

Colleen Younger

Jefferson County Property
Valuation Administrator



2020
Annual Report

Message from the PVA

Colleen Younger



2020 has been an unprecedented year. Like many, we had to adapt to the changes and guidelines brought about from the Covid-19 pandemic. Navigating through change is difficult for all of us, but our commitment to provide best-in-class customer service to the taxpayers of Jefferson County never wavered.

The original reassessment plan for 2020 included MLS Areas 2, 3 and 7. However, in an effort to provide taxpayers the opportunity to appeal, the reassessment plan was modified to include transfers, permits and new construction. Notwithstanding, the 2020 reassessment is the largest tax roll to date at \$68 billion. Next year will bring a very large reassessment, as we tackle MLS areas 2, 3, 5 and 7.

We closed our office to public traffic in March 2020, and started rotating our employees to 50% in the office, 50% work from home. We made investments to ensure each employee had a laptop, WIFI hotspot, and access to the programs used for PVA work. We monitor all productivity and have discovered that our staff does a tremendous job working in the office and from home!

My goal of demystifying the office of the Property Valuation Administrator is highlighted in this report. I am incredibly proud of our staff's accomplishments and our ability to adapt during the pandemic. We are exceeding our mission while providing fair and equitable assessments for Jefferson County Taxpayers.

It is my honor to serve as your Jefferson County Property Valuation Administrator.

Stay safe.

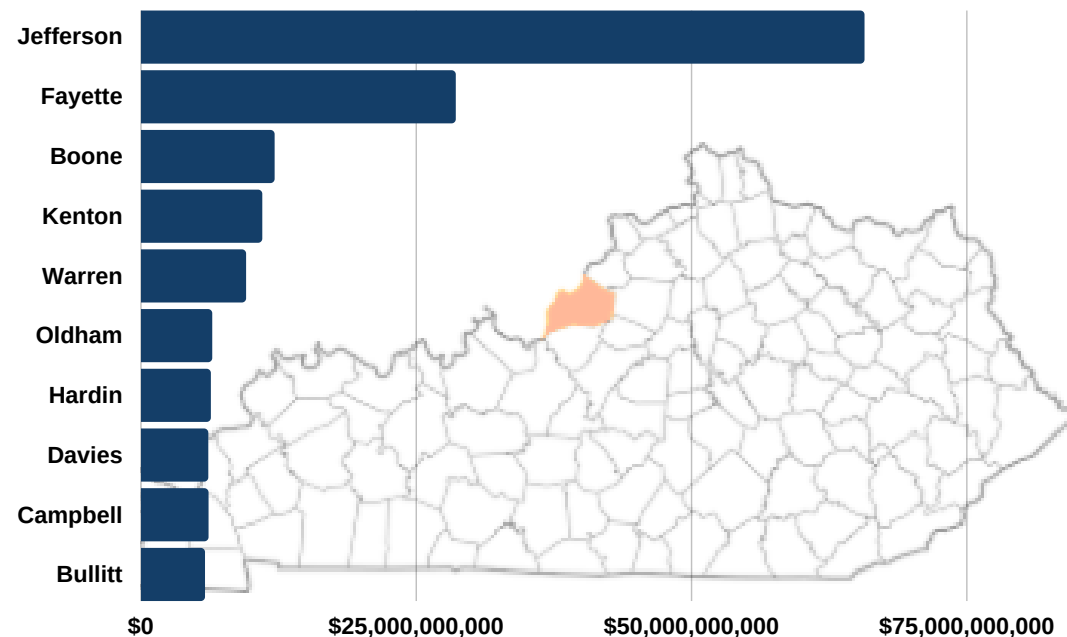
2020 AT A GLANCE

The Jefferson County PVA is responsible for applying a fair and equitable assessment to residential and commercial properties in Jefferson County as of January 1st of each year.

The tax roll for Jefferson County continues to be the largest source of revenue in the Commonwealth of Kentucky. Jefferson County is the largest jurisdiction in the state with a \$68,030,271,373 assessment roll comprised of 294,940 parcels.

