

49.250 Judicial review of final orders of Board of Tax Appeals -- Stay of collection of tax.

- (1) Any party aggrieved by any final order of the Board of Tax Appeals, except on appeals from a county board of assessment appeals, may appeal to the Franklin Circuit Court or to the Circuit Court of the county in which the party aggrieved resides or conducts his place of business in accordance with KRS Chapter 13B. Any final orders entered on the rulings of a county board of assessment appeals may be appealed in like manner to the Circuit Court of the county in which the appeal originated.
- (2) If the appeal is from an order sustaining a tax assessment, collection of the tax shall be stayed by the filing of a petition or an appeal to any court. Full payment of the tax or a supersedeas bond is not required to appeal an order sustaining a tax assessment.

Effective: June 29, 2021

History: Amended 2021 Ky. Acts ch. 185, sec. 35, effective June 29, 2021. -- Amended 2018 Ky. Acts ch. 171, sec. 101, effective April 14, 2018; and ch. 207, sec. 101, effective April 27, 2018. -- Repealed, reenacted, renumbered, and amended 2017 Ky. Acts ch. 74, sec. 25, effective June 29, 2017. -- Amended 1996 Ky. Acts ch. 318, sec. 35, effective July 15, 1996. -- Amended 1994 Ky. Acts ch. 65, sec. 21, effective July 15, 1994. -- Amended 1990 Ky. Acts ch. 140, sec. 1, effective July 13, 1990. -- Amended 1978 Ky. Acts ch. 233, sec. 33, effective June 17, 1978. -- Amended 1968 Ky. Acts ch. 152, sec. 99. -- Created 1964 Ky. Acts ch. 141, sec. 12.

Formerly codified as KRS 131.370.