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**Holly McCoy- Johnson**  
Secretary


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**Tom Miller**  
Commissioner

**Thomas S. Crawford**  
Executive Director

## MEMORANDUM

TO: All Property Valuation Administrators

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

DATE: April 3, 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. There is also a great deal of uncertainty concerning how this State of Emergency is affecting property values and how PVA offices should proceed.

Commissioner Miller, and I have had several conversations with Finance and Administration Cabinet Secretary Johnson about the various upcoming deadlines imposed by the property tax calendar. In response, Secretary Johnson has decided to issue an Order that will delay the property tax calendar due dates by 60 days.

Here are the revised dates under the delayed calendar:

First recaps due by June 1;  
Tax roll inspection period will run from July 6 – 20;  
Tangible property tax returns due July 15;  
Final recaps due July 28;  
Certifications begin August 3;  
Tax rates set from mid-October to mid-November;  
2020 tax bill collections begin in November and December.

The time between the due date for the first recap and start of the inspection period mirrors the normal tax calendar and we are hopeful this will allow for in person conferences to be held – at least by appointment. However, it will be acceptable to conduct your conferences by telephone, email or through any other electronic method your office can offer. If the current emergency improves more quickly than currently anticipated, then an acceleration of when the tax roll inspection period can be held will certainly be considered.

As of the close of business on April 2<sup>nd</sup>, thirty-eight first recaps had been submitted and approved. If those counties and any others who are approved in April can conduct taxpayer conferences remotely, then they can start the process beginning at the normal time in May; however, the inspection period will have to run through July 20<sup>th</sup>. This decision will be left up to each individual PVA.

Assessment notices now do not have to be mailed out until the latter part of June. I am working with some PVAs on suggested language to include in your notices that acknowledges the current situation. Since PVAs who are already approved may want to start the inspection period process early, I plan to have this language ready for you by the middle of next week.

For PVAs needing more time to complete their reassessment work for 2020, you can continue to request an extension of up to four months from the revised due date for the first recap. This means an extension through October 5<sup>th</sup> will be granted automatically upon request. In counties where additional time is needed, we will work to compress the remaining tax calendar timeframes so that your certification can be issued as soon as possible in an effort to minimize the delay in getting tax bills mailed out.

Tangible property tax returns are currently being received by our Office and they are being forwarded to the appropriate PVA offices on a regular basis. This process will continue in an effort to help alleviate the number of returns that will need to be entered in July. This will also help to expedite the certification of each county's property tax roll when that process begins in August.

Lastly, keep in mind that this extension of the property tax calendar may just be the first adjustment made for the 2020 assessment year. No one knows what the coming weeks will bring, but please be assured that Commissioner Miller and I will work closely with the PVA leadership to devise new plans if that becomes necessary.

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