

**JEFFERSON
COUNTY PVA**

**20
22**

ANNUAL REPORT & First Term Review



Message from Colleen

This year our Annual Report will highlight not only our accomplishments for 2022, but also my first term report.

Greetings,

I'd like to begin by thanking the voters of Jefferson County for electing me to a second term. Serving as your Property Valuation Administrator has truly been the honor of my life. Thank you for entrusting me and my staff at the PVA Office to assess your greatest asset. In the last four years we've seen a housing market with soaring highs. My commitment to provide you with fair and equitable assessments and best in class customer service is the bedrock of everything we do. Our public meetings and library appeal program will continue in 2023.

Upon taking office, we initiated two major policy changes. First came the re-valuation of Churchill Downs. Most of the Churchill Downs property was part of an Industrial Revenue Bond (IRB) agreement, with a Payment in Lieu of Taxes (PILOT) agreement with Jefferson County Public Schools (JCPS). The property had not been reassessed since 2002, and the 2019 re-valuation of the iconic racetrack resulted in over a million dollars of additional funding for JCPS, as well as additional funding for our suburban fire departments.

Another major policy change we initiated was to remove an arbitrary 15% discount that was being applied to many rental properties since the early 2000's. The discount was a violation of our statutory obligation to assess property at 100% fair market value. The elimination of the arbitrary discount creates a more fair and equitable tax roll.



Our Mission:
To provide fair
and equitable
assessments with
best-in-class
customer service.



During my first term, we focused on hiring and retaining a talented, public service-focused staff. For the first time, we've undertaken a program of customer service-focused training sessions and workshops. These efforts are aimed at cultivating important customer service skills with our entire staff and they maintain our focus on our core objective to provide best-in-class customer service.

In 2022 we assessed MLS Areas 6, 8 & 9. The 2022 assessment and resulting tax roll of \$79 billion for Jefferson County continues to be the largest source of revenue for the Commonwealth of Kentucky.

In 2023 the Jefferson County PVA will assess MLS Areas 1 & 4. Look for information about public meetings regarding the assessment and appeals process in late February.

I thank you for the opportunity to continue my public service to the taxpayers of Jefferson County and I pledge to you that I will continue to build your trust and confidence over the next four years. It is my honor to serve as your Jefferson County PVA.

With gratitude,

Celleen Ziegler



Second term swearing-in ceremony, December 5, 2022

First Term Review *Central focus on public service*

FOUR YEARS OF IMPROVEMENT: In December 2018, under the leadership of the newly-elected PVA Colleen Younger, we began making *transformational change* in the Office of the Jefferson County PVA. Realigned objectives and a new approach to management, organizational structure, and workplace culture have resulted in deep, meaningful changes in our office. **Operational efficiency**, making our office a **great place to work**, improvements in **customer service**, countless **technological improvements**, and a **robust public outreach** program are among the list of achievements.

After four years of progress, we're taking stock of what we have accomplished, and looking ahead to what we will achieve in the coming years.

First Term Review

Public Outreach



You Have a Right to Appeal public meeting at the Newburg library, 2022

Our *You Have a Right to Appeal* public outreach campaign was created to transform the PVA's engagement with the public. Refocusing the office on public service, dedicating ourselves to demystifying the PVA and informing property owners about their right to appeal is a fundamental change in our operations and the way we think about our work.

COMMUNITY MEETINGS: The core of our outreach program, public meetings are held prior to the narrow appeal window in locations across reassessment areas. We inform property owners to be on the lookout for their assessment notice in April, and we educate them on how to appeal if they disagree with our assessment.

FIRST TERM ACCOMPLISHMENTS

100+ 2022
Average meeting
participants

hybrid
meetings 9



3 reassessment
areas

PVA staffer Melodie Humphrey meets with a property owner

VIRTUAL AND HYBRID OPTIONS: We maintained our commitment to hosting meetings during the pandemic by utilizing online meeting technology. We now offer hybrid in-person and virtual options.

POSTCARDS: After surveying meeting attendees to learn about effective contact methods, in 2022 we began sending postcard meeting invitations to all property owners being reassessed.

LIBRARIES: We expanded our popular in-person appeal assistance program at community libraries. PVA staff is on hand throughout the appeal period at libraries across the reassessment areas.



