

CITY OF GEORGETOWN, KENTUCKY

ORDINANCE NO. 2020-12

AN ORDINANCE ADDING A SECTION TO GEORGETOWN CODE OF ORDINANCES CHAPTER 17, ARTICLE II REGARDING APPEALS TO THE GEORGETOWN-SCOTT COUNTY REVENUE COMMISSION.

SUMMARY

1. Provides the right to appeal and the process for appeal of decisions of the Georgetown-Scott County Revenue Commission ("GSCRC").
2. Provides for repeal of inconsistent ordinances, severability of provisions and an effective date upon passage and publication.

The full text of Ordinance 2020-12 is available for examination in the City Clerk's Office, 100 North Court Street, Georgetown, Kentucky 40324 or at [www.georgetownky.gov](http://www.georgetownky.gov).

---

INTRODUCED AND PUBLICLY READ FIRST TIME: July 27, 2020

PUBLICLY READ SECOND TIME AND PASSED: August 10, 2020

APPROVED:

  
Tom Prather, Mayor

ATTEST:

  
Traffie Hoffman, City Clerk

I, Devon E. Golden, hereby certify I am an Attorney licensed to practice law in the Commonwealth of Kentucky. My office is located at 100 North Court Street, Georgetown, Kentucky 40324. I further certify the foregoing Summary of Ordinance 2020-12, of the City of Georgetown, Kentucky, was prepared in accordance with the requirements of KRS 83A.060(9) and is a true and accurate summary of the contents of said Ordinance.

  
Devon E. Golden

**ORDINANCE 2020-12**

**AN ORDINANCE ADDING A SECTION TO GEORGETOWN CODE OF ORDINANCES CHAPTER 17, ARTICLE II REGARDING APPEALS TO THE GEORGETOWN-SCOTT COUNTY REVENUE COMMISSION.**

SPONSORS: Connie Tackett and David Lusby

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF GEORGETOWN, KENTUCKY:

**SECTION ONE**

A new section of Chapter 17, Article II of the Code of Ordinances is created to read as follows:

**Appeals.**

1. A licensee shall have the right to appeal eligible decisions of the revenue commission (“GSCRC”) within thirty (30) days by:
  - a. Sending a written notice, including sufficient documentation to support the appeal, to the Director of the GSCRC; or
  - b. Submitting a written request for a meeting with the Director of the GSCRC to explain his or her appeal and present evidence.
  - c. After reviewing documentation and/or hearing the licensee, the Director of the GSCRC shall in writing affirm, modify, or withdraw the decision.
2. A licensee shall have the right to appeal a decision of the Director made under subsection 1 of this section within thirty (30) days by submitting a written request for a meeting with the Board of Commissioners to explain his or her appeal and present evidence. After reviewing documentation and/or hearing the licensee, the Board of Commissioners shall, in writing affirm, modify, or reverse the assessment, but only upon a showing that the Director’s decision was not supported by substantial evidence on the record.
3. Eligible decisions subject to appeal under this section shall be limited to:
  - a. Audit findings or an additional assessment under KRS 67.775
  - b. Apportionment factor used for calculating tax liability
  - c. Questions as to nexus in the jurisdiction
  - d. Other factors related to the assessment/calculation of tax liability

4. An appeal shall serve to stay the collections process, during which time GSCRC shall not take any adverse actions against the taxpayer or commence civil litigation. After the appeals process is final, this stay shall immediately expire.

**SECTION TWO**

If any section, subsection, paragraph, sentence, clause, phrase, or a portion of this ordinance is declared illegal or unconstitutional or otherwise invalid, such declaration shall not affect the remaining portions hereof.

**SECTION THREE**

All ordinances or parts of ordinances in conflict with this Ordinance are hereby repealed.

**SECTION FOUR**

This Ordinance shall be in full force and effect upon passage and publication.


PUBLICLY INTRODUCED AND READ FIRST TIME: July 27, 2020

PUBLICLY READ SECOND TIME AND PASSED: August 10, 2020

APPROVED:

  
\_\_\_\_\_  
Tom Prather, Mayor

ATTEST:

  
\_\_\_\_\_  
Traëie Hoffman, City Clerk