



**Donald W. Blevins**

**Clerk of Fayette County**

RE: Ad Valorem Tax Assessment Appeal

Enclosed is Form(s) 62F031, which must be completed for each parcel of real estate whose assessment is being appealed. The completed form must be returned to this office on or before the close of business, Tuesday, May 22, 2012 or shall be postmarked no later than the close of the inspection period, Monday May 21, 2012.

Forms postmarked after May 21, 2012 are not timely filed and cannot be considered by the Local Board of Assessment Appeals.

If you are representing a taxpayer other than yourself, it is necessary that you send a letter from the subject property owner authorizing you and/or your firm to represent them.

The completed form(s) should be addressed to the Fayette County Clerk, 162 East Main Street, Lexington, KY 40507. Attn: Kathleen McIntosh

Sincerely,

DONALD W. BLEVINS, JR.  
FAYETTE COUNTY CLERK

Kathleen McIntosh  
Deputy Clerk

APPEAL TO  
LOCAL BOARD OF ASSESSMENT APPEALS

See Instructions on Reverse

Taxpayer Appeal to Fayette County Board of Assessment Appeals

I or we, \_\_\_\_\_, hereby appeal the assessment made by the Fayette County Property Valuation Administrator on the property described below assessed as of January 1, 20\_\_\_\_.

Property owned by ..... \_\_\_\_\_

Mailing address of owner ..... \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

Location and description of property under appeal \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Did you have a conference with the property valuation administrator's office to discuss the assessment of your property?  
 Yes     No

As the property owner (or administrator, trustee, guardian, etc.), in your opinion, what is the *fair cash value* of this property as of January 1, 20\_\_\_\_?

Land ..... \$ \_\_\_\_\_

Improvements ..... \$ \_\_\_\_\_

Total Fair Cash Value ..... \$ \_\_\_\_\_

Why do you feel this property is assessed at more than its fair cash value? \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Clerk's Signature

Property Owner \_\_\_\_\_

Signed \_\_\_\_\_

Clerk, Fayette County

Mailing Address \_\_\_\_\_

Date appeal filed with the county clerk \_\_\_\_\_

\_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Phone Number (    ) \_\_\_\_\_

## INSTRUCTIONS

### (File Only One Copy For Each Appeal)

**133.120. Appeal procedure.**—(1) Any taxpayer desiring to appeal an assessment on real property made by the property valuation administrator shall first request a conference with the property valuation administrator or his designated deputy. The conference shall be held prior to or during the inspection period provided for in KRS 133.045. During this conference the property valuation administrator or his deputy shall provide an explanation to the taxpayer of the constitutional and statutory provisions governing property tax administration, including the appeal process, as well as an explanation of the procedures followed in deriving the assessed value for the taxpayer's property. The property valuation administrator or his deputy shall keep a record of each conference which shall include, but shall not be limited to, the initial assessed value, the value claimed by the taxpayer, an explanation of any changes offered or agreed to by each party, and a brief accounting of the outcome of the conference. At the request of the taxpayer, the conference may be held by telephone.

(2) Any taxpayer still aggrieved by an assessment on real property made by the property valuation administrator after complying with the provisions of subsection (1) of this section may appeal to the board of assessment appeals. The taxpayer shall appeal his assessment by filing in person or sending a letter or other written petition stating the reasons for appeal, identifying the property for which the appeal is filed, and stating to the county clerk the taxpayer's opinion of the fair cash value of the property. The appeal shall be filed no later than one (1) workday following the conclusion of the inspection period provided for in KRS 133.045.

Taxpayer appeals to county board of assessment appeals that are not timely filed cannot be considered by the board. No taxpayer may appeal an assessment to the Kentucky Board of Tax Appeals that has not been previously appealed to the county board of assessment appeals (KRS 131.340).