You Have a Right To Appeal public meeting at All Peoples Church, 2022

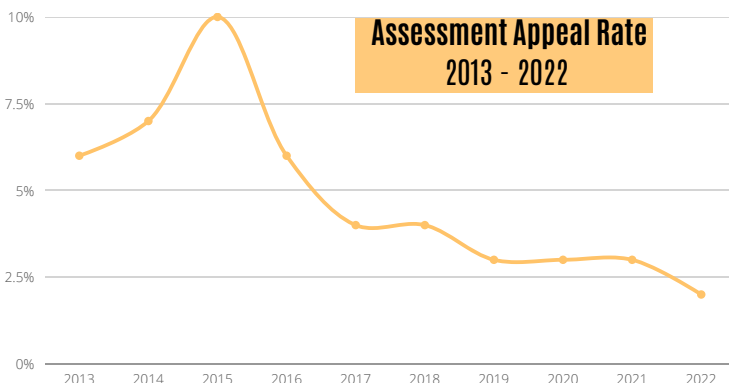
First Term Review Public Outreach

MEDIA RELATIONS: We enhanced outreach and built relationships with local media to provide opportunities for the PVA to be interviewed and better share info with the public.

PRESS CONFERENCE: Our annual State of Real Estate (SORE) press conference provides property value change stats, and information about assessments and the appeal process. Since 2020, the press conference has been held virtually, improving media participation.

ANNUAL REPORT: In 2020, the first Annual Report was published. Writing, photography and graphic design content created using in-house staff and resources keeps costs low. This award-winning document demystifies the work of the PVA in a vibrant format that's easy to understand.

RESULTS: We expected our efforts would result in increased appeals, but our work has revealed the opposite. Greater transparency, public understanding and trust has resulted in fewer appeals: 10% of assessments in 2015 down to 2% in 2022. Meeting attendance has increased significantly. In every public meeting, property owners expressed their appreciation for the public outreach program.



Improved assessment notice



New branding and easier-to-understand resources

Increased media coverage and public awareness



Enhanced public outreach

Outreach materials translated into six languages



Workplace Culture Improvements

The philosophy of “getting in business with the right people” is the cornerstone of the changes we’ve made and the improvements we’ve sought for our staff. This administration's priority is to hire and retain staff members with diverse backgrounds and identities who believe everything we do is public service, and that our work is an essential community service. Building a foundation of pride in the importance of our work has fostered a profound shift in culture and attitude in the PVA workplace over the past four years.

DOING WHAT’S RIGHT: Annually, we execute a robust community outreach program and refine assessment processes to guarantee accuracy of your property value. We made news by assuring Churchill Downs is assessed fairly and by removing arbitrary discounts for landlords.

We center ourselves on achieving “best-in-class” customer service. Employee feedback indicates our staff is more engaged and finds their work more meaningful because they can trust our office will always do what is right for the people of Jefferson County.

TEAMWORK: A big part of "getting in business with the right people" is ensuring staff and leadership practices are in place to encourage our team to help each other develop, learn and grow professionally. We seek to lift each other up and offer the support our staff needs to handle heavy workloads.



PVA staffers assisting taxpayers at the Northeast Regional Library, 2022

First Term Review Workplace Culture Improvements



PVA Colleen Younger and staffers Evan Westphal and Ashley Tinius presenting at the 2022 IAAO Conference in Boston



PVA Colleen Younger greeting taxpayers at the Berrytown public meeting



PVA staffers Ben Finn and Ed Heimbrock in an education class



PVA staffers Adam Romano, John Robinson and Jon Cundiff work hard to ensure accuracy in assessments

OPEN DOOR MANAGEMENT: Ideas for improvement are encouraged from the entire team, and leadership works to foster trust that reinforces input from the team. Different perspectives are celebrated as strengths.

STAFF DEVELOPMENT: Assuring we have a thoroughly-trained staff is essential for fair and equitable assessments for our community. Education and growth are vital for career development and job satisfaction.

EDUCATION: We strengthened internal training and improved professional development opportunities. New employees are given a broad overview of how the office works, followed by in-depth training for their specific role. We encourage staff to develop skills and earn professional designations by providing training offered by the Kentucky Department of Revenue and the International Association of Assessing Officers, and encourage staff to work toward earning their Certified Kentucky Assessor (CKA) and Senior Kentucky Assessor (SKA).

