

# ANNUAL REPORT

JEFFERSON COUNTY  
PVA



# 2024



# A Message from Colleen

Greetings and Happy New Year from  
your Jefferson County PVA.

2024 was a banner year for our office: record-setting public meeting attendance, overcoming unprecedented challenges resulting from a statewide database conversion, recognition of the accuracy and fairness of our assessments through a biennial audit by the Department of Revenue and a special review commission, milestones in staff education and tenure, and winning numerous national and statewide awards. I am incredibly proud of the work our office does to meet challenges and **set new standards of service for the people of Jefferson County.**



*This annual report seeks to advance several of the core objectives of my administration: increased transparency, best-in-class customer service, and demystifying the important work we do for the public.*

In 2024, we reassessed nearly **97,000** properties across **MLS Areas 2, 3** (areas east of I-65 inside the Watterson Expressway) and **Area 7** (including Buechel, Jeffersontown, and extending out to the county line). Jefferson County's 2024 assessment roll grew by \$9 billion to a total of **\$92.5 billion—the single largest source of revenue for the Commonwealth of Kentucky.**

**In late April, we will release 2025 reassessments for MLS Areas 5 & 6**, which covers the south-central portions of the county. We will continue to grow our public outreach efforts to ensure taxpayers understand their assessment and how to exercise their right to appeal. Information on 2025's public meetings and the appeal process will be available on our website starting in late February.

As always, **thank you for the opportunity to serve** as your Property Valuation Administrator. My professional pledge to you is that I will always work hard to continue to grow **trust and confidence in this office.**

Best,  
*Colleen Young*  
Jefferson County PVA

# 2024 Annual Report Public Outreach

## 3

MLS AREAS  
REASSESSED

**Demystifying the PVA** is a foundational objective for Colleen Younger's administration, and we constantly work to grow our public outreach efforts. In 2024 we reached more people than ever before with record-breaking public meeting attendance of over 1200 property owners. **In 2024 we served the public with:**

- Four Community Meetings (Online & In Person)
- Media Appearances
- "You Have a Right to Appeal" Radio & TV Ads
- State of the Real Estate Press Conference
- Print Material Translations in 9 languages
- Enhanced Full-Color Reassessment Notices
- In-Person Appeal Assistance at Local Libraries

## 4

COMMUNITY  
MEETINGS

## 1,200+

MEETING  
ATTENDEES



Chief of Staff Jason Hancock helping Property Owners Sign in at PVA Community Meeting



Community Meeting at The United Crescent Hill Ministries

## 40,000+

AD  
IMPRESSIONS



Community Meeting at The Jeffersonian in Jeffersontown



Director Melodie Humphrey Assisting Taxpayer with Assessment Appeal



## Public Outreach

We want the public to understand the impact of their property assessment and how to exercise their right to appeal—it is **essential for providing fair and equitable assessments.**

We also seek to reach and enroll as many qualifying property owners as possible for **Homestead Exemption tax savings.**

**"I just wanted to thank you for an informational, transparent, and much needed gathering. Kudos to you and your staff for taking the time to help inform the public. I wish every government entity could be as efficient and forthcoming."**

**-Community Member**



Taxpayers Locating Property on PVA Reassessment Map



Deputy Brett Sallee Assisting Taxpayer with Assessment Appeal



Taxpayers Comparing Reassessment Areas





2024 State of The Real Estate Press Conference

## Public Outreach: NACo Award

Our “You Have a Right to Appeal” public outreach program was recognized by the National Association of Counties (NACo) with a 2024 **Civic Education and Public Information Achievement Award**. NACo describes those distinguished with this award as county organizations that “enrich the public’s understanding of county government and elevate awareness of county services.”



2024 Community Meeting at The Douglass Community Center in the Highlands



2024 Community Meeting at The Jeffersonian in Jeffersontown



2024 Community Meeting at The Arterburn in St. Matthews



# 2024 Annual Report

## Motor Vehicles



PVA MOTAX DEPARTMENT: Ro Whiteside, Ali Edwards, Leeann Gordon, Michelle Cunningham, Mary Marshall, Magan Higdon, and Tiffany Song

**Our Motor Vehicles Department values vehicles, reviews vehicle valuation appeals, and maintains the county's property tax roll for motor vehicles, trailers, boats and aircraft.**

**One Department:**  
**50,000+**  
**Calls Answered**  
**to serve you**

The department also works with the county clerk to resolve tax-related clerical issues supporting vehicle ownership transfers, and processes thousands of business tangible property tax returns and motor vehicle dealer inventory lists each year. A statewide database conversion

in January 2024 created **unanticipated, unprecedented challenges** for our Motor Vehicles team. A huge volume of clerical cleanup work was needed, and calls from the public, vehicle dealers, and other government agencies to resolve immediate concerns inundated the staff.