The PVA office employs 55 employees, which is substantially lower than the allocated 72 employees budgeted by the Department of Revenue.

Our office always meets our required ratios and certification level.



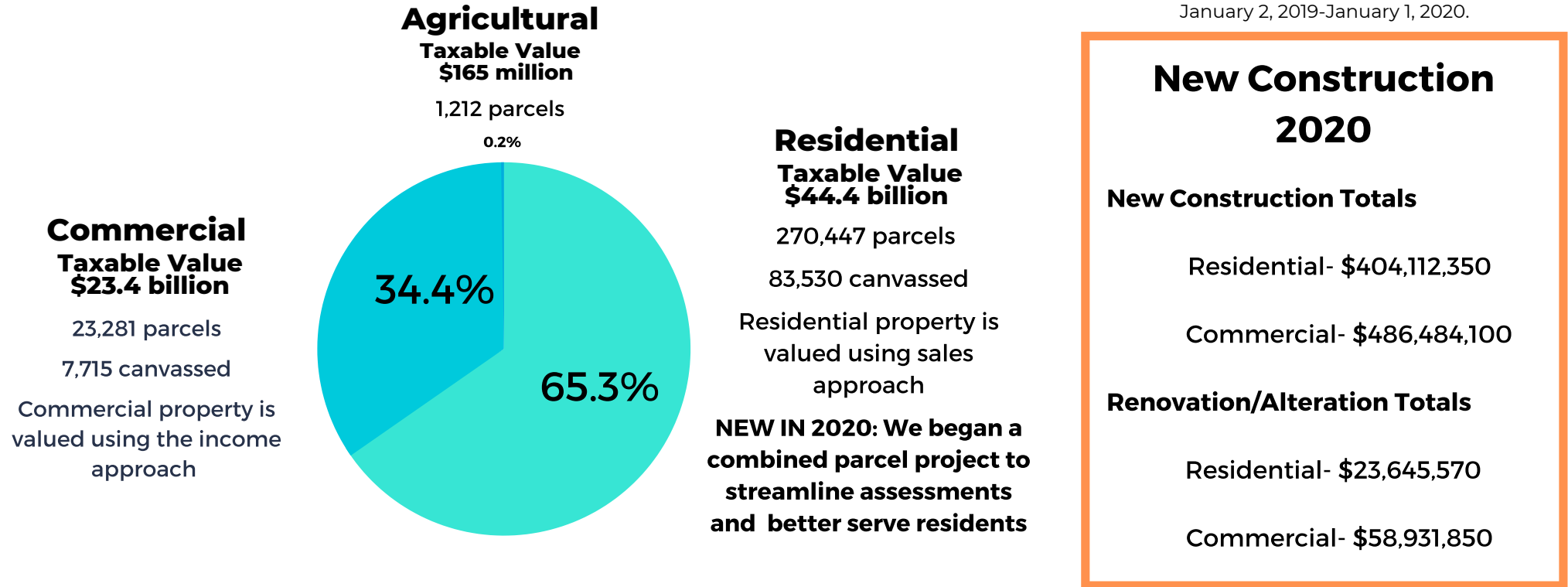
\$68+b
Total Real Estate

#1
Highest Assessed Value
for Commonwealth of
Kentucky

24%
Of Kentucky real estate
values

Assessment Breakdown

*Disclaimer- These totals reflect activity from January 2, 2019-January 1, 2020.



The Employees of the Jefferson County PVA Are Here to Serve You



Community Outreach



PVA Colleen Younger appeared on WFPL's "In Conversation with Rick Howlett" to discuss what was happening with the reassessment.



The Jefferson County PVA hosted a well-attended community meeting in the Smoketown neighborhood to ease the concerns many residents felt about potential increases in property values.



PVA Colleen Younger gives the annual "State of the Real Estate" address via Zoom, April 8, 2020.



