

*Our Mission:*

**To provide fair and equitable assessments with best-in-class customer service.**



**Colleen Younger**  
Jefferson County  
Property Valuation Administrator

## Questions?

Please contact us:

*Phone:*

**502-574-6380**

*Chat (M-F 9am-3:30pm):*

**[www.jeffersonpva.ky.gov](http://www.jeffersonpva.ky.gov)**

*Email:*

**[PVA@jeffersonpva.ky.gov](mailto:PVA@jeffersonpva.ky.gov)**

*or in person*

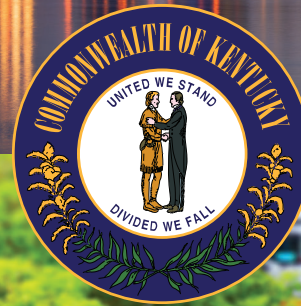
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# Colleen Younger

*Jefferson County Property Valuation Administrator*



# PVA

*Motor Vehicles*



### ***Why assess motor vehicles and boats?***

Section 172 of the Kentucky Constitution 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?***

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 system and are registered in the same manner as motor vehicles. This registration process leads to a property assessment based on values determined with 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?***

Yes. Value can be adjusted based on one or more of the following:

- High mileage as of January 1st
- Vehicle damage that was not repaired as of January 1st
- Assessed value included options the owner’s vehicle does not possess
- Vehicle had a salvage title on January 1st

Documentation is required in order to reduce an assessment. **All protests of value must be filed within 60 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.

