

MARSHALL COUNTY OFFICE OF PROPERTY VALUATION



June 12, 2017

Marshall County Fiscal Court
1101 Main Street
Benton, KY 42025

TONY HENSON
PROPERTY VALUATION
ADMINISTRATOR

SUSAN JOHNSON
CHIEF DEPUTY

Gentlemen,

It's time for a new appointment to the local board of assessment appeals.

This year, the appointment is made by the Fiscal Court. This appointment will be replacing Kip Mathis and joining existing members Monti Collins (appointed by the Judge/Executive in 2016) and Brent Evans (appointed by the Mayor of Calvert City in 2015).

The board will meet in July.

I have attached a brief refresher on the local board of assessment appeals and its responsibilities.

As always, if there are any questions I will be happy to answer them.

Respectfully,

Tony Henson
Marshall County PVA

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MARSHALL CO. JUDGE'S OFFICE



In general, the local board:

- Reviews the assessment of the PVA and the PVA staff (KRS 133.030(2));
- Hears property appeals brought to it and makes a decision on the estimated fair cash value of each property (KRS 133.120(3)(a)); and
- Physically inspects the property if requested to do so by the property owner (KRS 133.120(13)).

The board does not conduct a blanket review of properties (KRS 133.120(2)(g)).

Who can be on the local board of assessment appeals and how long is the term?

The board should consist of reputable property owners residing in the county at least five (5) years. Qualified property owners from an adjacent county may be appointed when members cannot be secured within the county.

The board shall consist of three (3) members, each serving a three-year term, and appointed as follows:

- One to be appointed by the county judge/executive;
 - **This position is currently held by Monti Collins**
- One to be appointed by the fiscal court;
 - **This position was previously held by Kip Mathis**
- One to be appointed by the mayor of the city with the largest assessment using the county tax roll.
 - **This position is appointed by the mayor of Calvert City**
 - **This position is currently held by Brent Evans, this will be his final year on the board**

A member who has served a full term is not eligible for re-appointment until three (3) years have passed.

The county board of assessment appeals shall be composed of reputable real property owners residing in the county at least five (5) years. The appointing authorities may appoint qualified property owners residing in adjacent counties when qualified members cannot be secured within the county. The board shall consist of three (3) members, one (1) to be appointed by the county judge/executive, one (1) to be appointed by the fiscal court, and one (1) to be appointed by the mayor of the city with the largest assessment using the county tax roll or appointed as otherwise provided by the comprehensive plan of an urban-county government. Beginning with the 1995 appeals, the mayor's appointment shall serve for four (4) years, the county judge/executive's appointment shall serve for three (3) years, and the fiscal court's appointment shall serve for two (2) years. Each person appointed thereafter shall serve for three (3) years. If no city in the county uses the county assessment, the county judge/executive shall appoint two (2) members. Board members appointed prior to July 14, 1994, shall be eligible for reappointment by the appointing authority if they meet the requirements of subsection (2) of this section. A board member who has served for a full term shall not be eligible for reappointment. However, he shall be eligible for appointment after a hiatus of three (3) years. --KRS 133.020(1)(a)-(d)

What qualifications should the board members have?

Each board member should have extensive knowledge of real estate values. This can be done through

- Real estate appraisals;
- Real estate sales;
- Management;
- Financing; or
- Construction.

KRS 133.020 was amended in 2014 and there is no longer a requirement that in counties with cities of the first, second, or third class, the member appointed by the mayor shall be a certified real estate appraiser.

Each member of the board shall have extensive knowledge of real estate values, preferably in real estate appraisal, sales, management, financing, or construction. -KRS 133.020(2)

When does the local board of appeals meet?

Normally, the local board will meet no sooner than twenty-five (25) days and no later than thirty-five (35) days after the end of the Inspection Period. **This would tentatively place the inspection period sometime between June 26th and July 7th, but there is some flexibility depending on the schedules of the board members.**

The first day the board meets should be devoted to:

- An orientation and training program by the Department of Revenue (PVA);
- A review of the assessment of the PVA and PVA deputies;
- A review of the appeals to be heard, including a review of recent sales of comparable properties; and
- An inspection of the properties when the board believes this will help to determine the fair cash value.

The county board of assessment appeals shall convene each year at the county seat no earlier than twenty-five (25) days and no later than thirty-five (35) days following the conclusion of the tax roll inspection period provided for in KRS 133.045; except that no meeting shall be held until the tax roll has been completed and the inspection period has been held as provided by law, or until revaluation of the property has been completed by the property valuation administrator at the direction of the Department of Revenue as provided by KRS 132.690 or by the department itself as provided by KRS 133.150. All records of the property valuation administrator, including all data

concerning property sales within the preceding year, shall be available to the board while meeting.
-KRS 133.030(1)

The first regular meeting day of the board shall be devoted to the orientation and training program provided for in KRS 133.020(5), to a review of the assessment of the property valuation administrator and his deputies, and to a review of the appeals filed with the county clerk as clerk of the board, including a review of recent sales of comparable properties provided in accordance with the provisions of subsection (1) of this section, and an inspection of the properties involved in the appeals when in the opinion of the board such inspection will assist in the proper determination of fair cash value. -KRS 133.030(2)

The department shall prepare and furnish to each property valuation administrator guidelines and materials for an orientation and training program to be presented to the board by the property valuation administrator or his deputy each year. -KRS 133.020(5)

What duties does the board have?

Each member of the board must take an oath to discharge the duties required of a member of the county board of assessment appeals, and to fix at fair cash value all property assessments brought before the board for review as prescribed by law.

One member if the board is designated by the judge/executive as the chairperson for that year.
(note: historically, the chairperson has been the person serving their third year on the board. This is not a requirement and in some cases is not possible)

The members of the county board of assessment appeals, and any panel of the board, before undertaking their duties, shall take the following oath, to be administered by the county judge/executive or other person authorized by KRS 62.020 to administer official oaths: "You swear (affirm) that you will, to the best of your ability, discharge the duties required of you as a member of the county board of assessment appeals, and that you will fix at fair cash value all property assessments brought before you for review as prescribed by law." -KRS 133.020(4)

The county judge/executive shall designate one (1) of the members of the board of assessment appeals to serve as chairman of the board. - KRS 133.020(1)(e)4