

**PROPERTY VALUATION ADMINISTRATOR'S
 SUMMARY OF REAL PROPERTY TAX ROLL CHANGES
 (Since Recapitulation)**



2025 Taxable Assessment

FAYETTE COUNTY

Totals for County

Columns from Tax Rolls	PVA's Recapitulation Totals Col. 1	Increases by PVA Col. 2	Decreases by PVA Col. 3	Decreases from Protests Col. 4	Total Assessment Col.5
Residential—Lots Land and Improvements	\$ 26,796,926,500	\$ 5,538,600	\$ 51,088,000	\$ 2,398,100	\$ 26,748,979,000
Farm—Land and Other Improvements (Use Value)	\$ 1,061,323,100	\$ 2,796,800	\$ 2,461,900		\$ 1,061,658,000
Commercial, Industrial, Telecommunication and Leasehold Interests (Full Local Rates)	\$ 12,290,336,300	\$ 28,719,000	\$ 62,776,600	\$ 326,265,000	\$ 11,930,013,700
Value of Timber Rights					
Total Real Estate (Full Local Rates)	\$ 40,148,585,900	\$ 37,054,400	\$ 116,326,500	\$ 328,663,100	\$ 39,740,650,700
Total Telecommunication Assessment Included in the Above Total	\$ 14,984,600				\$ 14,984,600
Total Real Estate (Leasehold Interest) (1 1/2¢ State Rate Only)					
Number of Parcels by Class	Residential: 102,406	Farm: 1,979	Commercial: 7,847	Total Parcels: 112,232	115,017

I, **David O'Neill**, duly elected and qualified property valuation administrator of **Fayette County**, hereby certify that I have completed the assessment of taxable property in Fayette County for 2025 taxes in accordance with revenue laws. I further certify that, to the best of my knowledge, all information is listed on the tax roll including all adjustments resulting from protest of assessments or directed by the Office of Property Valuation and all new assessments and corrections made by me since submitting my recapitulation of tax roll. I further certify that the above is a true summary of said tax roll.

This 31st day of May, 2025

(Signed) _____

(Continued on Reverse)

Mail to:
 Office of Property Valuation
 Division of Local Valuation
 501 High St., Station 30

David O'Neill, Property Valuation Administrator

RECORD OF HOMESTEAD EXEMPTIONS AND DEFERRED ASSESSMENT (District Totals)

Class of Property	65 Years and Older	Disability	2025 Total Exemption under Homestead Act	2025 Amount Deferred under Agricultural Land Use Act
Residential	\$ 1,147,568,500	\$ 46,048,000	\$ 1,193,616,500	\$ 1,559,389,900
Farm	\$ 17,023,400	\$ 343,700	\$ 17,367,100	Fair Cash Value of Farm Residences
Commercial	\$ 1,718,500	\$ 98,200	\$ 1,816,700	\$ 528,111,190
Number of Taxpayers with Homestead Exemption		23,831	Number with Disability Exemption	
			955	
RECORD OF ADDITIONS AND DELETIONS				
Class of Real Estate (Revenue Form 62A323)	Additions to Assessment (Taxable)	Deletion from Assessment (Taxable)	Addition to Assessment (Fair Cash Value)	Deletions from Assessment (Fair Cash Value)
Residential—Lots	\$ 224,609,300	\$ 85,194,900	\$ 226,485,900	\$ 85,751,400
Farm	\$ 19,231,600	\$ 16,140,400	\$ 34,652,300	\$ 45,523,800
Commercial, Industrial and Telecommunication	\$ 290,196,500	\$ 261,245,800	\$ 290,196,500	\$ 262,656,300
Total	\$ 534,037,400	\$ 362,581,100	\$ 551,334,700	\$ 393,931,500
Net Exonerations from 2024 Assessments (Indicate + or -)			No. Acres Fire Protection	
Real Property	\$ 166,874,700		Watershed Acreage	
Tangible Property	\$ (12,549,188)		Assessed Value of watershed Acreage	
			No. Acres Farmland	