**The department's seven staff members answered nearly 30,000 phone calls in the first quarter of 2024 alone!**

**Can-do attitude, creative problem solving, and supportive teamwork** exemplified by the Motor Vehicles Department's staff were key to powering through the workload and ensuring the **public's needs were met.**

# Improvements For Military Servicemembers

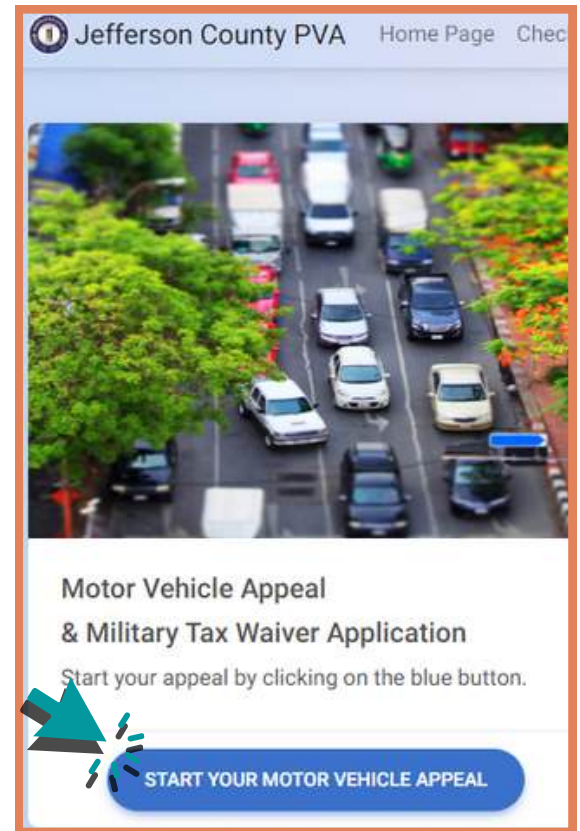
Non-resident active-duty military service members stationed in Kentucky and their spouses can qualify for a property tax waiver on motor vehicles registered in Kentucky in accordance with federal law. Our IT and public engagement teams collaborated with the Motor Vehicles Department to clarify requirements and create a convenient online application using our website's Online Portals. **We can now serve military personnel and their families better than ever before.**

## KAVIS CONVERSION

Growing pains were expected when the state transitioned from a 1970's database system to the modern KAVIS (Kentucky Automated Vehicle Information System) in January 2024.

Jefferson County accounts for a significant percentage of the state's motor vehicle transactions, so the **impacts were magnified for our team and the public we serve.** The team worked to troubleshoot, consult with the software development team, clean up data, field a record number of phone calls, and power through layers of clerical work with one objective in mind: **to make this change as seamless as possible for the public.**

A year on, many benefits of the KAVIS system have become clear, and the system is demonstrating itself as an improved tool for our staff to serve the public.





# 2024 Annual Report

## EDUCATION



Directors Melodie Humphrey, Stephanie Carr-Hart, Tommy Hart, and Evan Westphal at the 2024 IAAO Conference in Denver, Colorado



Deputies Kim Ovington and Hadeel Naeem Attending an IAAO course

Investments in **education and training** are essential for **fair and equitable assessments** for the public. Staff attends courses developed by the International Association of Assessing Officers (IAAO) and the State of Kentucky focused on property valuation, appraisal, management, GIS mapping, and more. Our staff holds more professional credentials than any other jurisdiction in Kentucky including Certified Kentucky Assessor (CKA), Senior Kentucky Assessor (SKA), and IAAO designations.



Deputy John Robinson at an IAAO Education Course



2024 P.A. Douglass Management Course in Nashville, Tennessee



PVA Colleen Younger and staffers Melodie Humphrey, Mary Rose, Evan Westphal, Adam Romano, and Kenneth Hildenbrand receive awards at the 2024 PVA Summer Conference in Covington, Kentucky



Professional development doesn't end in the classroom. PVA delegates **gained expertise** by connecting with peer jurisdictions and professionals from around the world at the 2024 IAAO Conference in Denver Colorado, and **developed skills** with collaborative management training from P.A. Douglass in Nashville, Tennessee.