PVA Colleen Younger presenting to real estate agents on a Zoom meeting.



PVA Colleen Younger and staff volunteer at Greenwood Cemetery cleanup.

Our commitment to maintaining a strong and trusted Community Outreach presence is the top priority while serving the citizens of Jefferson County. Our goal is to promote transparency in the PVA office and to demystify the work we do, while offering best-in-class customer service.

Prior to the Covid-19 pandemic, we had 15 public meetings scheduled to inform constituents about the 2020 reassessment. PVA Colleen Younger went on a media blitz, appearing on numerous radio and television programs, and was interviewed by several newspapers.

The pandemic forced us to cancel in-person meetings, but has not stifled our commitment to best-in-class customer service. We pivoted and began hosting virtual presentations to neighborhood groups, Home Rule cities, and property owners. We even conducted our State of the Real Estate press conference virtually this year. Our office is also offering Zoom meetings to area real estate offices. These meetings are important to disseminating assessment information and building strong partnerships with the real estate community.

We hope to bring back our community meetings as soon as it is deemed safe. In the meantime, we will continue hosting virtual meetings for 2021.



This year your Jefferson County Property Valuation Administrator was recognized by Route Fifty, a national organization that connects the people and ideas advancing state, county and municipal government across the United States. From more than 200 nominees, The Jefferson County PVA Office was designated one of ten finalists in "The Electeds" award category highlighting Colleen Younger's leadership and the work of her office in the implementation of the "You Have a Right to Appeal" public outreach campaign.

YOU HAVE A RIGHT TO APPEAL

The "You have a Right to Appeal" public outreach campaign has been very successful. The PVA has a statutory responsibility to reassess your property, and you, as the taxpayer, have a right to appeal. We have worked hard to provide an easy, no hassle way to appeal your property value. It's important for you to know that when you appeal, it is incumbent on you to prove your opinion of value. Taxpayers often use photographs to help us gain a better understanding of your property.

This year we were unable to conduct our popular library program for in-person assistance due to the Covid-19 pandemic. However, we provided teleconferences to assist property owners. In lieu of in-person conferences, we hosted 739 online conferences with Jefferson County taxpayers who exercised their right to appeal their property assessment.

During the first step of the 2020 appeal process, the PVA Online Conference, taxpayers were able to protest their property assessment if they believed it did not reflect fair market value. The 2020 Online Conferencing Period occurred between June 26-July 20.

By law, certain steps must be followed in the process. When the assessment of a property increases or decreases from the previous year, the PVA will send a reassessment notice prior to the Online Conference appeal period. However, you do not have to receive a reassessment notice in order to contest your property assessment. As a property owner, you have the right to contest your assessment each year.

If a property owner is not satisfied with the results of their PVA Online Conference, they should proceed to the second step, which is to have a hearing with the Local Board of Assessment Appeals. This process also looked different this year. The PVA utilized Zoom to attend Local Board meetings. We mailed notices to all taxpayers attending the Local Board of Assessment Appeals to inform them of our intent to record the hearings and to notify them that a copy of the recordings would be available.