**PROPERTY VALUATION ADMINISTRATOR'S
SUMMARY OF REAL PROPERTY TAX ROLL CHANGES
(Since Recapitulation)**



2025 Taxable Assessment

FAYETTE COUNTY

District # 1

Columns from Tax Rolls	PVA's Recapitulation Totals Col. 1	Increases by PVA Col. 2	Decreases by PVA Col. 3	Decreases from Protests Col. 4	Total Assessment Col.5
Residential—Lots Land and Improvements	\$ 19,246,154,300	\$ 4,918,700	\$ 30,263,300	\$ 1,921,300	\$ 19,218,888,400
Farm—Land and Other Improvements (Use Value)	\$ 3,029,800				\$ 3,029,800
Commercial, Industrial, Telecommunication and Leasehold Interests (Full Local Rates)	\$ 10,769,888,600	\$ 28,719,000	\$ 58,421,000	\$ 287,264,800	\$ 10,452,921,800
Value of Timber Rights					
Total Real Estate (Full Local Rates)	\$ 30,019,072,700	\$ 33,637,700	\$ 88,684,300	\$ 289,186,100	\$ 29,674,840,000
Total Telecommunication Assessment Included in the Above Total	\$ 9,760,700				\$ 9,760,700
Total Real Estate (Leasehold Interest) (1 1/2¢ State Rate Only)					
Number of Parcels by Class	Residential: 77,124	Farm: 10	Commercial: 6,810	Total Parcels: 83,944	Total Real Parcels: 86,126

I, **David O'Neill**, duly elected and qualified property valuation administrator of **Fayette County**, hereby certify that I have completed the assessment of taxable property in Fayette County for 2025 taxes in accordance with revenue laws. I further certify that, to the best of my knowledge, all information is listed on the tax roll including all adjustments resulting from protest of assessments or directed by the Office of Property Valuation and all new assessments and corrections made by me since submitting my recapitulation of tax roll. I further certify that the above is a true summary of said tax roll.

This 31st day of May, 2025

David O'Neill, Property Valuation Administrator

(Signed) 

RECORD OF HOMESTEAD EXEMPTIONS AND DEFERRED ASSESSMENT (District 1)

Class of Property	65 Years and Older	Disability	2025 Total Exemption under Homestead Act	2025 Amount Deferred under Agricultural Land Use Act
Residential—Lots	\$ 782,218,000	\$ 36,228,000	\$ 818,446,000	\$ 13,527,300
Farm				Fair Cash Value of Farm Residences
Commercial	\$ 1,473,000	\$ 49,100	\$ 1,522,100	\$ 2,344,340
Number of Taxpayers with Homestead Exemption		16,030	Number with Disability Exemption	
			747	
RECORD OF ADDITIONS AND DELETIONS				
Class of Real Estate (Revenue Form 62A323)	Additions to Assessment (Taxable)	Deletion from Assessment (Taxable)	Addition to Assessment (Fair Cash Value)	Deletions from Assessment (Fair Cash Value)
Residential—Lots	\$ 96,415,500	\$ 24,382,500	\$ 96,519,100	\$ 23,709,600
Farm		\$ 13,900		\$ 2,008,000
Commercial, Industrial and Telecommunication	\$ 210,200,800	\$ 223,860,100	\$ 210,200,800	\$ 223,860,100
Total	\$ 306,616,300	\$ 248,256,500	\$ 306,719,900	\$ 249,577,700
Net Exonerations from 2024 Assessments <i>(Indicate + or -)</i>			No. Acres Fire Protection	
Real Property	\$ 171,024,400		Watershed Acreage	
Tangible Property			Assessed Value of watershed Acreage	
			No. Acres Farmland	

District 2 Front
**PROPERTY VALUATION ADMINISTRATOR'S
 SUMMARY OF REAL PROPERTY TAX ROLL CHANGES
 (Since Recapitulation)**



