GENERAL ASSEMBLY
COMMONWEALTH OF KENTUCKY

2016 REGULAR SESSION

SENATE BILL NO. 64

TUESDAY, FEBRUARY 9, 2016

The following bill was reported to the House from the Senate and ordered to be printed.

RECEIVED AND FILED
DATE April 5, 2016
4:36pm
ALISON LUNDERGAN GRIMES
SECRETARY OF STATE
COMMONWEALTH OF KENTUCKY
BY K. Adler

1 AN ACT relating to property valuation administrator fees.

2 ***Be it enacted by the General Assembly of the Commonwealth of Kentucky:***

3 ➔Section 1. KRS 133.047 is amended to read as follows:

4 (1) Notwithstanding the provisions of KRS 61.870 to 61.884, when the Department of
5 Revenue has completed action on the assessment of property in any county and has
6 certified the assessment to the county clerk of that county, as provided for in KRS
7 133.180, the property tax roll, or a copy of the property tax roll, shall be retained in
8 the office of the property valuation administrator for maintenance as an open public
9 record for five (5) years. The property tax roll shall be available for public
10 inspection during the regular working hours of the office of the property valuation
11 administrator as provided for in KRS 132.410(2).

12 (2) Any person inspecting a property tax roll shall do so in a manner not unduly
13 interfering with the proper operation of the custodian's office.

14 (3) Personal property tax returns, accompanying documents, and assessment records,
15 with the exception of the certified personal property tax roll, shall be considered
16 confidential under the provisions of KRS 131.190.

17 (4) ***(a)*** Real property tax returns and accompanying documents submitted by a
18 taxpayer shall be considered confidential under the provisions of KRS
19 131.190. Other real property records in the office of the property valuation
20 administrator shall be subject to the provisions of KRS 61.870 to KRS 61.884.

21 ***(b)*** However, ***in addition to***[~~notwithstanding~~] the provisions of KRS 61.874, the
22 Department of Revenue shall develop and provide to each property valuation
23 administrator a reasonable fee schedule to be used in compensating for the
24 cost of personnel time expended in providing information and assistance to
25 persons seeking information to be used for commercial or business purposes.
26 ***As used in this paragraph:***
27 ***1. "Reasonable fee" has the same meaning as the fee described in KRS***

1 *61.874(4)(c); and*

2 *2. "Personnel time" means the cost to the agency to create any*

3 *mechanical processing, data collection, or data creation; the staff*

4 *required to process, produce, collect, or create data or information; or*

5 *the cost to the agency for the creation, purchase, or other acquisition*

6 *of information.*

7 *(c)* Any person seeking information on his own property, or any other person,

8 including the press, seeking information directly related to property tax

9 assessment, appeals, equalization, requests for refunds, or similar matters shall

10 not be subject to fees for personnel time.

11 (5) The Department of Revenue shall provide advice, guidelines, and assistance to each

12 property valuation administrator in implementing the provisions of KRS 61.870 to

13 61.884.

President of Senate

Speaker-House of Representatives

Attest: Chief Clerk of Senate

Approved Governor

Date 5 APRIL 2016