



Board of Tax Appeals

Records Retention Schedule

Prepared by the State Records Branch
Public Records Division

Approved by the State Archives and Records Commission



This records retention schedule governs retention and disposal of records created, used and maintained by the Board of Tax Appeals. **Government records in Kentucky can only be disposed of with the approval of the State Archives and Records Commission (the Commission). If records do not appear on a Commission-approved records retention schedule, agencies should not destroy those records.** This agency-specific schedule was drafted by Board of Tax Appeals personnel and Archives and Records Management Division staff, and reviewed and approved by the Commission. This schedule provides the legal authority for Board of Tax Appeals to destroy the records listed, after the appropriate retention periods have passed.

Board of Tax Appeals personnel should use this agency-specific schedule in combination with the *General Schedule for State Agencies (General Schedule)*, also approved by the Commission. The *General Schedule* applies to records that are created, used and maintained by staff at all or most state agencies. Agency-specific retention schedules are used only by specific agencies and apply to records that are created only by a particular state agency, or to records that a state agency is required to retain longer than the approved time period on the *General Schedule*. The *General Schedule* and agency-specific retention schedule should cover all records for Board of Tax Appeals.

This retention schedule applies to state agency records and information regardless of how it is created or stored. For example, information created and sent using e-mail is as much a public record as materials created or maintained in paper. Kentucky law defines public records, in part, as "documentary materials, *regardless of physical form or characteristics*, which are prepared, owned, used, in the possession of or retained by a public agency" (KRS 171.410[1]). This means that records management standards and principles apply to all forms of recorded information, from creation to final disposition, regardless of the medium. Records retention scheduling is important in developing, using, and managing computer systems and other electronic devices. Records management practices encourage cost-effective use of electronic media through accurate retention scheduling and legal destruction of records.

All state government employees are responsible for maintaining records according to the retention schedule, whether those records are stored electronically or in paper. Information must be accessible to the appropriate parties until all legal, fiscal, and administrative retention periods are met, regardless of the records storage medium.

This retention schedule covers the content of records created by Board of Tax Appeals, including records created or stored using computers and computer systems. The *General Schedule for Electronic and Related Records* applies to records related to computers or a computer system. Examples of these include system documentation and use records, backup files, or website format and control records.

Audits and Legal Action

Agency records may be subject to fiscal, compliance or procedural audit. If an agency should maintain records longer than the approved retention period, as may be the case with some federal audits, then all affected records should be retained until the audit has been completed and the retention period met. In no case should records that are subject to audit be destroyed until the audit has been completed and retention periods met, or the records have been officially exempt from any audit requirements.

Records may also be involved in legal or investigative actions, such as lawsuits, administrative hearings or open records matters. These records must be retained at least until all legal or

investigative matters have concluded, regardless of retention period. This includes all appeals of lawsuits.

Vital Records

Vital records are essential to the continued functioning of an agency during and after an emergency. Vital records are also essential to the protection of the rights and interests of an agency and of the individuals for whose rights and interests it has a responsibility. Vital records are identified in the retention schedule with a (V).

Confidential Records

While all records created, used and maintained by government agency personnel are public records, not all of those records are open to public inspection. Whether a record is open to public inspection is determined by the state's Open Records laws and other relevant state or federal statutes and regulations. Restriction of public inspection of confidential records may apply to the whole record or only to certain information contained in the record.

Kentucky's public records are considered open for public inspection unless there is some specific law or regulation that exempts them. Agency personnel who believe certain records are confidential should submit a citation from Kentucky Revised Statutes, Administrative Regulations, Code of Federal Regulations, or similar authority. **State agency heads have the responsibility to know all the appropriate confidentiality laws, statutes and regulations that apply to the records maintained by their agency and to see that those laws are enforced.** Even though a record series may or may not be marked confidential on a retention schedule, contradictory laws or regulations that are passed after the schedule has been approved must be honored.

Copies of Records

Agency personnel often make copies of records for internal use or reference purposes. Agencies should designate one copy as the official copy and make sure it is retained according to the records retention schedule. Agencies can destroy all other copies when no longer useful.

Updating the Retention Schedule

Per 725 KAR 1:010, the head of each state government agency is required to designate a member of his or her staff to serve as a records officer. The agency records officer represents that agency in its records-related work with the Archives and Records Management Division. The agency records officer is responsible for assisting the Archives and Records Management Division in drafting a records retention schedule, and in finding any schedule updates to bring before the Commission. The retention schedule should be reviewed on a regular basis to suggest appropriate changes to the Commission.

Board of Tax Appeals

The Board of Tax Appeals is a quasi-judicial agency with exclusive jurisdiction to hear and determine appeals from determination of any agency of state or county government affecting revenue and taxation. Section 172 of the Kentucky Constitution requires that all property be assessed for taxation at its fair cash value, estimated at the price it would bring at a fair voluntary sale. Thus, the board's primary function is to determine the fair market value of the particular property which is the subject of the appeal, based upon the evidence presented to the board at the hearing. The board does not decide questions of equalization among assessments. In other words, the board does not decide whether your property's assessment is too high relative to the assessments of your neighbors' property. Rather, the board decides only whether your property tax assessment equals fair market value. KRS Chapters 131 through 133 govern the Board of Tax Appeals.