2025 Taxable Assessment

FAYETTE COUNTY

District #2

Columns from Tax Rolls	PVA's Recapitulation Totals Col. 1	Increases by PVA Col. 2	Decreases by PVA Col. 3	Decreases from Protests Col. 4	Total Assessment Col.5
Residential—Lots Land and Improvements	\$ 1,620,468,200	\$ 320,800	\$ 7,800,900	-	\$ 1,612,988,100
Farm—Land and Other Improvements (Use Value)	\$ 1,057,049,200	\$ 1,296,800	\$ 1,430,300		\$ 1,056,915,700
Commercial, Industrial, Telecommunication and Leasehold Interests (Full Local Rates)	\$ 727,238,500		\$ 205,100	\$ 24,745,900	\$ 702,287,500
Value of Timber Rights					
Total Real Estate (Full Local Rates)	\$ 3,404,755,900	\$ 1,617,600	\$ 9,436,300	\$ 24,745,900	\$ 3,372,191,300
Total Telecommunication Assessment Included in the Above Total	\$ 3,472,500				\$ 3,472,500
Total Real Estate (Leasehold Interest) (1 1/2¢ State Rate Only)					
Number of Parcels by Class	Residential: 4,015	Farm: 1,962	Commercial: 391	Total Parcels: 6,368	Total Real Parcels: 6,652

I, **David O'Neill**, duly elected and qualified property valuation administrator of **Fayette County**, hereby certify that I have completed the assessment of taxable property in Fayette County for 2025 taxes in accordance with revenue laws. I further certify that, to the best of my knowledge, all information is listed on the tax roll including all adjustments resulting from protest of assessments or directed by the Office of Property Valuation and all new assessments and corrections made by me since submitting my recapitulation of tax roll. I further certify that the above is a true summary of said tax roll.

This 31st day of May, 2025

(Signed) _____

David O'Neill, Property Valuation Administrator

RECORD OF HOMESTEAD EXEMPTIONS AND DEFERRED ASSESSMENT (District 2)

Class of Property	65 Years and Older	Disability	2025 Total Exemption under Homestead Act	2025 Amount Deferred under Agricultural Land Use Act
Residential—Lots	\$ 56,539,400	\$ 1,080,200	\$ 57,619,600	\$ 1,543,161,200
Farm	\$ 17,023,400	\$ 343,700	\$ 17,367,100	Fair Cash Value of Farm Residences
Commercial	\$ 98,200	\$ -	\$ 98,200	\$ 524,589,120
Number of Taxpayers with Homestead Exemption		1,508	Number with Disability Exemption	
			29	
RECORD OF ADDITIONS AND DELETIONS				
Class of Real Estate (Revenue Form 62A323)	Additions to Assessment (Taxable)	Deletion from Assessment (Taxable)	Addition to Assessment (Fair Cash Value)	Deletions from Assessment (Fair Cash Value)
Residential—Lots	\$ 63,411,500	\$ 34,348,000	\$ 63,416,900	\$ 34,429,000
Farm	\$ 19,231,600	\$ 15,728,900	\$ 34,652,300	\$ 39,418,100
Commercial, Industrial and Telecommunication	\$ 51,931,000	\$ 27,274,200	\$ 51,931,000	\$ 28,684,700
Total	\$ 134,574,100	\$ 77,351,100	\$ 150,000,200	\$ 102,531,800
Net Exonerations from 2024 Assessments <i>(Indicate + or -)</i>			No. Acres Fire Protection	
Real Property	\$ 478,900		Watershed Acreage	
Tangible Property	\$ (12,549,188)		Assessed Value of watershed Acreage	
			No. Acres Farmland	

District 3 Front
**PROPERTY VALUATION ADMINISTRATOR'S
 SUMMARY OF REAL PROPERTY TAX ROLL CHANGES
 (Since Recapitulation)**



