

**133.123 Department advice -- Responsibility for determination of fair cash value.**

When an appeal is taken from an assessment by the property valuation administrator, of property which the owner does not consider to be subject to taxation, it shall be the duty of the county board of assessment appeals to obtain and follow advice from the Department of Revenue relative to the taxability of such property; however, the board shall have full power and responsibility to make a determination of the fair cash value of such property.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 232, effective June 20, 2005. -- Created 1974 Ky. Acts ch. 326, sec. 14.