# Commercial Assessment Conference by "Owner"

+

Click on the Start button when you are ready to start your Conference.

		Colleen Younge Property Valua Administrator	er tion	A A		
Online Conference	Home	Check Conference Status	Tutorial 👻	Form -	Help	
Jefferson PVA Online Conference Start Your Online Conference by clicking on the blue button:						
Do you need help filing you Check out our screenshots to walk you through Learn more »		Need Help Filing a Co	nference? Check our He file your Conference app		ently Asked	
Disability Statement     Privacy Policy     Subscription Terms of Serv     Communication Policy	ice	The deadline to complete a Conferent No Conference can be accepted after You will receive your Conference Res For additional support, please call 502	the deadline. ult by mail and email (if p			

Enter your 12 digit Parcel ID number or Property Address.

Enter an Address or Parcel ID (No Dashes) Then Press Verify

(Use the dropdown to select either Address or Parcel ID entry)

Address -	Type Address Here		Verify 🕑	
		- )		

After entering your address or Parcel ID, choose your property by clicking once on the line below containing the correct address.

Address -	815 W MARKET	
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815 W MARKET ST Ste 1B
815 W MARKET ST Ste 1C
815 W MARKET ST Ste 2
815 W MARKET ST Ste 3
815 W MARKET ST Ste 4
815 W MARKET ST Ste 5

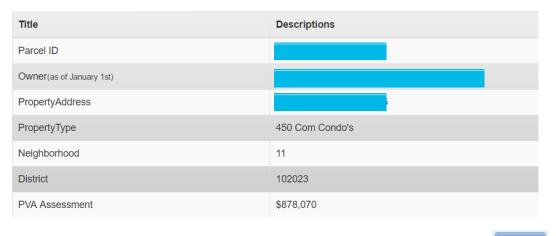
### Information Verification:

If the Ownership information, Property Address and Parcel ID described is the property you plan to submit an online Conference, click "Next".

If this is not your property, please re-enter correct property address and press "Verify".

# Is This The Property You Would Like To File?

\* If not, please re-enter correct property address and press Verify or press Next to continue...



Next 🔈

<u>Before you continue, please read both</u> the "Commercial Property Assessment" and the "Conference Process":

From this screen you will be able to download and complete the PVA Property Comparison Worksheet and the income-expense form. Please save a copy of each form to your computer before you begin your Assessment Conference. During the Conference, you will be able to upload the worksheets. When ready, click the "I accept" button.

### **Constitutional and Statutory Provisions**

The Kentucky Constitution, Amendments 169 through 182, establishes the Commonwealth's taxing and assessment powers. The Kentucky General Assembly in Kentucky Revised Statutes, sections 132, 133, and 134 established the rules and procedures governing property tax administration, including the appeal process.

# **Commercial Property Assessment**

The Property Valuation Administrator's Office (PVA) is responsible for assessing approximately 23,000 commercial properties annually at fair market value.

The assessment date for real property is January 1st. The PVA estimates the fair market value by using reliable valuation methods, guidelines and resources. Three methods are considered when assessing commercial property; the market (or sales) approach, the cost approach and/or the income approach. The best method is applied with the help of a computer assisted mass appraisal (CAMA) system. To support fair market values, various data sources are reviewed and current market data is captured by collecting and analyzing valid sales (fair arms-length transactions), rental rates, expense rates, capitalization rates and construction costs, etc. When the PVA accepts a transfer as a valid sale, the sale price represents the property assessment as of January 1 following the year of sale. Current property characteristics are verified through field inspections and other reliable sources. Annual reviews are conducted in accordance with Kentucky Department of Revenue guidelines. Many factors can influence a change in property assessment from the prior year such as a change in property characteristics, a change in property use, a recent sale, or current market conditions, etc.

### Conference Process

By law (KRS 133.120), property owners (or their authorized representatives) have the right to appeal their assessment each year during the annual open inspection period by beginning a Conference with PVA. A person representing a property owner before the PVA must present written authorization from the property owner which sets forth his or her professional capacity and must disclose to the PVA any personal or private interests he or she may have in the matter, including any contingency fee arrangements. Attorneys are not required to disclose the terms and conditions of any contingency fee arrangement. An authorized representative must be qualified as required by the Kentucky Department of Revenue and <u>submit evidence of such qualification to the PVA Office at the time of the Online Conference</u>. A list of qualifications approved by the department can be found here.