2025 Taxable Assessment


FAYETTE COUNTY

District # 3

Columns from Tax Rolls	PVA's Recapitulation Totals Col. 1	Increases by PVA Col. 2	Decreases by PVA Col. 3	Decreases from Protests Col. 4	Total Assessment Col.5
Residential—Lots Land and Improvements	\$ 1,720,795,500	\$ 187,300	\$ 2,940,700	\$ 73,500	\$ 1,717,968,600
Farm—Land and Other Improvements (Use Value)	\$ -				
Commercial, Industrial, Telecommunication and Leasehold Interests (Full Local Rates)	\$ 341,394,900		\$ 1,216,000	\$ 5,135,400	\$ 335,043,500
Value of Timber Rights					
Total Real Estate (Full Local Rates)	\$ 2,062,190,400	\$ 187,300	\$ 4,156,700	\$ 5,208,900	\$ 2,053,012,100
Total Telecommunication Assessment Included in the Above Total	\$ 68,000				\$ 68,000
Total Real Estate (Leasehold Interest) (1 1/2¢ State Rate Only)					
Number of Parcels by Class	Residential: 4,565	Farm: 0	Commercial: 202	Total Parcels: 4,767	Total Real Parcels: 4,802

I, **David O'Neill**, duly elected and qualified property valuation administrator of **Fayette County**, hereby certify that I have completed the assessment of taxable property in Fayette County for 2025 taxes in accordance with revenue laws. I further certify that, to the best of my knowledge, all information is listed on the tax roll including all adjustments resulting from protest of assessments or directed by the Office of Property Valuation and all new assessments and corrections made by me since submitting my recapitulation of tax roll. I further certify that the above is a true summary of said tax roll.

This 31st day of May, 2025

(Signed) 

David O'Neill, Property Valuation Administrator

RECORD OF HOMESTEAD EXEMPTIONS AND DEFERRED ASSESSMENT (District 3)

Class of Property	65 Years and Older	Disability	2025 Total Exemption under Homestead Act	2025 Amount Deferred under Agricultural Land Use Act
Residential—Lots	\$ 68,199,900	\$ 491,000	\$ 68,690,900	\$ -
Farm	\$ -	\$ -	\$ -	Fair Cash Value of Farm Residences
Commercial	\$ -	\$ 49,100	\$ 49,100	\$ -
Number of Taxpayers with Homestead Exemption		1,389	Number with Disability Exemption	
			11	
RECORD OF ADDITIONS AND DELETIONS				
Class of Real Estate (Revenue Form 62A323)	Additions to Assessment (Taxable)	Deletion from Assessment (Taxable)	Addition to Assessment (Fair Cash Value)	Deletions from Assessment (Fair Cash Value)
Residential—Lots	\$ 32,866,100	\$ 7,642,200	\$ 33,062,500	\$ 8,014,900
Farm				
Commercial, Industrial and Telecommunication	\$ 1,151,000	\$ 3,110,900	\$ 1,151,000	\$ 3,110,900
Total	\$ 34,017,100	\$ 10,753,100	\$ 34,213,500	\$ 11,125,800
Net Exonerations from 2024 Assessments (Indicate + or -)			No. Acres Fire Protection	
Real Property \$ (54,100)			Watershed Acreage	
Tangible Property			Assessed Value of watershed Acreage	
			No. Acres Farmland	

District 4 Front
**PROPERTY VALUATION ADMINISTRATOR'S
SUMMARY OF REAL PROPERTY TAX ROLL CHANGES
(Since Recapitulation)**



2025 Taxable Assessment

FAYETTE COUNTY

District # 4

Columns from Tax Rolls	PVA's Recapitulation Totals Col. 1	Increases by PVA Col. 2	Decreases by PVA Col. 3	Decreases from Protests Col. 4	Total Assessment Col.5
Residential—Lots Land and Improvements	\$ 1,546,615,500		\$ 4,395,200	\$ 78,900	\$ 1,542,141,400
Farm—Land and Other Improvements (Use Value)	\$ 781,300	\$ 1,500,000	\$ 1,031,600		\$ 1,249,700
Commercial, Industrial, Telecommunication and Leasehold Interests (Full Local Rates)	\$ 171,787,000		\$ 345,100	\$ 3,696,500	\$ 167,745,400
Value of Timber Rights					
Total Real Estate (Full Local Rates)	\$ 1,719,183,800	\$ 1,500,000	\$ 5,771,900	\$ 3,775,400	\$ 1,711,136,500
Total Telecommunication Assessment Included in the Above Total	\$ 395,400				\$ 395,400
Total Real Estate (Leasehold Interest) (1 1/2¢ State Rate Only)					
Number of Parcels by Class	Residential: 5,674	Farm: 6	Commercial: 173	Total Parcels: 5,853	Total Real Parcels: 5,912

I, **David O'Neill**, duly elected and qualified property valuation administrator of **Fayette County**, hereby certify that I have completed the assessment of taxable property in Fayette County for 2025 taxes in accordance with revenue laws. I further certify that, to the best of my knowledge, all information is listed on the tax roll including all adjustments resulting from protest of assessments or directed by the Office of Property Valuation and all new assessments and corrections made by me since submitting my recapitulation of tax roll. I further certify that the above is a true summary of said tax roll.

