



Colleen Younger
Jefferson County
Property Valuation Administrator

Our Mission:

*“Assess All Property Equitably,
Maintain Accurate Parcel Information
And Provide Outstanding
Customer Service”*

QUESTIONS?

Please contact the
Jefferson County PVA Office

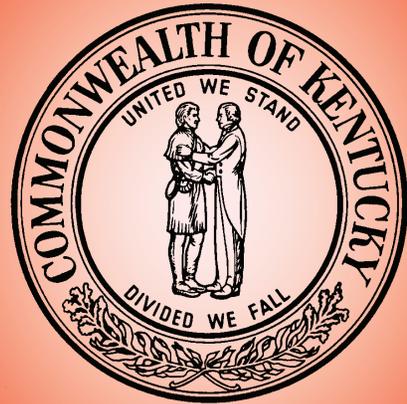
574-6380

or visit us online

www.jeffersonpva.ky.gov

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Jefferson County Motor Vehicle Assessments



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Property Valuation Administrator

Why assess motor vehicles and boats?

State law requires **all property** to be assessed at its “fair cash value” as of January 1. This includes automobiles, trucks, boats, boat trailers, motorcycles and recreational vehicles.

The Kentucky Constitution defines “fair cash value” as the price property would bring at a fair, voluntary sale.

How are motor vehicles assessed?

Motor vehicles are assessed through a centralized system supported by the Automated Vehicle Information System (AVIS), which contains ownership records and various facts on motor vehicles. AVIS is maintained by the Kentucky Transportation Cabinet.

Information is entered and maintained through online computer terminals located in the County Clerk’s office and the PVA office. Anyone who registers a vehicle with the County Clerk is also listing the vehicle with the PVA for property tax purposes. Boats are included in the AVIS system and are registered in the same manner as motor vehicles. This registration process leads to a property assessment based on values determined by a standardized market approach.

The PVA office uses standardized guides (primarily NADA) provided by the Kentucky Department of Revenue to determine the value of a vehicle or boat.

Why must I pay taxes on a vehicle I no longer own?

By law, the owner of record on January 1st is responsible for property taxes for the tax year.

Can an adjustment be made on the value of my vehicle?

The PVA may adjust values based upon the condition of the vehicle on January 1st of the tax year. An adjustment for condition may be made based on one or a combination of the following:

- Vehicle had high mileage on January 1st
- Vehicle had been wrecked and damage was not repaired prior to January 1st
- Vehicle value included options that the owner’s vehicle does not possess
- Vehicle had a salvage title on January 1st of the tax year

Documentation is required in order to reduce an assessment. **All protests of value must be filed within 45 days of the date of notice.** However, documentation is not required in order to correct errors in assessment due to an incorrect Vehicle Identification Number (VIN).

I own a vehicle that I no longer license. Do I still need to pay property taxes?

Yes. If it is titled in Kentucky, property taxes will be due each year.

How can I protest my assessment?

You can contact the PVA Motor Vehicle Department at 574-6450. If you are still not satisfied, you may file a written letter of protest with the Department of Revenue, MOTAX Division.