After submitting a PVA Conference, any taxpayer who disagrees with the resulting PVA assessment may appeal that assessment to the Local Board of Assessment Appeals. The taxpayer shall appeal his or her assessment by filing in person or sending a letter or other written petition to the **COUNTY CLERK** stating the reasons for appeal, identifying the property for which the appeal is filed, and stating the taxpayer's opinion of the fair cash value of the property. The appeal shall be filed no later than one (1) workday following the conclusion of the inspection period provided for in KRS 133.045.

#### YOUR ONLINE CONFERENCE MUST INCLUDE DOCUMENTATION THAT SUPPORTS YOUR OPINION OF VALUE

#### Examples of supporting documentation are:

- A full appraisal of your property.
- Interior/exterior photos of your property.
- Your homeowner's or commercial property owner's insurance policy.
  Your listing contract if your property is currently for sale.
- Your listing contract if your estimates of repairs.
- Original construction costs or costs of additions or improvements to your property.
- Documentation of recent comparable sales (not assessments) that are similar to your property in size, condition, location and other characteristics (sales should be within the last 2 years of the current assessment date) Download Sales Comparison Form.
- · Documentation of land characteristics that support floodplain, environmental contamination, deed restrictions, easements, etc
- · Lease contracts for rental properties
- Income and expense statements for the last 3 complete calendar years. If your Conference is based on using income-expense information, the provided income-expense forms MUST be completed
  and uploaded for a valid Conference. Click here to download the income-expense form. A tutorial on how to complete the form can be found here.

SUPPORTING DOCUMENTATION SHOULD BE PREPARED PRIOR TO STARTING AND UPLOADED AT THE APPROPRIATE PAGE WHEN SUBMITTING YOUR CONFERENCE. Document types which may be uploaded are PDF, image files (preferably JPG), Microsoft Word documents, and Microsoft Excel documents. You may choose to mail your supporting documentation to our office within one business day following submission of your Online Conference.

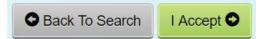
I have read and understand the information provided by the Jefferson County Property Valuation Administrator.

#### How to find recent comparable property sales

The PVA Neighborhood Sales Search Service is available on our website throughout the year in our Customer Service Center located downtown at 815 W. Market Street, Suite 400, durning our weekday office hours of 8:000 AM to 4:00 PM and at any branch of the Louisville Free Public Library, Go to: http://www.lfpl.org or call the Main Library ar 502-574-1611 for branch hours and locations.

Just before and during the 2019 Open Inspection Period ( 4/26/2019 12:00 PM EDT through 5/20/2019 4:00 PM EDT), our Sales Search Service is open to the public on our website at <a href="http://jeffersonpva.ky.gov">http://jeffersonpva.ky.gov</a>. For our Sales Search Tutorial to to: <u>Sales Search Tutorial</u>. Documentation of recent comparable property sales may also be obtained from other sources such as local real estate agents, real estate appraisers, mortgage brokers and newspapers.

#### When ready, click the "I accept" button.



This is what the Commercial Sales Comparison Worksheet looks like.

Fill out the information below with three comparable sales, including property address, sale date and sale price.

Save the Sale Comparison Worksheet when finished. During the Conference, you will be able to upload the worksheet.

Sales Comparison Worksheet					
Property Type:	Property Type: Commercial				
	Use this form if the conference is based on comparable sales. Find sales of properties that are as similar to your property as possible. Common characteristics to consider are:				
• Property Type or Use • Total Square Feet or Units • Year Built					
Condition     Construction Quality					
**Recent sales should be what is known in re willing seller and a willing buyer after being a			length transaction" is a property	y sold at fair cash value between a	
	Your Property	Sale #1	Sale #2	Sale #3	
Commercial Property Type					
Property Address					
Parcel ID					
Sale Price					
Sale Date					
Unit of Comparison (SF, Units, Rooms, etc)					
Sale Price + Unit of Comparison					

Read the Property Assessment Conference Process. When ready, click the "I accept" button.