This 31st day of May, 2025

David O'Neill, Property Valuation Administrator

(Signed) _____

RECORD OF HOMESTEAD EXEMPTIONS AND DEFERRED ASSESSMENT (District 4)

Class of Property	65 Years and Older	Disability	2025 Total Exemption under Homestead Act	2025 Amount Deferred under Agricultural Land Use Act
Residential—Lots	\$ 93,830,100	\$ 2,896,900	\$ 96,727,000	\$ 1,984,500
Farm	\$ -	\$ -	\$ -	Fair Cash Value of Farm Residences
Commercial	\$ 49,100	\$ -	\$ 49,100	\$ 922,730
Number of Taxpayers with Homestead Exemption		1,912	Number with Disability Exemption	
			59	
RECORD OF ADDITIONS AND DELETIONS				
Class of Real Estate (Revenue Form 62A323)	Additions to Assessment (Taxable)	Deletion from Assessment (Taxable)	Addition to Assessment (Fair Cash Value)	Deletions from Assessment (Fair Cash Value)
Residential—Lots	\$ 7,027,000	\$ 16,239,200	\$ 7,027,000	\$ 17,183,500
Farm		\$ 363,800		\$ 3,627,600
Commercial, Industrial and Telecommunication	\$ 2,351,700	\$ 900,600	\$ 2,351,700	\$ 900,600
Total	\$ 9,378,700	\$ 17,503,600	\$ 9,378,700	\$ 21,711,700
Net Exonerations from 2024 Assessments (Indicate + or -)			No. Acres Fire Protection	
Real Property	\$ (2,869,800)		Watershed Acreage	
Tangible Property			Assessed Value of watershed Acreage	
			No. Acres Farmland	

District 5 Front

62A305 (12-08)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

**PROPERTY VALUATION ADMINISTRATOR'S
SUMMARY OF REAL PROPERTY TAX ROLL CHANGES
(Since Recapitulation)**



2025 Taxable Assessment


FAYETTE COUNTY

District # 5

Columns from Tax Rolls	PVA's Recapitulation Totals Col. 1	Increases by PVA Col. 2	Decreases by PVA Col. 3	Decreases from Protests Col. 4	Total Assessment Col.5
Residential—Lots Land and Improvements	\$ 1,766,770,900	\$ 59,700	\$ 4,010,900		\$ 1,762,819,700
Farm—Land and Other Improvements (Use Value)	\$ -				
Commercial, Industrial, Telecommunication and Leasehold Interests (Full Local Rates)	\$ 143,058,000		\$ 2,589,400	\$ 5,422,400	\$ 135,046,200
Value of Timber Rights					
Total Real Estate (Full Local Rates)	\$ 1,909,828,900	\$ 59,700	\$ 6,600,300	\$ 5,422,400	\$ 1,897,865,900
Total Telecommunication Assessment Included in the Above Total	\$ 1,218,000				\$ 1,218,000
Total Real Estate (Leasehold Interest) (1 1/2¢ State Rate Only)					
Number of Parcels by Class	Residential: 8,433	Farm: 0	Commercial: 197	Total Parcels: 8,630	Total Real Parcels: 8,836

I, **David O'Neill**, duly elected and qualified property valuation administrator of **Fayette County**, hereby certify that I have completed the assessment of taxable property in Fayette County for 2025 taxes in accordance with revenue laws. I further certify that, to the best of my knowledge, all information is listed on the tax roll including all adjustments resulting from protest of assessments or directed by the Office of Property Valuation and all new assessments and corrections made by me since submitting my recapitulation of tax roll. I further certify that the above is a true summary of said tax roll.