REMOVING SILOS: We removed outdated management practices which pigeonholed employees to a narrow set of tasks. Using cross training and shared workloads, we're cultivating an attitude of teamwork and shared responsibility. Each staff member's institutional knowledge has grown as a result, work duties are more varied and interesting, and we've built a more flexible and resilient team.

2022 TOP WORKPLACE

COMPETITIVE STAFF PAY

PROMOTE FROM WITHIN



Employee Retention

Retaining the skills and talents of our staff is key to the ongoing success of our office. Pride in the work we do, building a positive team culture, and assuring staff members have the tools they need for career development is critical for employee engagement and career satisfaction.

STAFF PAY: A top priority in personnel and budget planning was to provide raises to reward dedication and hard work and help retain our highly- trained and skilled employees. Prior to this administration, state budget concerns and office funding priorities meant that many valued staff members had not received a pay raise or promotion for many years.

PROMOTING FROM WITHIN: Staff is encouraged to apply for open positions first, before the position is advertised to the general public. During this administration, numerous employees have been promoted and are thriving in their new roles. This philosophy helps further develop talent, gives staff the opportunity to find the role that best suits them, reinforces a supportive team culture, and helps us retain talent.

Results:

Awarded Courier-Journal Top Workplaces 2022

Technological Innovations

Unprecedented events of the past four years including the pandemic, increased cybercrime, and rapidly-changing housing and automobile prices have presented challenges for all of us. Investing in technology at the Jefferson County PVA has made us more resilient, adaptable, efficient, and accurate in our work. All of these improvements allow us to better serve the public.

Resilience & Efficiency:

In addition to the challenges from Covid-19, the Jefferson County PVA experienced a cyber attack in 2020. Upon suggestions from the FBI and trusted technology vendors, changes were made to upgrade office technology and implement higher security measures. Should another emergency arise, we are now positioned to continue the critical work of our office.

THE CLOUD & REMOTE WORK: We invested in laptops and software to permit remote work if conditions arise that prevent us from working in the office again. In 2020, we moved from an antiquated and unreliable server-based phone system to a cloud-based system that integrates phone, fax, messaging, and video conferencing on a secure platform. The new phone system helps us better manage our frontline staff.

We upgraded critical computing processes and implemented cloud servers for security, speed and remote access. Altogether, these enhancements keep the PVA seamlessly serving the public.



Community outreach via video conference, 2020



Director of Assessment Tom Hart working from home during the pandemic

First Term Review Technological Innovations

TECH ENHANCEMENTS FOR STAFF: Staff considerations are always a priority with technological change. We consistently seek to reduce friction points and make work more efficient. We digitized and automated document flow for many critical functions, replacing paper and filing cabinets with secure, streamlined tech processes while improving audit and oversight capabilities.

In 2020, we enrolled in MyPURPOSE through the State of Kentucky's Commonwealth University to offer over 1,300 online training courses created specifically to raise the bar for employee training.



Online appeals and forms enable streamlined workflow



Staffer Will Springfield using tech to get the job done efficiently



Mapping Department staff utilizing GIS technology



MyPurpose online training portal



Field team supervisor Matt Atzinger inspecting new construction



Aerial imagery identifies property changes



Vehicle-mounted camera

Improvements for Assessment Accuracy

Our statutory obligation is to provide fair and equitable property assessments, and we hold ourselves to the highest international standards of assessment. Accolades from the Kentucky Department of Revenue and recognition from peer jurisdictions around the country give us great pride, but the essential duty to the people of Jefferson County remains: to constantly refine and improve the accuracy of our assessments.

FAIRER COMPARISONS: The Jefferson County PVA is committed to going the extra mile in finding innovative ways to produce an accurate, fair and equitable property tax roll. We created a new property comparison approach in our mass appraisal system to ensure "unremodeled" homes are not compared to "remodeled" homes. This new feature slows the negative impact of gentrification and results in more accurate and fair assessments for property owners.