#### When ready, click the "I accept" button.



#### Who is the Conference being held with?

If you are the representing the Owner as Authorized Power of Attorney, click the Authorized Power of Attorney icon.



#### Owner Information:

• Confirm Ownership Name and Mailing Address.

You have the option to change the current Mailing Address <u>permanently</u> or <u>just for the result</u>. You have the opportunity to "reset to Original Mailing Address" to their original Mailing Address.

Owner Information	
Current Owner	Change Mailing Address
Mailing Address	
City	LOUISVILLE
State	KY
Zip	
Daytime Phone *	( 502 ) 222 - 2222 Ext
Email	myemailaddress@gmail.com
* Denotes required field.	
	Next 👁

Enter your daytime phone number and your email address (email address is not required). Enter all information. Please indicate if this is a permanent mailing address change by placing a check mark next to "permanent".

Address *	111 My Street	Address *	111 My Street	
Zip Code *	40204	Zip Code *	40204	
City*	LOUISVILLE	City*	LOUISVILLE	
State *	Kentucky	State *	Kentucky •	
Address Change	] Permanent	Address Change	Permanent	
Daytime Phone *	502 ) 222 - 2222 Ext	Daytime Phone *	(502)222 - 2222 Ext	
Email	myemailaddress@gmail.com	Email	myemailaddress@gmail.com	

Click on the "Next" button.

This Message will pop up and ask "Is the Phone number and/or Email you entered correct? If you agree, click "OK. To change – click "Cancel".

Message			
Is the Phone number you enter (502) 222-2222	red correct?		
Is your Email Address correct? myemailaddress@gmail.com			
To agree click "OK"	To change click- "Cancel"		
		Cancel	ОК

### **Property Information:**

Please enter information to describe the type of business use for this property.

Business Use	
Business Use	
Note: If you have a large comment we suggest you use a word processor and upload its file on the Supporting Documents page.	
Describe the Type of Business Use Here	
● Back	

When finished – click the "Next" button.

#### **Supporting Information:**

Enter your "Opinion of Value" for the property being Conferenced.

Write a statement e	vnlaining wh	v vou helieve	the assessment	should be changed
while a statement e	vhiairiirig wri	y you believe	the assessment	should be changed.

Supporting Information		
Owner Opinion of V	Value	
Assessment Value:	\$ 240,920	
* Opinion of Value:	<b>\$</b> ie.36,400	
Supporting Comme	ents	
	eristic differences or comments that support your opinion of the value of your property in the box below. Alternatively, ts during the next step of this process.	rou may upload a typed
* Denotes required field.		
• Back		Next 📀

<u>When done click the "Next" button</u>. A message box showing your opinion of value will appear. Click OK to accept – or cancel to make changes.

Message		
Is the Opinion of Value you ent <b>\$850,000</b>	ered correct?	
To agree click - "OK"	To change click - "Cancel"	
		Cancel

#### **Supporting Documents:**

Here you have the option to choose "<u>Upload</u>" and/or "<u>Mail-In/Walk-In</u>" documents supporting your assessment Conference. You must choose Yes or No on each item

Items to upload may be: Appraisal, Income, Sales, Pictures or Other (Listing Contract, Property Insurance Policy, and anything else that will support your opinion of value including the comparison worksheet).

NOTE: this is where you upload your Sales Comparison Worksheet and your Income-Expense Form.

Supporting Document(s)
Please provide us with supporting documentation reguarding your property (i.e. photos, insurance policies, appraisals) If you are using recent sales transactions to support your opinion, please download and complete this form: ③ Download Sales Comparison Worksheet
To download a blank Income-Expense form click this link: ODownload Incomes and Expense Worksheet
★ Do you want to Mail-in / Walk-in Document(s)? Yes No
★ Do you want to Upload Supporting Document(s)? Yes No
● Back Next ●