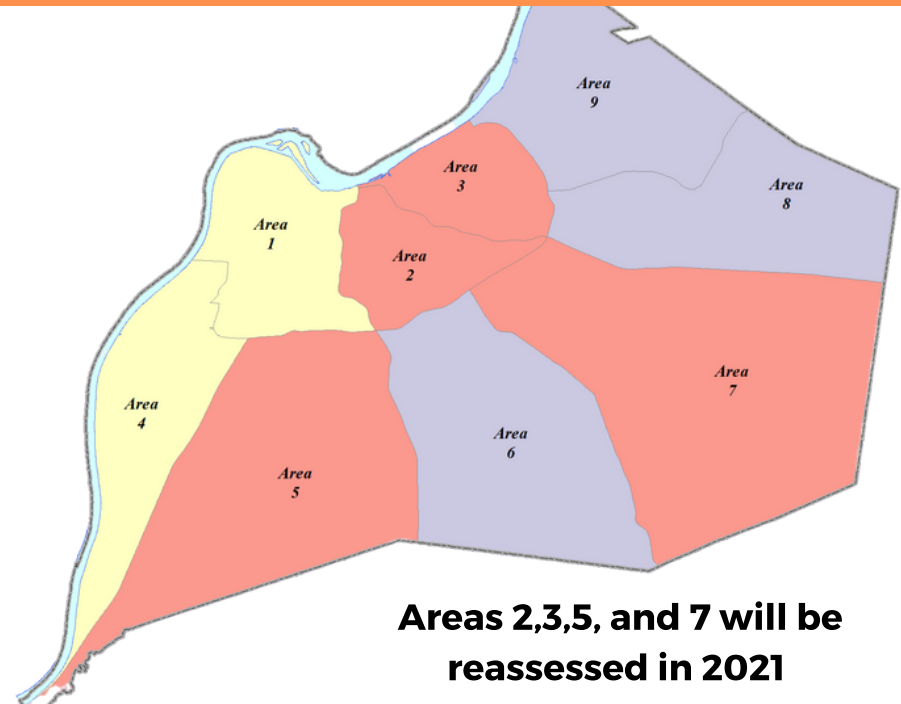
IN 2020 THE JEFFERSON COUNTY PVA COMPLETED:

25,488 NOTICES

739 ONLINE CONFERENCES

70 TELECONFERENCES

344 HEARINGS WITH THE LOCAL BOARD OF ASSESSMENT APPEALS



Areas 2,3,5, and 7 will be reassessed in 2021

Home Type Classifications

To ensure fair comparisons, the Jefferson County PVA created a new approach in our Mass Appraisal system to stratify property data by "house type". This new process compares only "remodeled" homes to "remodeled" homes, and "unremodeled" homes to unremodeled" homes. This new feature slows the impact of gentrification.



vs.



The Jefferson County PVA is committed to going the extra mile in finding creative ways to produce an accurate, fair and equitable property tax roll.

Tangible Property

All taxable business property and all interests in taxable property shall be listed, assessed, and valued as of January 1 of each year unless otherwise specifically provided by law (KRS 132.220). The tangible property return should include property that has been fully depreciated, in storage or expensed if on hand as of the assessment date of January 1. Each individual, partnership, or corporation that has taxable personal property must file a return Form 62A500 between January 1 and May 15th with their local Property Valuation Administrator (PVA). NEW IN 2020: Form 62A500 is not required to be filed for tangible personal property with a sum fair cash value of \$1,000 or less per property location. However, taxpayers must still keep records of property owned. Returns filed by the due date are assessed by the local PVA. The tax bills resulting from these returns will be generated and mailed by the Jefferson County Sheriff.

Taxable property includes:

- Aircraft
- Business Machinery
- Computers
- Equipment
- Furniture
- Inventories Supplies
- Watercraft

Total Assessed Value

\$7,558,409,715

*Disclaimer- These totals reflect activity from January 2, 2019-January 1, 2020.

Motor Vehicles

An adjustment can be made on the value of your vehicle.

Qualifiers for appealing motor vehicle value include:

- High mileage as of January 1st
- Vehicle damage as of January 1st
- Assessed value including incorrect vehicle characteristics
- Salvage titles as of January 1st

Total Assessed Value

\$5,673,034,581

Homestead & Disability Exemptions

The Homestead Exemption for 2019-2020 is \$39,300

To qualify for the Homestead Exemption a property owner must:

- Be 65 years or older.
- Own and occupy the property as your primary residence on January 1 of the year in which you apply for the exemption.