This 31st day of May, 2025

(Signed) 

David O'Neill, Property Valuation Administrator

District 5 Back

RECORD OF HOMESTEAD EXEMPTIONS AND DEFERRED ASSESSMENT (District 5)

Class of Property	65 Years and Older	Disability	2025 Total Exemption under Homestead Act	2025 Amount Deferred under Agricultural Land Use Act
Residential—Lots	\$ 102,591,100	\$ 4,271,700	\$ 106,862,800	\$ -
Farm	\$ -	\$ -	\$ -	Fair Cash Value of Farm Residences
Commercial	\$ 98,200	\$ -	\$ 98,200	\$ -

Number of Taxpayers with Homestead Exemption 2,092 Number with Disability Exemption 87

RECORD OF ADDITIONS AND DELETIONS

Class of Real Estate (Revenue Form 62A323)	Additions to Assessment (Taxable)	Deletion from Assessment (Taxable)	Addition to Assessment (Fair Cash Value)	Deletions from Assessment (Fair Cash Value)
Residential—Lots	\$ 24,712,200	\$ 2,192,300	\$ 26,283,400	\$ 2,089,000
Farm		\$ 33,800		\$ 470,100
Commercial, Industrial and Telecommunication	\$ 22,762,000	\$ 6,100,000	\$ 22,762,000	\$ 6,100,000
Total	\$ 47,474,200	\$ 8,326,100	\$ 49,045,400	\$ 8,659,100

Net Exonerations from 2024 Assessments
(Indicate + or -)

Real Property \$ (1,008,700)

Tangible Property

No. Acres Fire Protection
Watershed Acreage
Assessed Value of watershed Acreage
No. Acres Farmland

RECORD OF HOMESTEAD EXEMPTIONS AND DEFERRED ASSESSMENT (District 6)

Class of Property	65 Years and Older	Disability	2025 Total Exemption under Homestead Act	2025 Amount Deferred under Agricultural Land Use Act
Residential—Lots	\$ 43,011,600	\$ 1,031,100	\$ 44,042,700	\$ -
Farm	\$ -	\$ -	\$ -	Fair Cash Value of Farm Residences
Commercial	\$ -	\$ -	\$ -	\$ -
Number of Taxpayers with Homestead Exemption		876	Number with Disability Exemption	
			21	
RECORD OF ADDITIONS AND DELETIONS				
Class of Real Estate (Revenue Form 62A323)	Additions to Assessment (Taxable)	Deletion from Assessment (Taxable)	Addition to Assessment (Fair Cash Value)	Deletions from Assessment (Fair Cash Value)
Residential—Lots	\$ 177,000	\$ 346,700	\$ 177,000	\$ 281,400
Farm				
Commercial, Industrial and Telecommunication	\$ 1,800,000		\$ 1,800,000	
Total	\$ 1,977,000	\$ 346,700	\$ 1,977,000	\$ 281,400
Net Exonerations from 2024 Assessments (Indicate + or -)			No. Acres Fire Protection	
Real Property	\$ (696,000)		Watershed Acreage	
Tangible Property			Assessed Value of watershed Acreage	
			No. Acres Farmland	

**PROPERTY VALUATION ADMINISTRATOR'S
SUMMARY OF REAL PROPERTY TAX ROLL CHANGES
(Since Recapitulation)**



2025 Taxable Assessment

FAYETTE COUNTY

District # 7

Columns from Tax Rolls	PVA's Recapitulation Totals Col. 1	Increases by PVA Col. 2	Decreases by PVA Col. 3	Decreases from Protests Col. 4	Total Assessment Col.5
Residential—Lots Land and Improvements	\$ 61,171,500		\$ 49,100		\$ 61,122,400
Farm—Land and Other Improvements (Use Value)	\$ 462,800				\$ 462,800
Commercial, Industrial, Telecommunication and Leasehold Interests (Full Local Rates)	\$ 35,500,000				\$ 35,500,000
Value of Timber Rights					
Total Real Estate (Full Local Rates)	\$ 97,134,300		\$ 49,100		\$ 97,085,200
Total Telecommunication Assessment Included in the Above Total	\$ -				
Total Real Estate (Leasehold Interest) (1 1/2¢ State Rate Only)					
Number of Parcels by Class	Residential: 92	Farm: 1	Commercial: 1	Total Parcels: 94	Total Real Parcels: 96

