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MEMORANDUM

TO: Legislative Research Commission

FROM: Thomas S. Crawford, Director
Division of Local Support
Office of Property Valuation 

DATE: May 2, 2019

SUBJECT: Summary of Property Assessments Exempt from Taxation

In accordance with KRS 133.120(6), a summary of all real property assessments exempt from taxation accompanies this memorandum. As you will see, for the 2019 assessment year, a grand total of \$67,260,540,988 in assessments was considered to be exempt from taxation. This total is broken down further by the various categories of exemptions granted. Property owned by various government agencies, educational institutions, religious institutions and purely public charities are all entitled to an exemption under the provision of Section 170 of the Kentucky Constitution. There are also totals for individual homeowners who have received a homestead exemption applied to the assessed value of their personal residences.

Copies of the individual exemption lists for each county are maintained by my Office and are available for inspection should you or a member of your staff need to review them.

Please do not hesitate to contact me at Tom.crawford@ky.gov or call me at 502-564-7179 if you have any questions about this report.

2019 REAL ESTATE EXEMPTION LIST

COUNTY	FEDERAL	STATE	COUNTY	CITY	EDUCATIONAL	RELIGIOUS	DIS/HEX	OTHER	TOTAL
ADAIR	35,164,075	1,982,750	7,138,000	3,090,000	41,390,800	20,367,400	81,509,300	3,560,000	194,202,325
ALLEN	6,459,645	1,563,536	28,780,709	12,331,165	119,327,085	24,515,893	84,059,754	34,097,883	311,135,670
ANDERSON	6,808,215	6,685,844	13,237,100	17,319,300	88,160,000	37,291,800	84,686,900	3,300,500	227,469,659
BALLARD	6,121,580	52,947,852	10,532,089	6,141,288	23,921,125	31,322,682	40,120,535	327,500	171,434,851
BARREN	42,569,750	8,516,250	17,837,900	48,738,900	115,099,750	46,877,300	169,168,599	103,942,500	552,650,949
BATH	4,120,970	1,389,400	12,132,400	3,386,800	12,305,600	13,205,600	55,053,970	2,927,500	104,521,640
BELL	20,029,300	8,568,605	10,345,000	3,188,000	74,739,900	23,987,600	105,935,200	23,873,350	270,666,955
BOONE	1,771,200	61,874,150	161,310,880	73,853,990	240,844,450	171,453,450	335,876,090	156,244,220	1,203,228,430
BOURBON	3,372,000	3,018,024	30,237,500	20,315,900	29,337,000	28,522,600	73,732,742	12,892,450	202,028,216
BOYD	13,035,500	18,492,150	136,15350	54,846,615	95,135,050	65,915,200	206,565,740	71,800,490	539,406,095
BOYLE	1,740,700	16,888,872	7,919,900	26,175,255	80,954,995	35,028,757	124,586,900	84,696,445	377,991,824
BRAKEN	1,140,000	1,541,410	17,995,000	5,003,125	54,293,350	8,773,550	35,411,340	2,586,960	126,744,735
BREATHITT	2,924,500	32,947,777	7,050,900	11,136,650	32,560,650	24,383,950	81,200,190	2,783,650	194,988,267
BRECKINRIDGE	6,366,000	10,875,200	41,637,630	11,584,307	59,961,000	20,630,390	90,857,354	2,107,100	244,018,981
BULLITT	30,167,883	12,176,242	53,655,347	33,738,248	177,854,140	84,745,653	281,322,509	62,279,530	735,939,522
BUTLER	47,680	3,040,725	17,986,300	18,805,088	21,140,950	14,623,275	49,561,200	10,215,550	135,420,738
CALDWELL	409,500	409,500	11,399,459	19,266,390	103,800,382	29,480,733	61,792,157	2,860,902	229,419,023