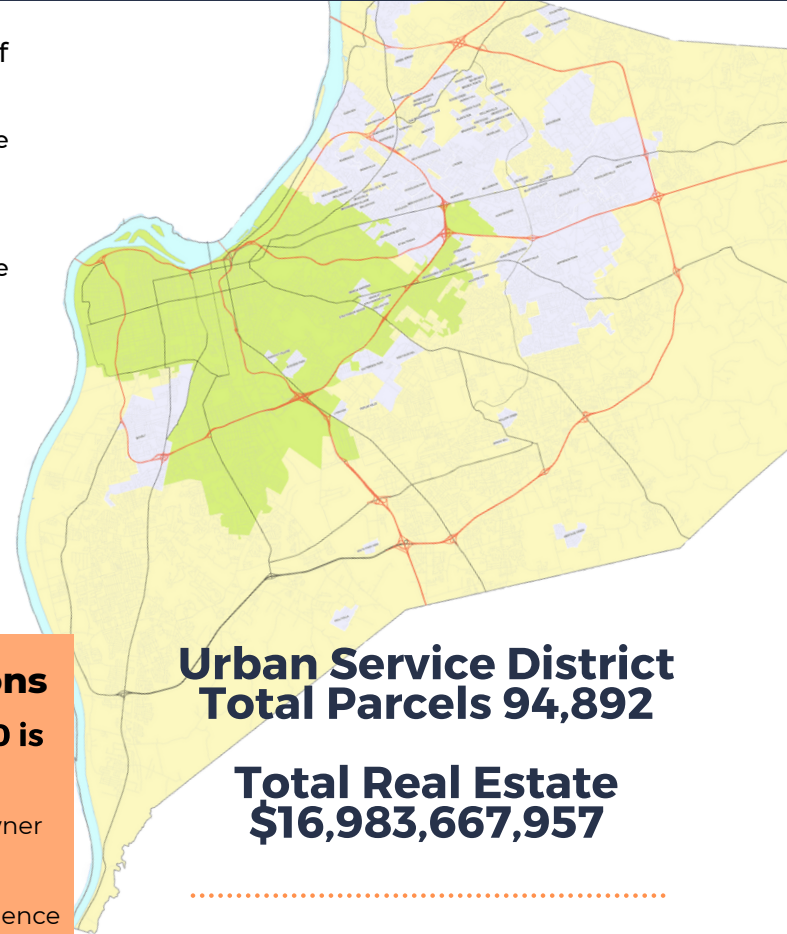
Total 2020 Homestead Exemptions: \$2,306,600,340

To qualify for the Disability Exemption, a person must be classified as totally disabled under any type of public or private retirement system. 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.