I, **David O'Neill**, duly elected and qualified property valuation administrator of **Fayette County**, hereby certify that I have completed the assessment of taxable property in Fayette County for 2025 taxes in accordance with revenue laws. I further certify that, to the best of my knowledge, all information is listed on the tax roll including all adjustments resulting from protest of assessments or directed by the Office of Property Valuation and all new assessments and corrections made by me since submitting my recapitulation of tax roll. I further certify that the above is a true summary of said tax roll.

This 31st day of May, 2025

(Signed)

David O'Neill, Property Valuation Administrator

District 7 Back

RECORD OF HOMESTEAD EXEMPTIONS AND DEFERRED ASSESSMENT (District 7)

Class of Property	65 Years and Older	Disability	2025 Total Exemption under Homestead Act	2025 Amount Deferred under Agricultural Land Use Act
Residential—Lots	\$ 1,178,400	\$ 49,100	\$ 1,227,500	\$ 716,900
Farm	\$ -	\$ -	\$ -	Fair Cash Value of Farm Residences
Commercial	\$ -	\$ -	\$ -	\$ 255,000
Number of Taxpayers with Homestead Exemption		24	Number with Disability Exemption	
			1	
RECORD OF ADDITIONS AND DELETIONS				
Class of Real Estate (Revenue Form 62A323)	Additions to Assessment (Taxable)	Deletion from Assessment (Taxable)	Addition to Assessment (Fair Cash Value)	Deletions from Assessment (Fair Cash Value)
Residential—Lots		\$ 44,000		\$ 44,000
Farm				
Commercial, Industrial and Telecommunication				
Total	\$ -	\$ 44,000	\$ -	\$ 44,000
Net Exonerations from 2024 Assessments <i>(Indicate + or -)</i>			No. Acres Fire Protection	
Real Property \$ (46,400)			Watershed Acreage	
Tangible Property			Assessed Value of watershed Acreage	
			No. Acres Farmland	

**PROPERTY VALUATION ADMINISTRATOR'S
SUMMARY OF REAL PROPERTY TAX ROLL CHANGES
(Since Recapitulation)**



2025 Taxable Assessment

FAYETTE COUNTY

District # 8

Columns from Tax Rolls	PVA's Recapitulation Totals Col. 1	Increases by PVA Col. 2	Decreases by PVA Col. 3	Decreases from Protests Col. 4	Total Assessment Col.5
Residential—Lots					
Land and Improvements	\$ -				\$ -
Farm—Land and Other Improvements (Use Value)	\$ -				\$ -
Commercial, Industrial, Telecommunication and Leasehold Interests (Full Local Rates)	\$ -				\$ -
Value of Timber Rights					-
Total Real Estate (Full Local Rates)	\$ -				\$ -
Total Telecommunication Assessment Included in the Above Total	\$ -				\$ -
Total Real Estate (Leasehold Interest) (1 1/2¢ State Rate Only)					
Number of Parcels by Class	Residential: 0	Farm: 0	Commercial: 0	Total Parcels: 0	Total Real Parcels: 9

I, **David O'Neill**, duly elected and qualified property valuation administrator of **Fayette County**, hereby certify that I have completed the assessment of taxable property in Fayette County for 2025 taxes in accordance with revenue laws. I further certify that, to the best of my knowledge, all information is listed on the tax roll including all adjustments resulting from protest of assessments or directed by the Office of Property Valuation and all new assessments and corrections made by me since submitting my recapitulation of tax roll. I further certify that the above is a true summary of said tax roll.

