

**131.355 Proceedings before board public in nature -- Exception -- Appeal procedure.**

- (1) All proceedings before the board shall be officially reported and all records of proceedings shall be public records, except in cases of appeals of unmined mineral assessments where the records before the board include information provided to the Department of Revenue by the taxpayer or its lessees, and were generated at the taxpayer's expense. Furthermore, no recorded or transcribed testimony concerning these records shall be considered a public record. Examples of these records would include, but are not limited to, mineral exploration records; photographs; core data information; maps whether acquired for ownership information, for coal seam thickness, for depletion by mining or otherwise; and/or records calculating production or reserves, leased and/or unleased. Neither records containing confidential information nor testimony concerning same shall be disclosed to parties outside the appeals proceedings. A protective order shall be entered and shall remain in effect during the entire appeals process, including appeals to the courts, and thereafter, preventing the parties, their agents and representatives, except the taxpayer, from disclosing the information.
- (2) All appeals to the Kentucky Board of Tax Appeals shall be heard by the full board, but one (1) member or a hearing officer may be authorized to hear an individual appeal. The final order in any appeal heard by a single member or a hearing officer shall be made and entered by a majority of the board.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 134, effective June 20, 2005. -- Amended 1996 Ky. Acts ch. 255, sec. 1, effective April 4, 1996; and ch. 318, sec. 33, effective July 15, 1996. -- Amended 1990 Ky. Acts ch. 288, sec. 1, effective July 13, 1990. -- Amended 1972 Ky. Acts ch. 316, sec. 1. -- Created 1964 Ky. Acts ch. 141, sec. 9.