In 1936, the Kentucky Tax Commission was created and was chaired by the Commissioner of Revenue. In 1964, Kentucky Tax Commission was abolished and Board of Tax Appeals created by act of General Assembly. The 1964 legislation removed the appearance of bias in favor of state or local tax rulings.

RECORDS RETENTION SCHEDULE

Signature Page

Board of Tax Appeals
Agency

September 12, 2013
Schedule Date

Unit

Change Date

September 12, 2013
Date Approved By Commission

APPROVALS

The undersigned approve of the following Records Retention Schedule or Change:

[Signature]
Agency Head

9-13-13
Date of Approval

[Signature]
Agency Records Officer

9-13-13
Date of Approval

[Signature]
State Archivist and Records Administrator
Director, Public Records Division

9/14/13
Date of Approval

[Signature]
Chairman, State Archives and Records Commission

9/12/13
Date of Approval

The undersigned Public Records Division staff have examined the record items and recommend the disposition as shown:

[Signature]
Records Analyst/Regional Administrator

09/12/2013
Date of Approval

[Signature]
Appraisal Archivist

9/12/2013
Date of Approval

[Signature]
State/Local Records Branch Manager

9/12/13
Date of Approval

The determination as set forth meets with my approval.

[Signature]
Auditor of Public Accounts

9/12/13
Date of Approval

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

STATE AGENCY RECORDS
RETENTION SCHEDULE

Public Protection
Tax Appeals, Board of

Record Group
Number
2700

Series	Records Title and Description	Function and Use
01377	Board of Assessment Appeals Log (Tangible Property Tax Appeals)	This series documents a list of each Kentucky Board of Assessment Appeals case appealed to the Kentucky Board of Tax Appeals regarding tax assessments protested from property owners on the county level. The log provides general reference information.
	Access Restrictions	None
	Contents	Series may contain: Name of parties; Case number; Final order; Name of county; Ruling on the case; Date
	Retention and Disposition	Retain permanently in Agency.
01378	Card File - Citations of Authority	CLOSED: This series is no longer created and retained as of 2007. This series documents information on Kentucky Board of Tax Appeal cases in which a judgment is made on the basis of a specific statute or other legal citing. This information is very useful in researching similar cases and is maintained separately to quickly find cases that are related. Each case with the same citing is cross-referenced.
	Access Restrictions	None
	Contents	Series may contain: Case names; Case number; Order number; Citations
	Retention and Disposition	Retain permanently in Agency.
01380	Case Files	This series documents case files regarding tax appeals to the Board of Tax Appeals (hereinafter "Board") per the provisions of KRS 131.110, KRS 133.120 and KRS 131.340. Any taxpayer may appeal a ruling made by the state or county government. The Board shall review the ruling and issue an Order.
	Access Restrictions	KRS 61.878 (1)(a) re personal information and KRS 131.355 re unmined minerals appeals
	Contents	Series may contain: Appeal; certified mail card; docket sheet; evidence; transcript; briefs; depositions; Pleadings; and Final Order.
	Retention and Disposition	Retain in Agency two (2) years after all appeals have exhausted and case is closed, then destroy.
01383	Order Books	This series documents the Orders and Final Judgment of each tax appeal case heard by the Kentucky Board of Tax Appeals. Once a final ruling has been issued, a copy of the Order and/or Final Judgment is made and placed in the Order Book in numeric order.
	Access Restrictions	KRS 61.878 (1)(a) re personal information and KRS 131.355 re unmined minerals appeals
	Contents	Series may contain: Orders - numeric file number; name of parties; findings of fact; conclusions of law; order number
	Retention and Disposition	Retain in Agency fifteen (15) years from date of Final Order, then transfer to the State Archives for permanent retention.

Electronic System With Included Records Series

Public Protection Cabinet

KY Board of Tax Appeals

System Description: The Tax Appeals Management Application maintains final orders issued by the Kentucky Board of Tax Appeals. Final orders are individual case decisions which originate from board hearings of tax oriented cases. The three-member board instructs each party to present its respective case, and the board then makes a final decision.

The data entered by the KBTA is used for statistical purposes, to create acknowledgment letters, notices of hearing and lists to use as agency work sheets.

The database tracks information associated with Kentucky Tax Appeals, as stipulated under STATUTORY AUTHORITY: KRS 13B.170, 131.340(1). No state or Federal mandate specifically governs the content of this database.

System Contents: The final ruling data within the system includes the case title (parties to the case), case file number, order content and date when order was issued. The order information is a pdf created word document.

The data entered by the staff would be parties to the case, address information, file number, appeal information.

The data contained in this environment is manually entered by internal staff. The application also maintains general correspondence sent concerning a Tax Appeal record.

General Schedule Items:

<i>System Title:</i>	Tax Appeals Management Application	<i>Alternate Title:</i>	TAMA
<i>Series #:</i>	<i>Series Title:</i>	<i>Disposition Instructions:</i>	
01380	Case Files	Retain in Agency two (2) years after all appeals have exhausted and case is closed, then destroy.	
01383	Order Books	Retain in Agency fifteen (15) years from date of Final Order, then transfer to the State Archives for permanent retention.	