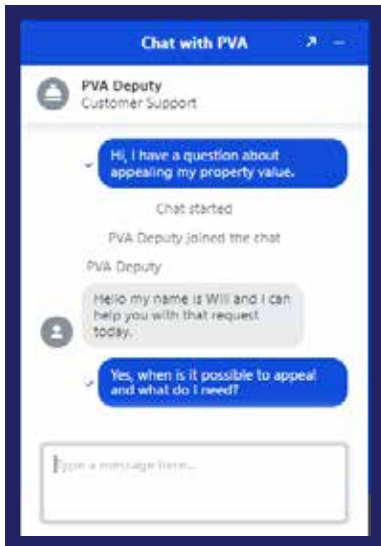
HIGH-TECH IMAGERY: We partner with two companies to provide aerial imagery captured by plane-mounted cameras, and street view imagery captured by a vehicle-mounted camera system. These companies' cutting-edge cameras permit our staff to review property from their desks, measure building size, and identify changes in properties with greater accuracy and efficiency. These high-tech solutions reduce the required number of field visits and help us achieve fair and equitable assessments while saving on operational costs.

Tech Improvements for the Public:

Our central belief is that everything we do is public service. While many of the tech enhancements were implemented “behind the scenes,” we’ve also worked hard to transform the ways the public can interact with us using technology.



MOTAX Team Leader Mary Marshall and PVA Chief of Staff Jason Hancock at the NACo Achievement Awards



ONLINE APPEAL PORTALS: Recognition from the National Association of Counties for the Online Motor Vehicle Appeal Tool was a highlight of 2022. Our internal IT team consulted with our Motax department to design an easy-to-use online tool for the public, and an internal workflow that would ensure efficiency in processing incoming appeals. We also overhauled the Real Estate Online Conferencing Tool to make it more accessible and user friendly.

ONLINE CHAT: In pursuit of “best-in-class” customer service, we recognized trends in the private sector and worked with our website designer to implement a new online chat feature starting in 2019. This new, convenient method of interacting with PVA has been embraced by many users, and helps us manage public inquiries more efficiently.

STORY MAP: The PVA Story Map was launched on our website in 2021. This extensive project permits the public to explore all of Jefferson County's neighborhoods and home-rule cities in an online interactive photo atlas built with PVA data and expertise. The PVA Story Map is unlike anything else available when it comes to providing an understanding of what shapes the communities that make up our great city.

2022: What Did the Market Do?