Total 2020 Disability Exemptions: \$172,576,600

Home Rule Cities and Urban Service District



Urban Service District
Total Parcels 94,892

Total Real Estate
\$16,983,667,957

Home Rule Cities
Total Parcels 58,601

Total Real Estate
\$17,882,723,355

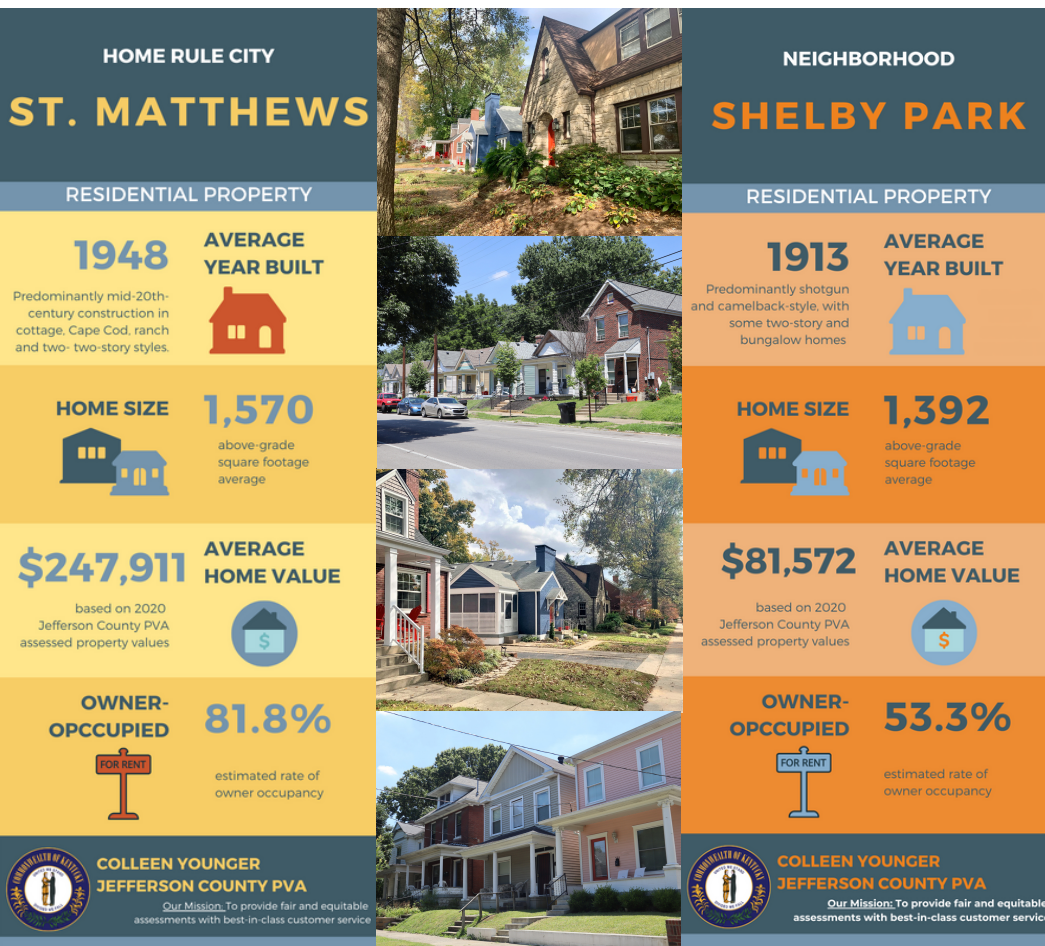
Unincorporated Areas
Total Real Estate
\$33,163,880,061

*Disclaimer- These totals reflect activity from January 2, 2019-January 1, 2020.

Story Map Project

The Jefferson County PVA Story Map of Louisville's Neighborhoods and Home Rule Cities is a comprehensive look into the array of diverse locations the City of Louisville offers. Through in-depth research of various public resources, the Jefferson County PVA is creating an interactive map to give you a snapshot of demographics, unique housing characteristics, availability of homes, and areas of growth while providing a historical overview of our City's neighborhoods. Realtors, Appraisers, Citizens and potential Relocation Clients can use this tool to learn more about our great Louisville Metro!

Targeted release date: end of First Quarter, 2021.



Innovative Training

PVA Colleen Younger is highly committed to the education of employees and helping them reach their highest level of professional development. Here's a glance at the training and education for our PVA employees.

- The Jefferson County PVA enrolled in the MyPURPOSE program through Commonwealth University. This innovative technology offers over 1300 training courses for employees, created specifically to raise the bar on employee training resulting in a higher commitment to public service.
- The Jefferson County PVA Leadership Team participated in Louisville Metro's SEAD and LEAD program which offered a cross section of government employees training together to gain a higher understanding of managing public service employees.
- The International Association of Assessing Officers (IAAO) sets the industry standards on property assessment. All PVA employees are members of the IAAO and the PVA Leadership Team attended the 2020 annual IAAO conference held virtually. The conference offers a smorgasbord of training and workshops on assessment administration.
- The PVA Commercial Assessment Team attended the KY Commercial Real Estate Conference and the Louisville Commercial Real Estate Virtual Summit. These conferences highlight current trends in Commercial Real Estate.

Professional Certifications

22 CKA DESIGNATIONS

In order to become a Certified Kentucky Assessor (CKA), one must complete a total of 3 years of experience (full-time employment) in Kentucky property tax administration and successfully complete one of four academic tracks, totaling a minimum of 120 hours.

