

Commonwealth of Kentucky  
 DEPARTMENT OF REVENUE  
 Office of Property Valuation  
 Local Valuation Branch  
 501 High Street, Station 30  
 Frankfort, KY 40620

**PROPERTY VALUATION ADMINISTRATOR'S  
 RECAPITULATION OF REAL PROPERTY TAX ROLL**



2024 Taxable Assessment

FAYETTE COUNTY

All District Totals


COLUMNS FROM TAX ROLLS	Total Taxable Value
Residential-Lots-Land and Improvements	\$ 25,673,997,900
Farm - Land and Other Improvements (Use Value)	\$ 1,043,962,000
Commercial, Industrial, Telecommunication and Leasehold Interests (Full Local Rates)	\$ 11,505,372,700
<b>Total Real Estate (Full Local Rates)</b>	<b>\$ 38,223,332,600</b>
<b>Total Telecommunication Assessment</b> Included in the Above Total	<b>\$ 15,034,600</b>

I-RECORD OF HOMESTEAD EXEMPTIONS AND DEFERRED ASSESSMENTS		2024 Total Exemptions under Homestead Act		2024 Amount Deferred under Agricultural Land Use Act
Residential Lots (65 years and older)	Disability			
\$ 1,053,288,100	\$ 41,630,200	\$ 1,094,918,300	\$ 1,528,454,900	
Farm (65 years and older)	Disability			
\$ 15,774,200	\$ 324,800	\$ 16,099,000		
1 (65 years and older)	Disability			
\$ 1,716,800	\$ 92,800	\$ 1,809,600		

II-RECORD OF ADDITIONS AND DELETIONS Class of Real Estate (Revenue Form 62A323)	"Additions to" 2024 Assessment (Taxable)	"Deletions from" 2023 Assessment (Taxable)	"Additions to" 2024 Assessment (Fair Cash Value)	"Deletions from" 2023 Assessment (Fair Cash Value)
Residential--Lots.....	\$ 155,728,600	\$ 5,265,600	\$ 155,728,600	\$ 5,265,600
Farm.....	\$ 3,225,900	\$ 1,230,700	\$ 16,333,200	\$ 6,298,800
Commercial, Industrial and Telecommunication.....	\$ 53,115,800	\$ 127,712,600	\$ 53,115,800	\$ 127,712,600
<b>Total .....</b>	<b>\$ 212,070,300</b>	<b>\$ 134,208,900</b>	<b>\$ 225,177,600</b>	<b>\$ 139,277,000</b>

**III - VERIFICATION**

I, David O'Neill, duly elected and qualified property valuation administrator of Fayette County, hereby certify that I have made an assessment of the taxable property in Fayette County for 2023 according to revenue laws. I further certify that, to the best of my knowledge, all information listed on the tax roll and the above summary is a true, complete and correct recapitulation of said assessment. This 1st day of April, 2024.

(Signed)   
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 Property Valuation Administrator

**IV- INSTRUCTIONS**

Each property valuation administrator must file a Recapitulation of Real Property Tax Roll with the Office of Property Valuation not later than the first Monday in April each year. Execute the above certification regarding the completeness of the assessment and the accuracy of the recapitulation.