

**131.320 Qualifications of members -- Removal -- Salary -- Location of office -- Training.**

- (1) Each member of the Kentucky Board of Tax Appeals shall be a person at least thirty-five (35) years of age. One (1) member shall be an attorney with the qualifications required of candidates for Circuit Judge. The other two (2) members shall be persons with a general business background except that not all of the members shall be of the same occupation or profession.
- (2) The Governor may remove any member of the board for cause after giving him an opportunity for a hearing conducted in accordance with KRS Chapter 13B. If a member of the board is removed, the Governor shall file in the office of the Secretary of State a copy of the final order in the proceeding.
- (3) The members of the board shall receive an annual salary to be fixed by the Governor.
- (4) The principal office of the board shall be at Frankfort, Kentucky. A majority of the board may hold hearings outside of Frankfort or as provided in KRS 131.355(2), with a view to securing opportunity to taxpayers to appear before it with as little inconvenience and expense as practicable. The office of the board shall be open during regular working hours for the conduct of its business.
- (5) The chairman of the Board of Tax Appeals shall conduct an orientation and training session for each new member of the board. The chairman of the Board of Tax Appeals shall conduct an annual seminar for all three (3) members of the board to discuss new legislation, pertinent court decisions, and department policies and procedures.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 132, effective June 20, 2005. -- Amended 1996 Ky. Acts ch. 318, sec. 31, effective July 15, 1996. -- Amended 1994 Ky. Acts ch. 191, sec. 1, effective July 15, 1994. -- Amended 1992 Ky. Acts ch. 449, sec. 1, effective April 13, 1992. -- Amended 1976 Ky. Acts ch. 206, sec. 30. -- Created 1964 Ky. Acts ch. 141, sec. 3.