### If you have documentation that you have not or cannot upload, Click on Yes on Mail-In/Walk-In Documents.

Supporting Document(s) ID: 158300580000
Please provide us with supporting documentation reguarding your property (i.e. photos, insurance policies, appraisals) If you are using recent sales transactions to support your opinion, please download and complete this form: ③ Download Sales Comparison Worksheet
★ Do you want to Mail-in / Walk-in Document(s)? Yes No
Important Notice for Mail-in / Walk-in
To ensure that your documentation is considered with your Online PVA Conference, please mail or hand deliver them immediately upon filing your online conference.
PVA POLICY REQUIRES ALL THOSE COMPLETING THE ONLINE CONFERENCE TO MAIL OR HAND DELIVER DOCUMENTATION TO THE PVA OFFICE WITHIN 24 HOURS OF COMPLETING THE ONLINE CONFERENCE. THE LEGAL DEADLINE FOR RECEIPT OF ALL DOCUMENTATION IS 5/20/2019 AT 4:00 PM EDT.
Send All Document(s) to the Address Below:
Jefferson County PVA Office Attn: Conference Supporting Documentation Glassworks Building 815 W Market Street, Suite 400 Louisville KY, 40202-2654
★ Do you want to Upload Supporting Document(s)? Yes No
● Back

★ Do you want to Uplo	ad Supporting Document(s)? Yes No		
INSTRUCTIONS 1. Choose your Document Typ	be from the drop down menu bwse to your file(s) If multiple files are selected the		
Upload Document(	s)		
<ol> <li>Select Your Docume Select a File Upload Type ▼</li> <li>Select Your File(s) a Select File(s):</li> </ol>		tiple files they should be the same document ❶ Upload	type.)
My Uploaded Suppo	orting Document(s)	1	
File Name	Documentation Type	Upload Date And Time	
IMG_1079.JPG	Pictures	3/27/17 11:23 AM	Delete
Seck			Next 오
	ument Type from the drop d	own menu	
	ile for browse to your file		
3 Click on Upload F	ile.		
Repeat these steps	<u>s</u> until you have uploaded all	files	

<u>Click Yes if you have additional documentation that you need to MAIL-IN / WALK-IN.</u> <u>Mail-In/Walk-In Policy Guidelines:</u>

- In order to **finalize** your Online Conference, please **immediately** mail or hand-deliver your supporting documentation to the PVA Office.
- All supporting documentation mailed or hand-delivered must be received by the PVA office by the legal deadline of May 20, 2019 by the close of business at 4:00 PM EDT

When Finished – click "Next"

If you have not chosen Yes or No on each of the options and <u>click Next</u> – you will see this screen.

Supporting Document(s)	
To download a blank Sales Comparison Worksheet click this link: <b>O</b> Download Sales Comparison Worksheet	
★ Do you want to Mail-in / Walk-in Document(s)? Yes No Required!	
★ Do you want to Upload Supporting Document(s)? Yes No Required!	
Back	Next 🔿

Click on the appropriate Yes/No and follow steps listed above.

If you choose No on each – the following message will appear.

Message	
	that you uploaded in the "Supporting Document(s)" be removed. To change click - "Cancel"
	Cancel OK

Click OK or Cancel

### Conference Review:

You have the option to edit any portion of the Conference at this time. If the information is correct, type your name in the "**Signature**" area and click on "**Submit**".

Conference Review		
Property Information		
OWNET (as of January 1st):	Class: 450	
Property Address:	Neighborhood: 11	
PVA Assessment: \$878,070	<b>District:</b> 102023	
Parcel ID:		
Owner Information	© Ed	
Owner Information		ait
Owner Name	Mailing Address	
	111 My Street	
	LOUISVILLE, KY 40204	
Email myemailaddress@gmail.com	Phone (502) 222-2222	
Business Use	© Ed	dit
Business Use: Describe the Type of Business Use		
Business Use: Describe the Type of Business Use	e Here	
Currenting Information		**
Supporting Information	G Ed	m
Owner's Opinion Value: \$240,000		
Supporting Comments:		
Supporting Document(s)	C Ed	lit
★ You indicated in your Online Conference that you are plann	ning to Mail-in / Walk-in documentations.	
Important Notice for Mail-in / Walk-in		
To ensure that your documentation is considered with your Online PVA upon filing your online conference.	Conference, please mail or hand deliver them immediately	
PVA POLICY REQUIRES ALL THOSE COMPLETING THE ONLINE CONF THE PVA OFFICE WITHIN 24 HOURS OF COMPLETING THE ONLINE CO DOCUMENTATION IS 5/20/2019 AT 4:00 PM EDT.		
Send All Document(s) to the Address Below:		
Jefferson County PVA Office		
Attn: Conference Supporting Documentation Glassworks Building		
815 W Market Street, Suite 400		
Louisville KY, 40202-2654		

