

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



2026 Taxable Assessment

FAYETTE COUNTY

All District Totals

COLUMNS FROM TAX ROLLS	Total Taxable Value
Residential-Lots-Land and Improvements	\$ 27,905,249,500
Farm - Land and Other Improvements (Use Value)	\$ 1,103,044,200
Commercial, Industrial, Telecommunication and Leasehold Interests (Full Local Rates)	\$ 12,795,406,900
Total Real Estate (Full Local Rates)	\$ 41,803,700,600
Total Telecommunication Assessment Included in the Above Total	\$ 14,903,300

I-RECORD OF HOMESTEAD EXEMPTIONS AND DEFERRED ASSESSMENTS		2026 Total Exemptions under Homestead Act		2026 Amount Deferred under Agricultural Land Use Act
Residential Lots (65 years and older)	Disability			
\$ 1,176,462,500	\$ 46,686,300	\$ 1,223,148,800		\$ 1,640,643,400
Farm (65 years and older)	Disability			
\$ 17,591,800	\$ 392,800	\$ 17,984,600		
1 (65 years and older)	Disability			
\$ 1,718,500	\$ 49,100	\$ 1,767,600		

II-RECORD OF ADDITIONS AND DELETIONS Class of Real Estate (Revenue Form 62A323)	"Additions to" 2026 Assessment (Taxable)	"Deletions from" 2025 Assessment (Taxable)	"Additions to" 2026 Assessment (Fair Cash Value)	"Deletions from" 2025 Assessment (Fair Cash Value)
Residential--Lots.....	\$ 73,283,700	\$ (22,839,800)	\$ 70,083,800	\$ (24,501,000)
Farm.....	\$ 12,308,100	\$ (9,067,400)	\$ 16,793,600	\$ (12,131,500)
Commercial, Industrial and Telecommunication.....	\$ 138,894,200	\$ (29,867,900)	\$ 113,985,100	\$ (29,867,900)
Total	\$ 224,486,000	\$ (61,775,100)	\$ 200,862,500	\$ (66,500,400)

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 2025 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 2nd day of April, 2026.

(Signed) DAVID O'NEILL
 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.