13 SKA DESIGNATIONS

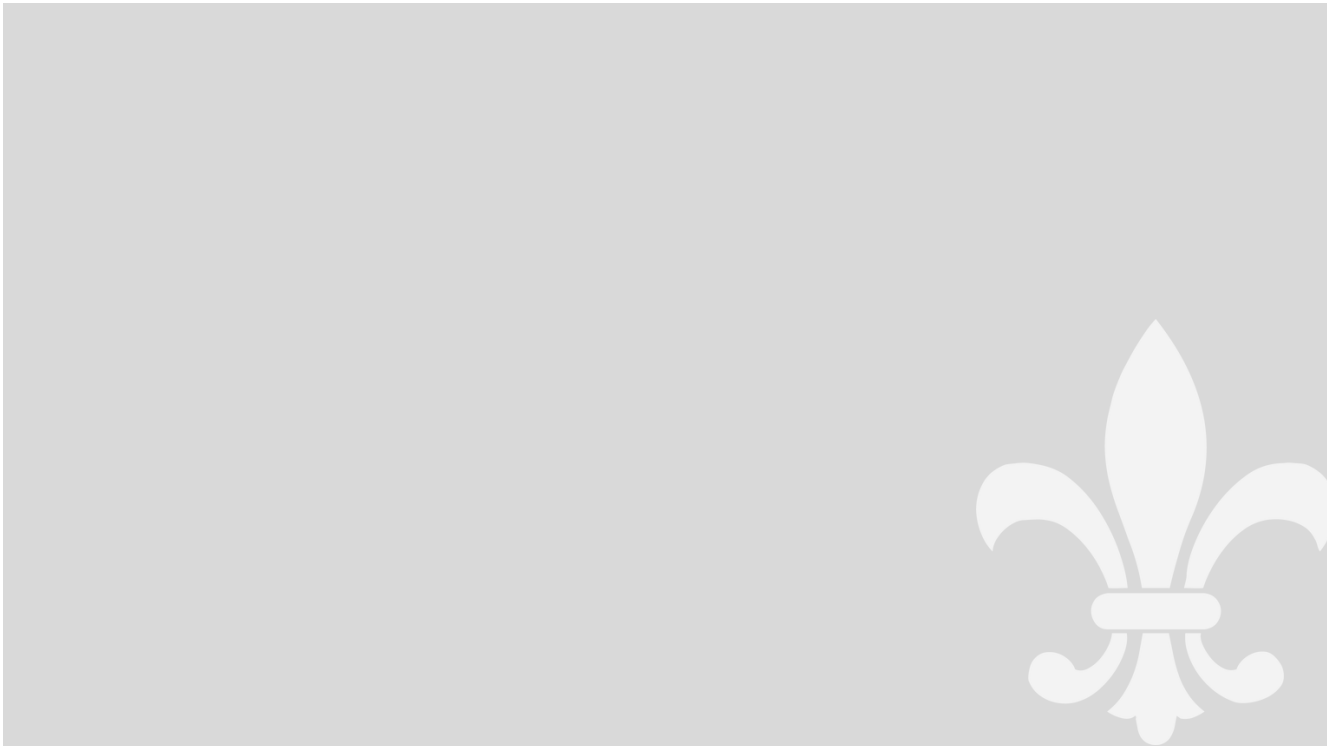
The requirements for becoming a Senior Kentucky Assessor (SKA), state the recipient must hold the CKA Designation and have 5 years of experience (full time employment) in Kentucky property tax administration and complete an additional 90 hours of education.

1 AAS CERTIFICATION

The purpose of the IAAO Assessment Administration Specialist (AAS) designation is to recognize professionalism and competency in administration of a variety of functions for property tax purposes. IAAO members may use this designation in conjunction with the administrative and tax policy matters in accordance with IAAO's commitment to excellence. Only two people in the Commonwealth of Kentucky hold this designation!

Visit our website

jeffersonpva.ky.gov & like us on Facebook @jeffersonpva



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Jefferson County

Property Valuation Administrator

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