

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



20__ Taxable Assessment

County _____

District _____

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 Interests) (1 1/2¢ State Rate Only)					

Number of parcels by property class: Residential _____ Farm _____ Commercial _____ **Total Parcels** _____

I, _____, duly elected and qualified property valuation administrator of _____ County, hereby certify that I have completed the assessment of taxable property in _____ County for 20__ 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 the tax roll. I further certify that the above is a true summary of said tax roll.

This _____ day of _____, 20__.

(Signed) _____ Property Valuation Administrator

Mail to:
Office of Property Valuation
Division of Local Support
P O Box 1202
Frankfort, KY 40602-1202

(Continued on Reverse)

RECORD OF HOMESTEAD EXEMPTIONS AND DEFERRED ASSESSMENTS (For This District Only)

Class of Property	65 Years and Older	Disability	20__ Total Exemptions under Homestead Act	20__ Amount Deferred under Agricultural Land Use Act
Residential—Lots				\$
Farm				Fair Cash Value of Farm Residences
Commercial				\$

Number of Taxpayers with Homestead Exemptions _____, Disability _____

RECORD OF ADDITIONS AND DELETIONS

Class of Real Estate (Revenue Form 62A323)	"Additions to" 20__ Assessment (Taxable)	"Deletions from" 20__ Assessment (Taxable)	"Additions to" 20__ Assessment (Fair Cash Value)	"Deletions from" 20__ Assessment (Fair Cash Value)
Residential—Lots	\$	\$	\$	\$
Farm				
Commercial, Industrial and Telecommunication				
Total	\$	\$	\$	\$

Net Exonerations from 20__ Assessments
(indicate + or -)

Real Property \$ _____

Tangible Property (full local rates) \$ _____

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

INSTRUCTIONS

Each property valuation administrator must prepare Property Valuation Administrator's Summary of Real Property Tax Roll Changes (Since Recapitulation), Revenue Form 62A305, showing all changes made on the tax roll after his recapitulation.

Prepare Form 62A305 for **each school district in the county**. In addition, prepare a consolidated report for the county as a whole if there is more than one school district. Deliver the properly certified Form 62A305, to the Office of Property Valuation **six days after the inspection period ends**.

Instructions for preparing the form:

Column 1—Show the assessment totals for each class of property for the school district as entered on the property valuation administrator's recapitulation.

Column 2—Show the totals of all increases for the district made by the property valuation administrator on his own initiative, together with those made by him at the direction of the department, after his recapitulation.

Column 3—Show the totals of all decreases for the district made by the property valuation administrator on his own initiative, together with those made by him at the direction of the department, after his recapitulation.

Column 4—Show the totals of all decreases for the district made by the property valuation administrator at the direction of the county clerk as shown by the summary of appeals filed with the county board of assessment appeals.

Column 5—Show the total assessment for each class of property for the school district after all corrections are made.