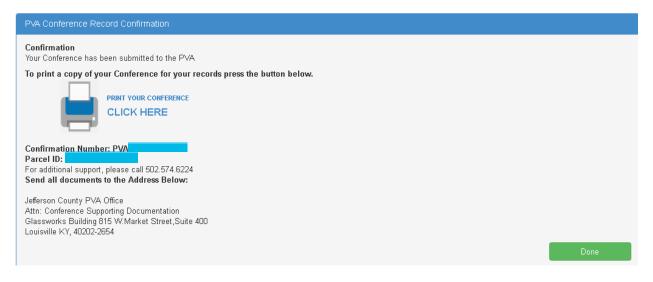
ile Name	Documentation Type	Upload Date And Time	
/IG_1079.JPG	Pictures		
Signature			
My Name declare that any infor	nation I have provided is true to the hest of my knowl	ledge. My electronic signature is considered legally binding.	
	nation mave provided is the to the best of my known	leage. Wy electronic signature is considered legally binding.	
Signature* My N	ame		

Your Conference is now complete.

It is recommended you "print a copy" of your Conference.

The Confirmation Number will be needed to check the status of your Conference.

If you encounter any problems and require additional support, please call (502) 574-6224 during regular business hours.



Please keep a copy of the Commercial Conference form for your records. After printing – please <u>click on Done</u>.

### Your Conference Record

1 4 60 M	Jefferson County PVA Property Valuation Adr 502) 574-6224	ninistrator		Commercial Conference
Confirmation Nu	mber: PVA			
Current Owner	:	Date & Time	-	
Mailing Address	: 111 My Street	Parcel ID	1.00	
(Permanent)	LOUISVILLE, KY 40204	Property Address	4	
	: (502) 222-2222	Property Type	: 450 Com Condo's	
Email	: myemailaddress@gmail.com			
Owner Opinion of val	ue \$850,000			
PVA Assessment Business Use: Describ	\$878,070 e the Type of Business Use Here			
Business Use: Describ Comment:		ar Opinion of Value		
Business Use: Describ Comment:	e the Type of Business Use Here ould like to tell the PVA to support you	ar Opinion of Value		
Business Use: Describ Comment: Enter information you w	e the Type of Business Use Here ould like to tell the PVA to support you Yes	ar Opinion of Value		
Business Use: Describ Comment: Enter information you w Document Uploaded:	e the Type of Business Use Here ould like to tell the PVA to support you Yes	ar Opinion of Value		

Once your Conference is filed with the Jefferson County PVA's Office, you can Check the Status of your Conference. Click on Check Conference Status, and enter your PVA Confirmation Number. You can also access the Check Conference Status by visiting our website at <u>https://jeffersonpva.ky.gov/</u> -PVA Online Conference

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Online Conference	Home	Check Conference Status	Tutorial 🕶	Form <del>•</del>	Help	
Enter your confirmation nu Check Conference Status	umber and	d click submit. It is not nece	ssary to enter	the letters	PVA.	
Confirmation ID*	PVA 25	i8716451  (Numer	ric only)			
		$\triangleright$				
					5	Submit

#### Possible Statuses

First phase of the Conference – Acceptance of the Conference.

Conference Status			
Confirmation Number	Acceptance	In Review	Decision
PVA	On you filed an Onlin	e Conference for your property located at :	Parcel ID
	The Conference has been accepted and is \	Vaiting to be Review.	

#### Second phase of the Conference – being Reviewed

Conference Status			
Confirmation Number	Acceptance	In Review	Decision
PVA	On you filed an Onlin	ne Conference for your property located at	: Parcel ID:

Third phase of the Conference – a decision has been made and an email (if provided) has been sent and a printed copy will be sent through the mail.

Conference Status			
Confirmation Number	Acceptance	In Review	Decision
PVA	On you filed an Onlin	e Conference for your property located at :	Parcel ID:
	Click on the button below to download yo Download Result	bur Conference Result:	