This 31st day of May, 2025

David O'Neill, Property Valuation Administrator

(Signed)

RECORD OF HOMESTEAD EXEMPTIONS AND DEFERRED ASSESSMENT (District 8)

Class of Property	65 Years and Older	Disability	2025 Total Exemption under Homestead Act	2025 Amount Deferred under Agricultural Land Use Act
Residential—Lots	\$ -	\$ -	\$ -	\$ -
Farm	\$ -	\$ -	\$ -	Fair Cash Value of Farm Residences
Commercial	\$ -	\$ -	\$ -	\$ -
Number of Taxpayers with Homestead Exemption		0	Number with Disability Exemption	
			0	
RECORD OF ADDITIONS AND DELETIONS				
Class of Real Estate (Revenue Form 62A323)	Additions to Assessment (Taxable)	Deletion from Assessment (Taxable)	Addition to Assessment (Fair Cash Value)	Deletions from Assessment (Fair Cash Value)
Residential—Lots				
Farm				
Commercial, Industrial and Telecommunication				
Total	\$ -	\$ -	\$ -	\$ -
Net Exonerations from 2024 Assessments <i>(Indicate + or -)</i> Real Property Tangible Property			No. Acres Fire Protection Watershed Acreage Assessed Value of watershed Acreage No. Acres Farmland	

**PROPERTY VALUATION ADMINISTRATOR'S
SUMMARY OF REAL PROPERTY TAX ROLL CHANGES
(Since Recapitulation)**



**2025 Taxable Assessment
IRB PARCELS ONLY**

FAYETTE COUNTY

District # 9

Columns from Tax Rolls	PVA's Recapitulation Totals Col. 1	Increases by PVA Col. 2	Decreases by PVA Col. 3	Decreases from Protests Col. 4	Total Assessment Col.5
Residential—Lots Land and Improvements	\$ 833,000				\$ 833,000
Farm—Land and Other Improvements (Use Value)	\$ -				
Commercial, Industrial, Telecommunication and Leasehold Interests (Full Local Rates)	\$ 3,991,800				\$ 3,991,800
Value of Timber Rights					
Total Real Estate (Full Local Rates)	\$ 4,824,800				\$ 4,824,800
Total Telecommunication Assessment Included in the Above Total	\$ -				\$ -
Total Real Estate (Leasehold Interest) (1 1/2¢ State Rate Only)					
Number of Parcels by Class	Residential: 2	Farm: 0	Commercial: 14	Total Parcels: 16	Total Real Parcels: 16

I, **David O'Neill**, duly elected and qualified property valuation administrator of **Fayette County**, hereby certify that I have completed the assessment of taxable property in Fayette County for 2025 taxes in accordance with revenue laws. I further certify that, to the best of my knowledge, all information is listed on the tax roll including all adjustments resulting from protest of assessments or directed by the Office of Property Valuation and all new assessments and corrections made by me since submitting my recapitulation of tax roll. I further certify that the above is a true summary of said tax roll.

This 31st day of May, 2025

David O'Neill, Property Valuation Administrator

(Signed)

RECORD OF HOMESTEAD EXEMPTIONS AND DEFERRED ASSESSMENT (District 9)

IRB PARCELS ONLY

Class of Property	65 Years and Older	Disability	2025 Total Exemption under Homestead Act	2025 Amount Deferred under Agricultural Land Use Act
Residential—Lots	\$ -	\$ -	\$ -	\$ -
Farm	\$ -	\$ -	\$ -	Fair Cash Value of Farm Residences
Commercial	\$ -	\$ -	\$ -	\$ -

Number of Taxpayers with Homestead Exemption 0 Number with Disability Exemption 0

RECORD OF ADDITIONS AND DELETIONS

Class of Real Estate (Revenue Form 62A323)	Additions to Assessment (Taxable)	Deletion from Assessment (Taxable)	Addition to Assessment (Fair Cash Value)	Deletions from Assessment (Fair Cash Value)
Residential—Lots				
Farm				
Commercial, Industrial and Telecommunication				
Total	\$ -	\$ -	\$ -	\$ -

Net Exonerations from 2024 Assessments
(Indicate + or -)

Real Property

Tangible Property

No. Acres Fire Protection

Watershed Acreage

Assessed Value of watershed Acreage

No. Acres Farmland