

**131.365 Effect of board decisions -- Remand to agency -- Refund.**

- (1) The final orders of the Kentucky Board of Tax Appeals shall be binding upon all parties until changed or modified by the courts of this state. If no appeal to the courts is prosecuted, the final order of the board shall constitute a final determination.
- (2) If the board finds that other issues are necessary to a full determination of the controversy, it may remand the whole proceeding to the agency from which the appeal was prosecuted for further determination. The parties may stipulate to the determination of the other issues without remand.
- (3) Any changes in ad valorem property tax assessment rolls, tax bills, or the application by any agency of the tax laws of the state shall be in conformity with the board's final order.
- (4) In the case of any appeal, any taxes, interest, or penalty paid but found by the board to be in excess of that legally due shall be ordered refunded to the taxpayer.

**Effective:** July 15, 1996

**History:** Amended 1996 Ky. Acts ch. 318, sec. 34, effective July 15, 1996. -- Created 1964 Ky. Acts ch. 141, sec. 11.