

**49.220 Exclusive jurisdiction of commission -- Notice of rulings of county or state agencies -- Appeals to commission -- Procedure.**

- (1) The commission, pursuant to KRS 49.020, is vested with exclusive jurisdiction to hear and determine appeals from final rulings, orders, and determinations of any agency of state or county government affecting revenue and taxation. Administrative hearings before the commission shall be de novo and conducted in accordance with KRS Chapter 13B and administrative regulations promulgated by the commission.
- (2) Any state or county agency charged with the administration of any taxing or licensing measure which is under the jurisdiction of the commission shall mail by certified mail notice of its ruling, order, or determination within three (3) working days from the date of the decision.
- (3) Any party aggrieved by any ruling, order, or determination of any state or county agency charged with the administration of any taxing or licensing measure may prosecute an appeal to the commission by filing a complaint or petition of appeal before the commission within thirty (30) days from the date of the mailing of the agency's ruling, order, or determination.
- (4) If the Department of Revenue is aggrieved by the decision of any county board of assessment appeals on an assessment recommended by the department and prosecutes an appeal to the commission as authorized in subsection (3) of this section, the commissioner of revenue shall, within twenty (20) days, certify in writing to the commission the assessment recommended.
- (5) The commission shall immediately forward copies of the certification to the parties to the appeal. The assessed value shall be prima facie evidence of the value at which the property should be assessed.

**Effective:** June 29, 2017.

**History:** Repealed, reenacted, renumbered, and amended 2017 Ky. Acts ch. 74, sec. 22, effective June 29, 2017. -- Amended 2005 Ky. Acts ch. 85, sec. 133, effective June 20, 2005. -- Amended 1996 Ky. Acts ch. 318, sec. 32, effective July 15, 1996. -- Amended 1986 Ky. Acts ch. 410, sec. 1, effective July 15, 1986. -- Amended 1984 Ky. Acts ch. 111, sec. 71, effective July 13, 1984. -- Created 1964 Ky. Acts ch. 141, sec. 6.

**Formerly codified as** KRS 131.340.