

*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

*Real Property*



## Reducing Tax Liabilities

### Homestead Exemption Qualifications

Property owners may become eligible to receive the Homestead Exemption on their primary residence beginning the year they turn 65. The applicant must have owned the property on January 1st to be eligible. Only one exemption is available per applicant. Only one property, the primary residence of the applicant, can qualify for the exemption.

### Disability Exemption Qualifications

Property owners who have been declared totally disabled for the previous twelve months by any public or private retirement system may be eligible to receive the Disability Exemption.

In addition, the following provisions must be met:

- Applicant must have maintained the disability classification for the entire year.
- Applicant must have received disability payments under this classification.
- Applicant must own and occupy the property as their primary residence as of January 1 of the application year.

Property owners with dependents who have been declared totally disabled may also qualify for the Disability Exemption under special circumstances. Please contact our office for more information.

### How do I apply?

Download and print the application by going to [www.jeffersonpva.ky.gov](http://www.jeffersonpva.ky.gov), and then click on “Forms & Tools.”

You can also pick up an application at local Social Security offices and local government centers, or request one to be mailed by calling the PVA office at 502-574-6380.

Mail completed Homestead applications, along with a copy of your valid Jefferson County Driver’s License or other valid personal ID issued by the Jefferson County Circuit Court Clerk, to the address on the form.

### More Info?

For more information on the Homestead and Disability Exemptions as well as additional available exemptions and the renovation property tax moratorium program, visit [www.jeffersonpva.ky.gov](http://www.jeffersonpva.ky.gov), and click the “Exemptions” tab.

### What is the PVA?

The PVA is charged with assessing all property at fair cash value per Section 172 of the Kentucky Constitution. Local sales and permits are used to determine the fair and equitable value for your home or commercial property. Property assessments are an important component of determining property taxes, however the PVA office does not set tax rates or collect taxes.

### How does the PVA decide which assessments to change and by how much?

The PVA follows a four-year cycle called the Quad Plan for comprehensive review of individual properties, however neighborhoods in Louisville Metro are reviewed annually. Local market activity may cause assessments to increase, decrease, or remain the same. Mass appraisal analysis is used to maintain fair and equitable assessments. Sales and permits may also prompt a reassessment.

### Are properties physically inspected by the PVA during a reassessment?

The PVA is required by law to physically examine all taxable property no less than once every four years. Field assessors have the legal right to measure exterior dimensions and take photographs of a structure in the absence of the property owner, per KRS 132.220. Field assessors DO NOT enter the property owner’s home.

To make the process more efficient, digital aerial photography approved by the Kentucky Department of Revenue is also used to capture property characteristics.