CALLOWAY	1245006	97317782	212254887	37888262	207438712	108513329	137,749,811	10222190	812,629,979
CAMPBELL	9,202,900	1,076,511,298	84,293,517	463,233,595	255,796,780	157,297,965	314,984,964	199,145,760	2,560,466,779
CARLISLE	80,000	369,600	1,395,500	1,707,100	3,232,000	4,253,143	28,398,851	50,142,200	89,568,394
CARROLL	2,825,000	38,450,500	46,749,000	24,696,000	45,695,000	21,372,000	33,436,000	3,562,000	216,785,500
CARTER	72,362,280	29,956,104	4,234,600	22,065,200	178,497,750	53,942,000	119,938,950	38,698,300	519,695,184
CASEY	2,040,000	1,272,500	44,251,700	10,752,000	39,472,000	20,884,600	75,639,200	4,664,720	198,976,720
CHRISTIAN	89,302,640	10,296,717	1,270,970	5,042,005	15,142,896	32,881,366	163,600,332	344,200	317,861,126
CLARK	15,026,600	3,422,500	27,598,600	59,742,060	77,142,000	72,109,100	128,543,800	-	383,584,060
CLAY	69,861,544	11,876,250	14,294,000	6,798,000	46,087,937	18,787,506	89,523,000	8,101,200	265,329,437
CLINTON	15,065,320	2,614,325	21,024,000	7,580,500	31,542,776	11,203,360	46,962,950	384,000	136,377,231
CRITTENDEN	520,000	16,277,655	4,579,458	580,750	15,143,888	11,229,102	41,378,953	1,281,732	90,991,338
CUMBERLAND	3,500,000	27,605,680	22,562,000	18,985,000	24,455,593	15,600,000	31,879,150	16,285,000	160,872,423
DAVIES	34,004,500	8,825,800	110,929,494	703,122,896	224,948,980	217,615,303	361,874,355	364,071,039	2,025,392,367
EDMONSON	55,479,500	617,000	9,984,750	1,037,000	21,882,000	7,997,354	56,366,559	88,500	153,452,663
ELLIOTT	2,414,255	84,776,447	6,210,270	130,000	16,331,827	3,424,410	32,143,119	5,144,589	150,574,917
ESTILL	13,083,600	15,906,333	8,699,330	3,394,800	46,077,500	19,910,950	63,984,346	26,111,300	197,168,159
FAYETTE	290,766,400	427,568,131	461,113,796	-	2,426,271,219	547,470,521	803,398,400	176,115,700	5,132,702,167
FLEMING	275,000	9,132,300	23,592,450	2,087,600	34,974,000	17,323,200	66,276,700	1,149,615	154,810,865
FLOYD	31,203,223	30,181,275	46,525,801	27,250,350	40,650,500	30,089,000	201,370,334	21,491,751	428,742,234
FRANKLIN	19,432,000	778,351,100	42,325,000	75,388,600,000	223,379,000	107,411,825	194,118,989	82,094,107	1,522,600,621
FULTON	21,375,675	1,099,580	10,236,843	6,215,085	11,665,600	16,249,815	29,068,972	1,830,034	97,741,604
GALLATIN	188,680,700	3,560,541	20,280,057	1,964,400	38,558,439	6,422,561	26,527,400	524,110	286,498,208
GARRARD	115,045	160,297	110,463	365,714	4,760,400	166,426	73,325,910	21,693	79,025,948
GRANT	180,000	14,135,945	32,353,300	61,244,910	67,687,000	28,875,600	79,284,700	24,501,700	286,262,855
GRAVES	3,439,500	13,085,180	44,688,434	51,949,450	59,762,255	61,414,480	154,928,637	69,645,327	458,913,263
GREEN	13,467,020	14171187	63,172,609	27,169,192	69,854,805	27,015,870	107,913,589	9,147,579	331,911,851
GREENUP	1,044,600	553,150	17,088,062	6,291,900	29,026,500	18,795,983	56,720,848	2,517,100	132,038,143
GREENUP	46,259,094	18,009,202	15,893,211	13,355,524	48,501,328	71,818,734	191,288,179	71,417,919	474,543,191
HANCOCK	201,500	2,058,950	30,128,200	4,176,500	24,419,000	14,129,800	38,553,300	981,100	114,648,350
HARDIN	606,329,700	43,201,400	213,915,200	170,824,800	313,062,100	171,867,300	327,704,411	33,605,900	1,880,510,811
HARLAN	5,766,575	26,243,757	30,560,555	27,261,166	37,000,999	45,125,204	137,884,239	34,693,576	344,535,981

