



Andy Beshear
Governor

Holly McCoy- Johnson
Secretary


FINANCE AND ADMINISTRATION CABINET
DEPARTMENT OF REVENUE
OFFICE OF PROPERTY VALUATION
PO BOX 1202
FRANKFORT, KENTUCKY 40602-1202
Phone (502) 564-8338
Fax (502) 564-8368
www.revenue.ky.gov

Tom Miller
Commissioner

Thomas S. Crawford
Executive Director

MEMORANDUM

TO: All Sheriffs
All County Clerks
All County Attorneys

FROM: Thomas S. Crawford, Executive Director 
Office of Property Valuation

DATE: April 6, 2020

SUBJECT: Extension of the 2020 Property Tax Calendar

Due to the COVID – 19 State of Emergency, Governor Beshear has issued a number of Executive Orders that impact the operations of government offices at both the State and Local levels. In response to these Orders, the Secretary of the Finance Cabinet has decided it is necessary to delay the 2020 property tax calendar by 60 days.

First, this decision has no impact on the previous order to delay the transfer of the 2019 property tax bills from the sheriff to the county clerk. At this time, the transfer of those bills continues to be scheduled as of the close of business on May 15, 2020. If there is any change to this date, you will be notified in a separate memorandum.

The greatest impact this decision will have on your offices is a delay in the property tax roll inspection period, which, in turn, will cause a delay in conducting local board of assessment appeal hearings. The tax roll inspection period is now scheduled to run from July 6 – 20. This means that local board hearings will start in August. Some property valuation administrators may start the inspection period at the regular time in May; however, if they do that, they have been informed the inspection period must be held open until July 20th.

Every effort will be made to get the county property tax roll certification process started in late July or early August. This means local tax rates could be set in time for the 2020 property tax bills to continue to be mailed out by October 1 in many counties. Several counties traditionally wait until November 1 to start their property tax collections; therefore, those counties would have a very good chance of getting their tax bills out in a timely manner. Undoubtedly, there will be a delay in getting bills out in some counties. I will try to identify those counties as early in the process as is possible so that the affected taxing districts can be notified and preparations can be made for a delay in property tax receipts.

No one knows what the coming weeks will bring, so keep in mind that this extension of the 2020 property tax calendar may just be the first adjustment made for this assessment year. I will work closely with your associations if it becomes necessary to devise a new plan.

As always, please do not hesitate to contact me via email at Tom.crawford@ky.gov or call me at 502-564-7179 with questions, concerns or suggestions you may have.