*Combined Knowledge  
to Serve  
You*

515 YEARS  
OF EMPLOYEE  
SERVICE

1 IAAO  
DESIGNATION

13 SKA  
DESIGNATIONS

4 LICENSED  
REALTORS

22 CKA  
DESIGNATIONS

## 2024 Assessor Designation Recipients



**Matt Atzinger**  
Certified Kentucky Assessor



**Mary Mpanje**  
Certified Kentucky Assessor



**Adam Romano**  
Certified Kentucky Assessor



**Kenneth Hildenbrand**  
Senior Kentucky Assessor



**Mary Rose**  
Certified Kentucky Assessor



# 2024 Annual Report

## AWARDS

### Kentucky PVA Association Awards

The Jefferson County PVA was recognized as the **2024 Jurisdiction of the Year** by the Kentucky PVA Association for the first time in over two decades: a testament to the successful changes Colleen Younger's administration has implemented. Her leadership and guidance has been recognized as a model for PVAs across Kentucky's 120 counties.



Deputy Emma Vandever and Director Evan Westphal at the 2024 KAGC Award Ceremony



## 2024 KAGC AWARDS

PVA Colleen Younger's focus on community outreach and communication has been recognized with **18** Kentucky Association of Government Communicators (KAGC) awards since her administration began in 2018, including **6 awards in 2024**. KAGC recognizes exceptional communications work of Kentucky's government agencies at the annual Award of Excellence Ceremony.

### The Jefferson County PVA earned six 2024 KAGC awards:

- Publications – Annual Report - Award of Merit
- Photography – Beautiful Kentucky - Award of Merit
- Audio – Public Service Announcement - Award of Merit
- Video – Public Service Announcement - Award of Merit
- Photography – Photographer's Portfolio - Honorable Mention
- Digital – Presentation - Honorable Mention





The Jefferson County PVA was recognized as a Courier-Journal Top Workplace for the **third consecutive year.**

**We consistently strive to create an exceptional, supportive, and fulfilling work environment.**

Fewer than 30 organizations received this award.

**A huge thank you to the PVA staff for the outstanding teamwork you exemplify every day!**

**National Recognition:** The Jefferson County PVA won the **2024 Civic Education and Public Information Achievement Award** from the **National Association of Counties (NACo)** for our **“You Have a Right to Appeal”** public outreach program.

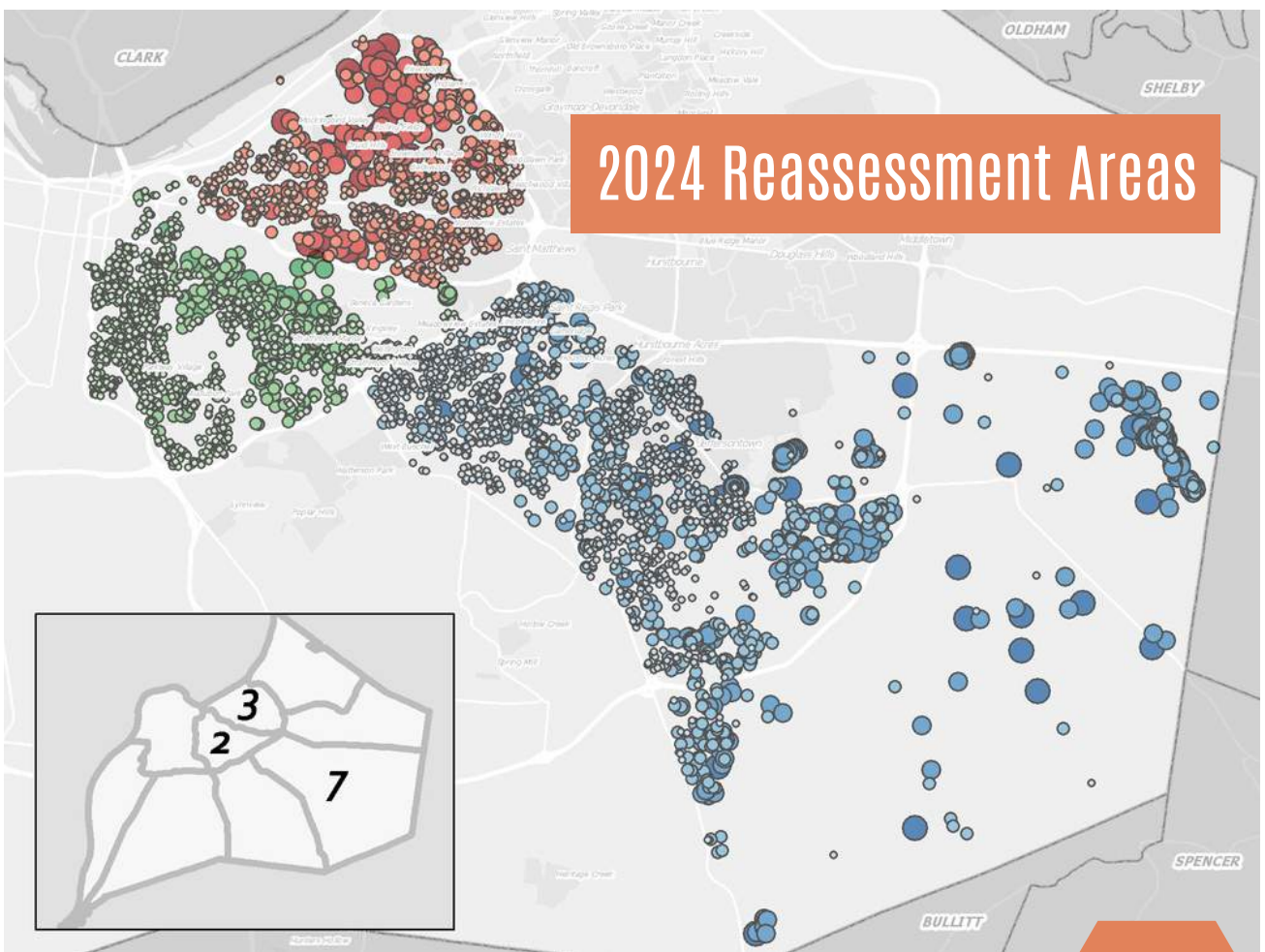
**Public outreach** designed to **demystify the PVA** by helping the public understand property assessments and how to exercise their right to appeal is a central objective for our office.