Jefferson County Residential Sales report

Sales Recorded 2019-2021



AREA 6

- \$20K-\$175K
- \$175K-\$275K
- \$275K-\$400K
- \$400K-\$955K



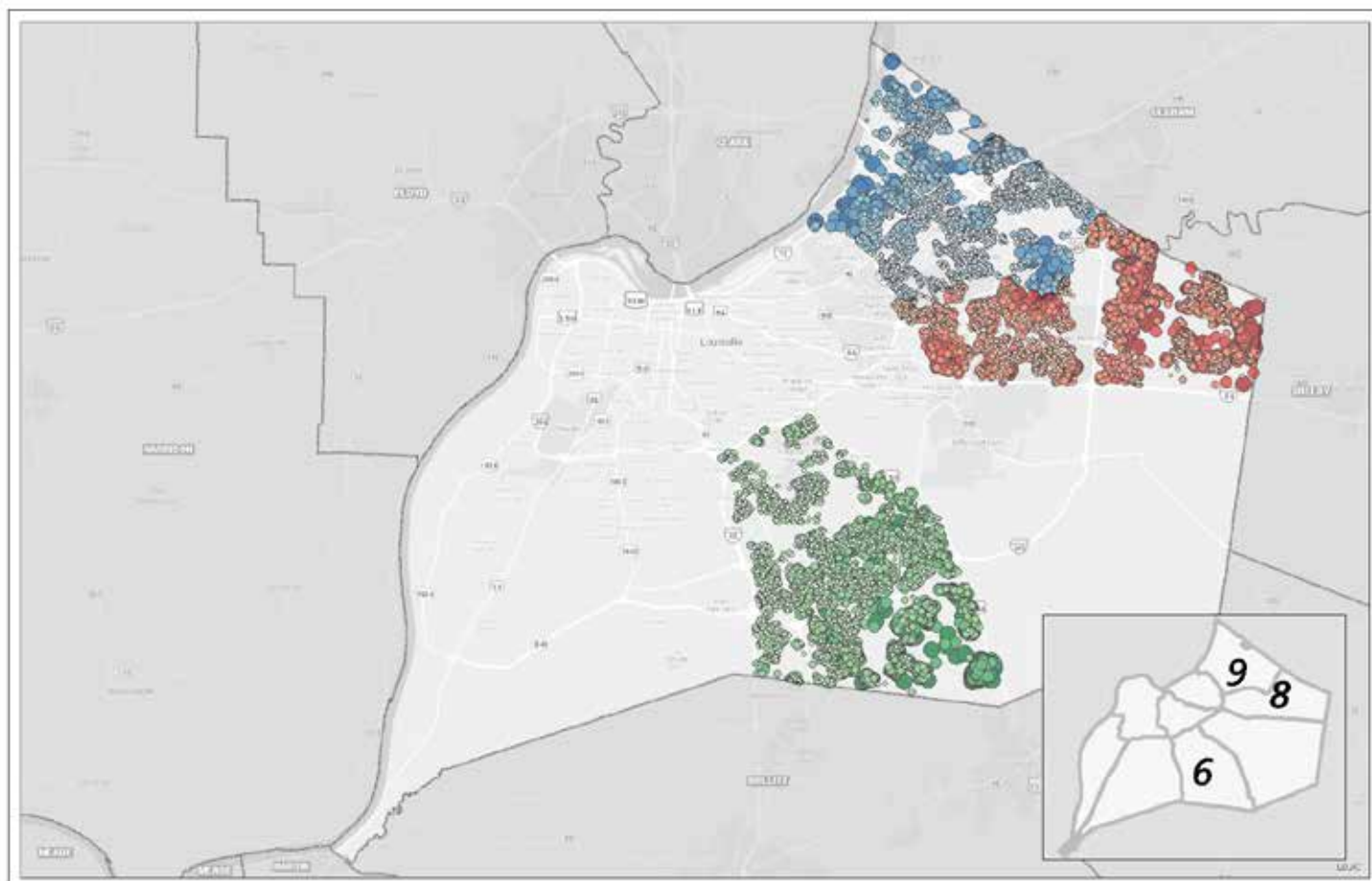
AREA 8

- \$37K-\$300K
- \$300K-\$500K
- \$500K-\$800K
- \$820K-\$2.28M



AREA 9

- \$110K-\$400K
- \$400K-\$700K
- \$700K-\$1.3 M
- \$1.3M-\$3.05M



Financial Report

Fiscal Year 2021-2022

Assessments Breakdown

- Residential Taxable Value
\$52,360,355,089
- Commercial Taxable Value
\$26,517,329,762
- Agricultural Taxable Value
\$178,718,394
- Total Assessment
\$79,056,403,245

New Construction

- Residential
\$487,528,584
- Commercial
\$759,423,961

Tangible Property

- Total Assessed
\$3,380,291,914

Homestead Exemptions

- 65 Years and Older
\$2,48,177,390
- Disability: \$162,303,850
- Total Homestead Exemptions
\$2,643,481,240

COMING SOON:

New Homestead/Disability
Exemption online application portal
Available early 2023 at
www.jeffersonpva.ky.gov

2023-2024 exemption: \$46,350

Number of Parcels

- Residential
271,025
- Commercial
23,339
- Agricultural
1,160
- Total Parcel Count
295,524

Renovations/Alterations

- Residential
\$20,115,522
- Commercial
\$56,751,510

Motor Vehicles

- Total Assessed
\$6,501,332,329



Jefferson County PVA Leadership Team

Thank you to our community partners:

Metro Housing & Community Development
Metro Council
Louisville Forward
Jefferson County Attorney
Home Rule Cities
Jefferson County League of Cities

Local Media
Louisville Free Public Libraries
Suburban Fire Districts
Jefferson County School Board
Building Industry Association
Louisville Urban League
Greater Louisville Association of Realtors (GLAR)

Louisville Downtown Partnership
Kentucky State Legislators
Jefferson County Clerk Office
Jefferson County Sheriff's Office
Kentucky Department of Revenue
Various local nonprofits



Colleen Younger

Jefferson County
Property Valuation Administrator

815 W. Market St., Suite 400
Louisville, KY 40220

PRSRT FIRST-CLASS
US POSTAGE
PAID
LOUISVILLE, KY
PERMIT #406

**TOP
WORK
PLACES**

2022

courier journal
PART OF THE USA TODAY NETWORK

Jefferson County Property
Valuation Administrator is a 2022
Top Workplace!



Monday-Friday 8 a.m.- 4 p.m.
Call us at 502.574.6380
www.jeffersonpva.ky.gov



**The Jefferson County PVA staff are here to serve
you!**

