

SUSAN LAMB

FAYETTE COUNTY CLERK



2023 Property Tax Assessment Appeals

To appeal your property tax assessment for the current year, you must begin by having a conference with the PVA. All protests must start online at FayettePVA.com, with follow-ups occurring by email or telephone. If you cannot come to an agreement with the PVA, you may appeal to the Board of Assessment Appeals by following the instructions below. (KRS 133.120)

Complete and sign the attached form and deliver in person, by mail, or by email to:

Fayette County Clerk
Attn: Tax Appeals (Room 132)
162 East Main Street
Lexington, KY 40507
Email: fccappeal@fayettecountyclerk.com

If you are appealing more than one property, submit a separate form for each property and include the PVA confirmation number for each online conference submission. If you are representing a taxpayer other than yourself, KRS 133.120 requires that you submit a letter of authorization from the property owner. The letter must be signed by the property owner and include any contingency fee arrangements, unless the representative is a lawyer.

The appeal form(s) must be received in the office by close of business (4:30pm) Wednesday, May 17, 2023, regardless of the postmarked date.

All appeals received by the deadline will be scheduled for a hearing with the Board of Assessment Appeals. A notice with your scheduled hearing date and time will be mailed out by Friday, May 19, 2023. Per KRS 133.030, the close of open inspection ends on Monday, May 15, 2023, and hearings will begin 25 – 35 days after that in June. The County Judge Executive will determine the actual start date.

If you settle with the PVA before you scheduled hearing or will not be able to attend, please call our office and speak directly with Bobbie Marstella or Hannah Allen to be removed from the hearing schedule.

If you have any questions, please call our office at (859) 253-3344 and speak with Bobbie Marstella (ext. 274) or Hannah Allen (ext. 246), or e-mail us at fccappeal@fayettecountyclerk.com.

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 (PVA) on the property described below assessed as of January 1, 20 23.

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

Attach Form 62A307 (Property Owner's PVA Conference Record)

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 23 ?

Land..... \$ _____

Improvements..... \$ _____

Total Fair Cash Value \$ _____

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

Property Owner _____

Signed _____

Mailing Address _____

Date appeal filed with the county clerk _____

_____ day of _____, 20 23.

Phone Number _____

Appeal Date _____ Appeal Time _____

E-mail _____

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.

GENERAL INSTRUCTIONS

The county board of assessment appeals cannot consider an appeal that is not timely filed. No taxpayer may appeal an assessment to the Kentucky Board of Tax Appeals if the assessment has not previously appealed the assessment to the county board of assessment appeals (KRS 49.220).

Please bring all documentation in support of your claim of value to the appeal hearing. It is not necessary to bring this information to the county clerk's office prior to your appeal hearing.