

**KENTUCKY BAR ASSOCIATION**  
**Unauthorized Practice of Law Opinion KBA U-55**  
Issued: March 1998

**Question:** May a county Property Valuation Administrator, who is not a licensed attorney, when named in his official capacity as a party in a tax appeal case, participate in the hearing to the extent of conducting direct, cross, rebuttals, openings and closings, without engaging in the unauthorized practice of law?

**Answer:** No.

**OPINION**

The appearance of a Property Valuation Administrator before the Board of Tax Appeals, albeit as a named party, is an appearance on behalf of the office of the Property Valuation Administrator and not the individual who at any given time is the officeholder. It is not the individual who is subject to the outcome of the Board's decision but the county, state or taxing districts whose tax base depends upon the official valuation of property by the office of the county Property Valuation Administrator. As such the participate of the elected official would be in a representative capacity which may only be done by a licensed attorney. See: KBA U-35, KBA U-34, KBA U-27, KBA U-15, KBA U-12, KBA U-3, KBA U-43, Kentucky State Bar Association v. Henry Vogt Machine Co., Ky. 416 S.W.2d 727 (1967). However, appearing as a witness before the Board of Tax Appeals by the Property Valuation Administrator does not constitute representation, counsel or advocacy rendered in respect to the rights, duties, obligations, liabilities, or business relations of another and therefore does not run afoul of SCR 3.020.

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***Note to Reader***

*This unauthorized practice opinion has been formally adopted by the Board of Governors of the Kentucky Bar Association under the provisions of Kentucky Supreme Court Rule 3.530 (or its predecessor rule). Note that the Rule provides in part: "Both informal and formal opinions shall be advisory only."*