

**INSPECTION PERIOD
FOR THE PROPERTY TAX ASSESSMENT ROLL**

The HENDERSON County real property tax roll will be opened for inspection from May 1 through May 15, 2023. Under the supervision of the property valuation administrator (PVA) or one of the deputies, any person may inspect the tax roll.

This is the January 1, 2023, assessment on which state, county, and school taxes for 2023 will be due about September 15, 2023.

The tax roll is in the office of the property valuation administrator in the county courthouse and may be inspected between the hours 8:00 AM and 4:00 PM.

Any taxpayer desiring to appeal an assessment on real property made by the PVA must first request a conference with the PVA or a designated deputy. The conference may be held prior to or during the inspection period. Written documentation supporting your opinion of value will continue to be required. However, you will be instructed on the best method to submit your documentation after contacting our office regarding your request to have a conference. More specific instructions regarding how conferences will be held this year are available online at www.HendersonCoPVA.com and will be posted at the entrance to the PVA's office, located at: 20 N. Main Street Henderson, KY 42420.

Any taxpayer still aggrieved by an assessment on real property, after the conference with the PVA or designated deputy, may appeal to the county board of assessment appeals.

The appeal must be filed with the county clerk's office no later than one work day following the conclusion of the inspection period. Please contact the county clerk's office to receive instructions on the method the office is using to accept appeals this year and to obtain a form that can be used to file your appeal.

Any taxpayer failing to appeal to the county board of assessment appeals, or failing to appear before the board, either in person or by designated representative, will not be eligible to appeal directly to the Kentucky Board of Tax Appeals.

Appeals of personal property assessments shall **not** be made to the county board of assessment appeals. Personal property taxpayers shall be served notice under the provisions of KRS 132.450(4) and shall have the protest and appeal rights granted under the provisions of KRS 131.110.

The following steps should be taken when a taxpayer does not agree with the assessed value of personal property as determined by the property valuation administrator.

- (1) He must list under protest (for certification) what he believes to be the fair cash value of his property.
- (2) He must file a written protest directly with the Department of Revenue, Office of Property Valuation within 30 days from the date of the notice of assessment.
- (3) This protest must be in accordance with KRS 131.110.
- (4) The final decision of the Department of Revenue may be appealed to the Kentucky Board of Tax Appeals.



Property Valuation Administrator

HENDERSON

County