The national award inspires us to keep pushing forward for ever-better public outreach, but the gratitude we receive from the public remains our highest reward.



2024 Annual Report

JEFFERSON COUNTY RESIDENTIAL SALES REPORT



Sales Recorded 2022-2023



AREA 2

- \$55K -300K
- \$300K-555K
- \$555K-1.25M
- \$1.25M-2.5M



AREA 3

- \$105K-370K
- \$370K-640K
- \$640K-1.1M
- \$1.1M-2.54M



AREA 7

- \$106K-299K
- \$299K-480K
- \$480K-870K
- \$870K-1.78M



# 2024 Annual Report

## FINANCIAL REPORT

Fiscal Year 2023-2024



### Assessments Breakdown

- Residential Taxable Value  
\$60,647,276,688
- Commercial Taxable Value  
\$30,181,387,532
- Agricultural Taxable Value  
\$197,610,160
- **Total Assessment**  
**\$91,026,274,380**

### Homestead Exemptions

- 65 Years and Older  
\$2,970,385,780
- Disability: \$177,989,370
- **Total Homestead Exemptions**  
**\$468,375,150**

### Renovations/ Alterations

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

### New Construction

- Residential  
\$488,708,854
- Commercial  
\$716,435,007

### Tangible Property

- Total Assessed  
\$18,671,554,295

### Motor Vehicles

- Total Assessed  
\$7,599,283,174

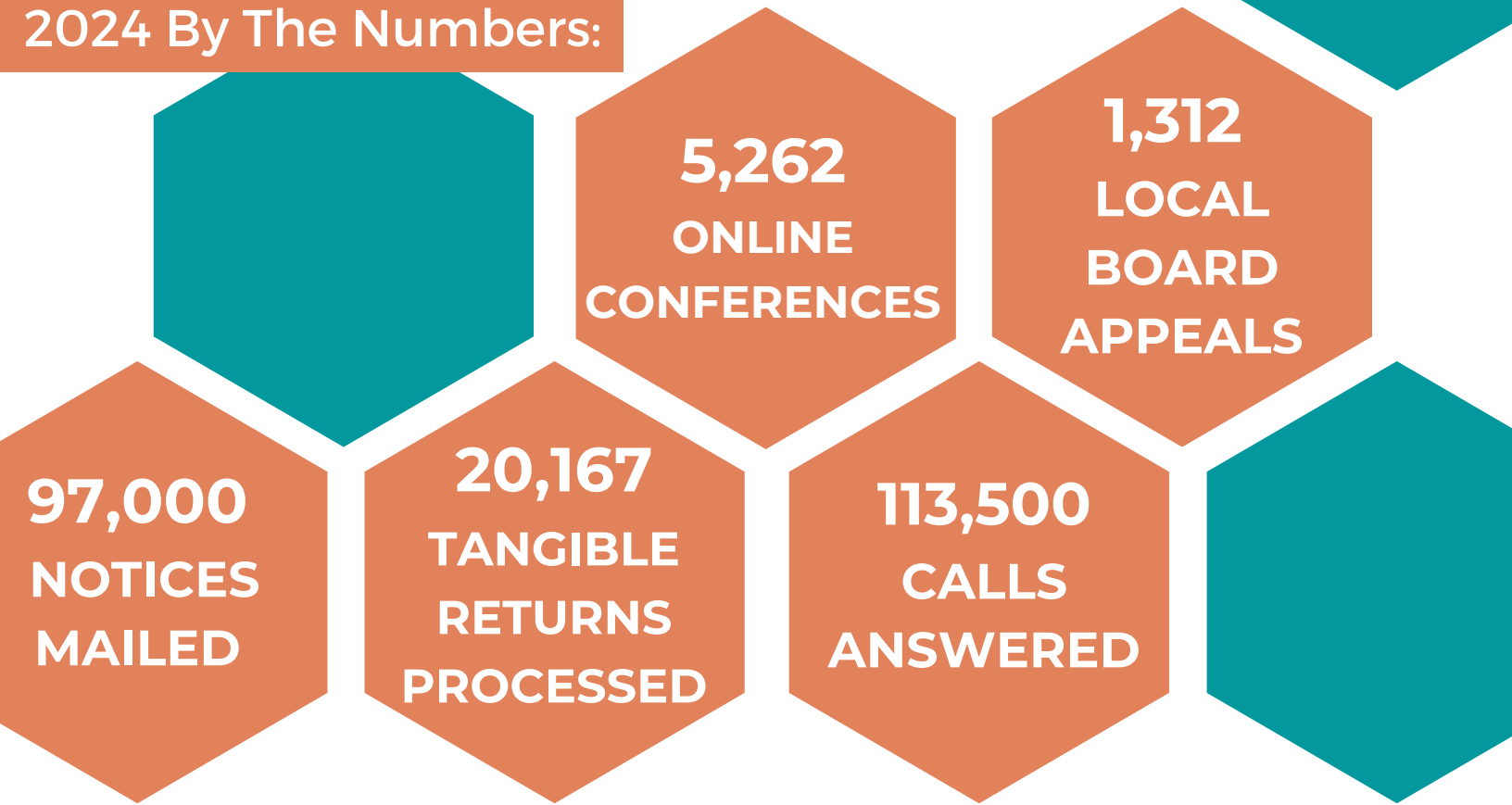
### Number of Parcels

- Residential  
271,186
- Commercial  
23,417
- Agricultural  
1,140
- **Total Parcel Count**  
**295,743**



# 2024 Annual Report

## 2024 By The Numbers:



## Save Hundreds on Your Tax Bill

### 2025-2026 Kentucky Homestead Exemption:

**\$49,100**

- Must be 65+, Declared 100% Disabled, or a Qualifying Disabled Veteran
