

## Campbell County Local Board of Tax Appeals

### WHAT IS THE LOCAL BOARD OF TAX APPEALS?

- The local board of appeals is an independent panel of real estate experts that meets to hear real property assessment cases.
- **The board of appeals has no affiliation with the Property Valuation Administrator's (PVA) office.**
- Per KRS 133.020 and KRS 133.030, the local board meets 25 – 35 days after the close of the inspection / Conference period in the PVA office.
- The board of appeals is comprised of three (3) members appointed by:
  - the Campbell County Fiscal Court
  - the Campbell County Judge Executive
  - and the Mayor of the largest city by assessment (currently Ft. Thomas)
- These 3 members serve staggered three (3) year terms.
- Each member has extensive knowledge in the Campbell County Real Estate market, with at least five (5) years of experience in the county, such as Realtors, appraisers, and real estate brokers.

### HOW DO I GET MY ASSESSMENT REVIEWED BY THE LOCAL BOARD OF APPEALS?

1. Any property owner who feels their assessment is not indicative of fair market value may appeal the assessment with the PVA office.
  - The property owner will meet with the PVA or a deputy to discuss the assessment. If, after meeting with the PVA, the property owner still feels the assessment is not correct, he/she may file an appeal to the local board of tax appeals
  - **This appeal cannot be filed if the property owner has not met with the PVA or staff first.**
2. The appeal must be filed with the County Clerk's office no later than one business day following the close of the PVA's open inspection period. The PVA or Authorized deputy will provide the documentation to the clerk showing a meeting took place. The clerk will then contact the property owner to schedule the appointment.
3. The clerk will make an appointment on a first come, first served basis for the board of appeals.
4. The property owner will verify their name, phone number, and email with the county clerk's office. They will also verify the location of the property, the value the PVA has assessed, as well as the value the property owner feels should be assessed to the property.
5. The clerk's office will, at the time the appointment is made, notify the property owner of the date and time of the appointment.

## WHAT VALUE GOES ON MY PROPERTY BEFORE THE LOCAL BOARD OF APPEALS MEETS?

When a property owner files an appeal with the county clerk for the local board of appeals, the property owner will state the value they feel the property should be assessed at for the current year. This value is reported to the PVA office. The PVA is required to assess the property at the value stated by the property owner until the board meets and renders a decision. If the property owner calls to inquire on the assessment, or looks up the property record on the PVA website, the value stated by the property owner will appear. **This does not mean the property owner's appeal has been successful or that the property owner does not have to attend the meeting of the local board.**

## WHAT HAPPENS AT THE BOARD OF APPEALS MEETING?

1. First, anyone other than the property owner or attorney appearing before the board as a representative must have a Letter of Authorization from the property owner.
2. The property owner will be sworn in by a member of the County Clerk's office. The board members and PVA deputies have been sworn in prior to the meetings.
3. Once the meeting begins, the PVA will explain to the board how the assessment was reached and give the board any documentation to this effect.
4. The property owner will then address the board and present their case, showing any and all documentation and explaining reasons for a different assessment of the property.
5. The board will review the information and ask any questions of both the PVA and property owner.
6. Once all the information is gathered, the board will deliberate in private.
7. The property owner and PVA will then be called back into the meeting where the board will render its decision. The board's decision and value may be higher, lower, or the same as the PVA and property owner value. The board will render a decision of value based upon their knowledge, information presented, research, and their discussion.
8. The board will notify the PVA and property owner at that time of the decision.
9. The county clerk will record the decision of each property for official records.

## WHAT IF I'M NOT SATISFIED WITH THE LOCAL BOARD'S DECISION?

- When the board renders its decision, the county clerk will give the property owner the address for the Kentucky Board of Tax Appeals in Frankfort
- The property owner will then receive via certified mail, the official decision of the local board of appeals
- The property owner has **30 days** from the date of receipt of the certified letter to file a written appeal to the Kentucky Board of Tax Appeals
- Once received, the KBTA will notify the property owner of the appeal as well as the hearing date for the upcoming appeal

## WHAT IF I DO NOT SHOW FOR THE BOARD OF APPEALS MEETING?

- If the property owner fails to appear before the local board of appeals, **the appeal is forfeit and the assessment of the property is returned to the assessment assigned by the PVA** prior to the original conference with the property owner
- If the property owner cannot appear before the board, they may send a representative instead
- If the property owner misses the appointment with the board due to an emergency or extreme, unforeseen circumstances, he/she may petition the Judge Executive to reconvene the board for a special hearing. This is for extreme circumstances only

## WHAT FORMS OF DOCUMENTATION SHOULD I BRING TO THE BOARD OF APPEALS?

Similar to the conference with the PVA, any documentation the property owner feels shows the true market value of the subject property should be brought in to be considered.

### For Residential and Agricultural property:

- Certified appraisal performed within the last 18 months
- Current Comparable sales of similar type properties in the nearby vicinity to the property
  - Foreclosure sales, short sales and bank sales are not considered valid market sales and cannot be used
  - Other PVA assessments are not considered sales
- Comparative Market Analysis (CMA) performed by a licensed realtor
- Listings for sale in the same subdivision or neighborhood of similar type properties
- For newer homes, estimated costs of repair or replacement costs
- Comprehensive cost of improvements on remodeled or rehab properties
- Photos of interior damage or problems that the PVA would not be aware of from an exterior inspection
- Any other documentation the property owner feels shows the true market value of the property

### For Commercial property:

- Certified Appraisal performed within the last 18 months by a Certified Commercial Appraiser
- Rent rolls
- Income and Expense reports
- Pro Forma Analysis worksheet
- Comparable Commercial Sales
- Estimated construction cost or replacement cost
- Cost of improvements on remodel or rehab properties
- Photos of the property
- Any other documentation the property owner feels shows the true market value of the property