

**LETTER OF AUTHORIZATION
BOYD COUNTY PROPERTY VALUATION ADMINISTRATION**

I _____ hereby authorize _____
to represent me in the Review Request/Conference procedures for assessment year 2026 for the property located
at _____, City _____, Kentucky.

OWNER

Signature

Date

Printed Name

REPRESENTATIVE

Professional capacity: _____

Personal or private interests: _____

Terms and conditions of contingency fee arrangement: _____

Signature

Date

Printed Name

133.120 Appeal procedure.

- (1) (a) Any taxpayer desiring to appeal an assessment on real property made by the property valuation administrator shall first request a conference with the property valuation administrator or his or her Designated deputy. The conference shall be held prior to or during the inspection period provided for in KRS 133.045, or during an extension granted under subsection (2)(D) of this section.
- b) 1. (b) 1. Any person receiving compensation to represent a property owner at a conference with the property valuation administrator for a real property assessment shall be:
- a. An attorney;
 - b. A certified public accountant;
 - c. A certified real estate broker;
 - d. A Kentucky licensed real estate broker;
 - e. An employee of the property owner;
 - f. A licensed or certified Kentucky real estate appraiser;
 - g. An appraiser who possesses a temporary practice permit or reciprocal license or certification in Kentucky to perform appraisals and whose license or certification requires him or her to conform to the Uniform Standards of Professional Appraisal Practice; or
 - h. Any other individual possessing a professional appraisal designation recognized by the department.
2. A person representing a property owner before the property valuation administrator shall present written authorization from the property owner which sets forth his or her professional capacity and shall disclose to the property valuation administrator any personal or private interests he or she may have in the matter, including any contingency fee arrangements, except that attorneys shall not be required to disclose the terms and conditions of any contingency fee arrangement.