

## **Summary of Proposed Amendment of 802 KAR 1:010. Tax Appeal Procedures**

- The amendment amends the procedures governing the Board of Tax Appeals.
- The amendment provides clarification for board staff, taxpayers, and taxing agencies regarding the procedures for appealing a tax assessment to the Board of Tax Appeals.
- The amendment clarifies when the time for filing an appeal begins, both to reduce confusion and the number of untimely actions filed, but also allows a taxpayer to prove the petition of appeal was timely when the documentation attached to the petition does not necessarily demonstrate timeliness.
- The amendment makes clear that all documents must be filed either in person or by private delivery, mail addressed to the board, or electronic mail.
- The amendment provides that a hearing officer may enter orders concerning prehearing disclosures.
- The amendment clarifies that the parties may file proposed findings of fact and conclusions of law, and it reduces the amount of time a party has to respond to a motion or pleading from thirty (30) days to twenty (20) days.
- The amendment also makes it clear that when a hearing officer rules on a dispositive motion which does not entirely dispose of the matter, the aggrieved party may request the board review the ruling within twenty (20) days of the order's issuance.
- When a party seeks judicial review, the amendment allows the board to file the official record of its proceedings on a thumb drive, as some circuit court clerks currently attempt to require the agency to file voluminous records in paper format.

- The amendment incorporates by reference a subpoena form to be used by the board, hearing officers, and parties, and provides direction for issuing subpoenas.

Commonwealth of Kentucky  
Public Protection Cabinet  
Office of Claims & Appeals  
kycc.ky.gov



**CIVIL**  
 SUBPOENA  
 SUBPOENA DUCES TECUM

Case No. \_\_\_\_\_  
Board of Tax Appeals

\_\_\_\_\_  
VS  
\_\_\_\_\_

APPELLANT  
  
APPELLEE

**Pursuant to KRS 49.020(7)(b), and the authority granted therein:**

Name \_\_\_\_\_  
Address \_\_\_\_\_  
\_\_\_\_\_

**You are to appear at:** \_\_\_\_\_  
\_\_\_\_\_

on the \_\_\_\_\_ day of \_\_\_\_\_, 2\_\_\_\_\_ at \_\_\_\_\_  a.m. OR  p.m.  Eastern  Central Time

- To testify in behalf of \_\_\_\_\_
- To produce \_\_\_\_\_
- To give depositions

**You are commanded to produce and permit inspection and copying of the following documents or objects (or to permit inspection of premises):** \_\_\_\_\_  
\_\_\_\_\_

on the \_\_\_\_\_ day of \_\_\_\_\_, 2\_\_\_\_\_ at \_\_\_\_\_  a.m. OR  p.m.  Eastern  Central Time  
at the following address: \_\_\_\_\_

_____ Issuing Officer
By: _____

_____ Name of Requesting Attorney/Pro-Se Party
_____ Address
Phone # _____
E-mail: _____

**PROOF OF SERVICE**

This subpoena was served by delivery of a true copy to: _____	
This _____ day of _____, 2_____	By: _____
	_____ Title

**Print Form**

**Reset Form**