2027 Inspection Period/Appeals Instructions

The state of Kentucky requires that properties be assessed at 100% of their fair market value which is the money an unobligated buyer would pay for the property.

Step One: A request form by class type (Residential, Agricultural, or Commercial) must be filled out to initiate a conference.

Step Two: Supporting documentation is **REQUIRED** when requesting a conference with the PVA. **NOTE:** If you are submitting an appeal by email, links to external document sources, such as Google Docs, are not accepted. Documentation must be attached directly to the email. This may require multiple emails to submit all documentation.

Examples of documentation are as follows:

FOR RESIDENTIAL AND AGRICULTURAL PROPERTIES:

- Recent Appraisal – An appraisal with a date no earlier than January 1, 2026, by a licensed appraiser, including appraisals done for refinancing purposes **(The entire Appraisal).**
- Comparable Real Estate Sales - Recent sales in close proximity to your home with similar characteristics. For example; design, style, size, and age. Foreclosures or Lender Owned properties **ARE NOT** considered valid sales. **Other Assessments WILL NOT be accepted.**
- Comparative Market Analysis (CMA) performed by a realtor
- Current realtor listings in your subdivision or immediate area
- If you have remodeled or rehabbed your property; receipts showing costs of improvements
- Contractor Bids and/or photos of work needed to bring the property to market value.
- Active Homeowners Insurance Policy
- Any additional documentation you feel would be helpful in determining the assessment of your property.

FOR COMMERCIAL PROPERTIES:

- Recent Appraisal – An appraisal with a date no earlier than January 1, 2026, by a certified Commercial Appraiser **(The entire Appraisal).**
- Rent Roll, if applicable
- Income and Expense Statement
- Pro Forma Analysis Worksheet

COMMERCIAL PROPERTIES Continued:

- Comparable Real Estate Sales
- Estimated cost of construction or replacement cost
- Construction Cost for new construction or improvements
- Any additional documentation you feel would be helpful in determining the assessment of your property including photos.

Step Three: Submit Request form and all documentation to the PVA Office.

This information mailed or delivered to: PROPERTY VALUATION ADMINISTRATION
1098 Monmouth St., Room 329, Newport, Ky. 41071

OR FAXED to: 859-292-0353

OR EMAILED: COMMERCIAL Property: fmacke@campbellcountyky.gov

AGRICULTRAL Property: ccampbell@campbellcountyky.gov

RESIDENTIAL Property:
Cold Spring/Alexandria: wmerman@campbellcountyky.gov
Highland Heights/Alexandria: wcoleman@campbellcountyky.gov
Condominiums: ccampbell@campbellcountyky.gov

ATTENTION:

1. The DEADLINE to submit a request form and documentation is 12:00 PM EST on Monday May 17, 2027. Forms submitted after 12:00 PM EST will not be accepted and the owner will not be able to contest the 2027 Assessment.

2. If you have submitted an appeal and have not been contacted by the PVA Office by 12:00 PM EST on May 17, 2027 you must contact the office. It is the responsibility of the property owner to confirm that their request form and accompanying documentation has been received. Emails, faxes or mailed items that are lost in transit and not received by the office will not be accepted after the deadline of May 17, 2027 at 12:00 PM EST.

3. If you do not come to an agreement with the PVA office you will have the option to appeal to the Local Board of Appeals.

4. **Any person filing a request for review that is not the property owner must provide a letter of authorization from the property owner to represent them.**