- Own & Occupy the Residence on January 1st
- Limited to One Exemption on One Residence in One State

**Apply Online at [jeffersonpva.ky.gov](https://jeffersonpva.ky.gov)**





# The Jefferson County PVA staff is here to serve you!



## Thank you to our community partners:

### Local Media

Louisville Free Public Libraries  
Suburban Fire Districts  
Jefferson County School Board  
Building Industry Association  
Louisville Urban League  
Jefferson County League of Cities

### Metro Housing & Community Development

Metro Council  
River City Housing  
Louisville Forward  
Jefferson County Attorney  
Home Rule Cities

### Kentucky State Legislators

Louisville Downtown Partnership  
Habitat for Humanity  
Jefferson County Clerk Office  
Jefferson County Sheriff's Office  
Kentucky Department of Revenue  
Greater Louisville Association of Realtors



**Colleen Younger**  
Jefferson County  
Property Valuation Administrator

815 W. Market St., Suite 400  
Louisville, KY 40202

**TOP  
WORK  
PLACES**  
2022-2023  
2024

**courier journal**  
Part of the USA TODAY Network

The Jefferson County Property  
Valuation Administrator is a Top  
Workplace Three Consecutive  
Years!

Name  
Mailing address  
city, state, zip



**Monday-Friday 8 a.m.- 4 p.m.**  
**Call us at 502.574.6380**  
**[www.jeffersonpva.ky.gov](http://www.jeffersonpva.ky.gov)**



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