

Colleen Younger
Property Valuation Administrator
Glassworks Building
815 W. Market Street, Suite 400
Louisville, KY 40202-2654



Real Estate: (502) 574-6380
Personal Property: (502) 574-6860
Motor Vehicles: (502) 574-6450
www.jeffersonpva.ky.gov

Colleen Younger
Jefferson County
Property Valuation Administrator

Procedures for ad valorem property tax exemption on semi-trailers:

Single Semi-Trailer: (Non-Fleet)

To remove taxes on semi-trailers customer will need submit

one (1) of the following with PVA form [62A044](#):

1. A current Cab Card (needs to cover January 1st of the tax year)
2. An IFTA License (needs to cover the tax year)
3. A Login Sheet (1 page that shows trailer was pulled out of state dated January-March of the tax year)

Fleet Semi-Trailers:

Motax form 62A044-T affidavit must be submitted along with semi-trailer list with the following information for each trailer receiving the exemption along with IFTA license:

1. License Plate
2. VIN
3. Year
4. Make
5. Model

The Affidavit must be completed by the IFTA licensee owning the semi-trailers to receive the exemption under [KRS 132.760\(2\)](#).

You can complete the Trailer Exemption Application online at:

<https://kind-mud-07fc73510.2.azurestaticapps.net/motaxSemiAppeal>

Completed Exonerations can be mailed or hand-delivered to:

**Jefferson County PVA Motor
Vehicles Department 815 W.
Market St. Suite 400
Louisville, KY 40202**

Or email: MotorVehicle@jeffersonpva.ky.gov

Or Fax: (502)574-5036

Our Mission:

Assess All Property Equitably, Maintain Accurate Parcel Information
And Provide Outstanding Customer Service

**TEAM
KENTUCKY™**



**AFFIDAVIT FOR CORRECTION/EXONERATION OF
MOTOR VEHICLE/BOAT/TRAILER PROPERTY TAX**

CLEAR FORM

Owner _____ Telephone No. (____) _____
Address _____ State _____ ZIP Code _____
License Plate/KY No. _____ VIN/HIN _____
Year _____ Make _____ Model _____

- ☐ Vehicle was sold in-state prior to January 1, ____ to: _____
Date sold _____ (Non-taxable sold or transferred out-of-state) City sold _____
- ☐ Vehicle sold out-of-state prior to January 1, ____ to: _____
Date sold _____ (Non-taxable sold or transferred out-of-state) City, State sold _____
- ☐ Vehicle was in junkyard prior to January 1, ____ at: _____
Date junked _____ (Non-taxable junked)
- ☐ Vehicle wrecked and settled with insurance company prior to January 1, ____.
Settlement date _____ (Non-taxable junked)

* I understand that if this vehicle/boat has been junked and the tag and title have not been returned to the county clerk's office and I do not have these items in my possession that I must contact the clerk.

- ☐ Vehicle repossessed by lien holder prior to January 1, ____.
Date repossessed _____ Lien holder _____ (Non-taxable current year)
- ☐ Non-resident of Kentucky on January 1, ____ (Copy of proof of non-residence required.)
Date moved _____ Date return _____ (Non-taxable current year)
- ☐ Non-resident military personnel (Copy of military residential affidavit or wage/earning statement showing another state as residency required.) (Non-taxable current year)
- ☐ Apportioned Plate (Non-taxable current year)
☐ Truck ☐ Reg. Code 21 or 33 ☐ Plate # 979 _____
☐ Trailer (Copy of proof provided) ☐ IFTA License ☐ Login Sheet or Book ☐ Cab Card
☐ Lease Agreement
- ☐ High mileage, according to guide, on January 1, ____ Mileage as of January 1: _____
- ☐ Damaged (physically or mechanically) prior to January 1, ____ (Description attached.)
- ☐ Farm Trailer (copy of proof provided showing depreciation for trailer)
☐ IRS Sch F & Form 4562 (depreciation schedule) ☐ Corporate return IRS Form 4562 (depreciation schedule)
- ☐ Other _____
- ☐ Vehicle Assessment NOT Updated: **Reason _____
Signature _____

***In accordance with KRS 131.110 the assessment shall be due and payable if not protested in writing to the Department within sixty (60) days from the date of the notice and provide documentation setting for the grounds upon which the protest is made.*

**AFFIDAVIT FOR CORRECTION/EXONERATION OF
FLEET OF TRAILERS PROPERTY TAX**

Owner _____ Telephone No. (____) _____

Address _____ State _____ Zip Code _____

☐ Apportioned Plate (Code N)

☐ Trailers (fleet of trailers used in interstate commerce)

☐ IFTA license

I, _____, Hereby swear (affirm) under penalty of perjury that the information above is true
and correct. I further request that the property taxes on the above listed vehicle be corrected/exonerated for the assessment

date(s) of January 1, _____

Signature _____ Date _____

Witness _____ County _____ Date _____

It is now ordered, under the authority of Kentucky Revised Statutes 133.110 and 133.130, that said error shall be corrected in
accordance with Department of Revenue policy based on information listed above.

Signature of Authorized Agent

PVA County

Date

☐ The authorized signature authorizes the clerk to reverse the ad valorem tax (if paid) from the system. The PVA shall correct
the tax segment and inform the clerk of the next step.

**Signatures may be inserted by:(1) a live signature on a printed form, or (2) a typed name preceded with a /s/ to identify it as a signature (i.e. /s/ John Doe).*

[illegible]