COUNTY	FEDERAL	STATE	COUNTY	CITY	EDUCATIONAL	RELIGIOUS	DIS/HEX	OTHER	TOTAL
HARRISON	-	7,474,744	2,693,731	76,880	15,728,268	12,013,742	65,230,876	9,900,000	113,118,241
HART	17,088,000	3,357,660	23,927,577	6,251,900	79,678,679	18,501,080	76,724,130	12,216,116	237,745,142
HENDERSON	2,166,550	17,115,500	73,610,810	104,534,800	163,154,000	59,477,000	162,679,395	116,141,500	638,879,555
HENRY	6,082,200	6,843,600	8,545,300	3,048,600	35,453,391	17,359,600	60,430,000	3,511,400	141,274,091
HICKMAN	852,300	8,460,635	2,026,900	3,490,700	14,480,000	10,467,800	24,519,061	1,015,963	65,313,359
HOPKINS	3,439,500	13,085,180	44,688,434	51,949,450	59,762,255	61,414,480	181,581,874	69,645,327	485,566,500
JACKSON	22,264,760	1,794,066	27,045,090	1,675,000	41,471,600	11,694,000	64,082,725	8,019,600	178,046,841
JEFFERSON	34,738,400	213,920,750	67,906,600	333,251,300	1,585,618,773	636,720,890	2,350,633,470	1,252,805,865	6,475,596,048
JESSAMINE	3,475,000	9,962,115	21,728,138	25,923,850	274,959,447	102,734,638	145,517,396	49,791,745	634,092,329
JOHNSON	3,475,000	9,962,115	21,728,138	25,923,850	274,959,447	102,734,638	113,855,835	49,791,745	602,430,768
KENTON	65,603,550	-	156,678,300	302,133,211	470,275,975	300,985,985	467,512,500	492,790,800	2,255,980,321
KNOTT	9,377,500	10,675,200	18,136,000	442,500	35,303,500	14,045,900	98,070,531	364,000	166,415,131
KNOX	4,373,616	16,090,027	14,547,900	31,201,549	88,947,194	51,162,570	130,188,428	41,729,850	378,241,134
LARUE	5,175,000	6,016,867	13,851,620	14,506,360	43,120,770	23,430,464	64,037,810	1,717,500	171,856,391
LAUREL	28,509,489	43,530,125	103,831,200	23,050,870	182,831,300	194,837,900	237,474,491	38,111,725	822,177,100
LAWRENCE	104,317,500	25,280,395	38,229,990	5,035,908	32,502,500	19,434,500	72,418,323	508,985,400	803,204,516
LEE	5,180,685	10,258,357	13,239,800	23,698,745	22,704,408	14,480,900	32,787,593	10,192,950	132,543,438
LESLIE	5,409,250	220,500	21,591,000	417,460	80,882,981	7,248,762	59,437,838	4,522,700	179,730,491
LETCHER	13,627,180	12,836,451	26,759,200	11,531,136	33,234,500	14,521,590	108,023,850	11,612,050	232,145,957
LEWIS	964,866,177	286,778,423	16,173,714	11,573,434	38,577,569	22,079,000	43,797,672	4,121,250	1,387,967,239
LINCOLN	51,000	19,773,662	23,441,889	7,154,313	20,132,500	21,114,595	113,098,449	32,224,200	236,940,608
LIVINGSTON	2,203,250	4,009,125	30,895,976	13,056,700	59,189,000	15,288,400	49,778,125	7,582,500	182,003,076
LOGAN	1,985,750	9,281,733	22,480,085	11,695,471	29,697,425	29,368,619	105,188,005	9,751,078	219,448,166
LYON	964,866,177	286,778,423	16,173,714	11,573,434	38,577,569	22,079,000	43,797,672	4,121,250	1,387,967,239
MCCRACKEN	515,508,154	17,011,310	51,256,595	108,540,218	54,595,118	113,847,541	259,981,675	182,272,430	1,303,013,041
MCCREARY	377,826,480	4,421,000	16,491,600	-	38,340,520	9,541,200	74,188,335	5,717,200	526,526,335
MCLEAN	4,800,000	1,324,345	10,195,928	7,237,840	17,398,417	19,284,575	45,143,610	873,311	106,258,026
MADISON	53,862,500	68,164,944	38,182,932	109,659,065	560,467,193	77,488,947	269,585,859	975,393,873	2,142,805,313
MAGOFFIN	-	21,217,088	21,075,800	4,377,000	93,258,045	12,851,000	63,684,971	3,748,190	220,212,094
MARION	1,980,000	65,027,245	79,794,608	37,178,500	29,431,700	19,826,230	78,817,965	1,145,500	313,201,748
MARSHALL	128,719,751	36,026,421	468,392,440	40,220,480	29,048,619	92,450,375	157,900,142	-	942,758,228
MARTIN	25,802,800	5,855,350	38,521,725	1,201,025	18,281,700	6,546,785	54,810,940	1,835,788	162,856,113
MASON	6,494,783	6,791,604	23,069,338	23,846,009	65,406,112	24,367,280	67,112,492	166,621,118	383,708,736
MEADE	76,938,700	4,215,100	20,336,300	3,056,000	63,064,900	16,515,800	100,051,433	6,604,100	290,782,333
MENIFEE	16,548,317	9,429,368	3,015,978	1,079,030	5,110,000	2,672,502	30,779,827	2,757,000	71,392,022
MERCER	7,129,500	10,728,067	16,255,063	15,030,364	46,468,689	45,468,801	98,100,951	26,191,386	285,372,821
METCALFE	420,000	3,340,522	15,635,920	3,871,650	21,139,000	8,746,460	46,632,119	3,967,332	103,753,003
MONROE	1,495,000	6,296,181	12,329,231	4,241,200	24,199,390	12,332,275	49,243,950	2,707,000	112,844,227
MONTGOMERY	11,389,000	62,097,700	35,956,900	12,502,500	116,763,000	38,908,000	102,785,161	2,329,000	382,731,261
MORGAN	190,000	83,105,000	52,801,500	6,708,000	52,925,000	8,439,500	56,104,900	1,697,500	261,971,400
MUHLENBERG	22,345,000	250,469,450	52,782,400	17,631,500	188,160,200	85,395,033	141,001,103	104,662,086	862,446,772
NELSON	6,332,500	13,033,374	41,122,104	19,415,190	198,304,795	93,322,928	164,257,379	11,958,900	541,414,570
NICHOLAS	2,305,000	13,740,740	22,788,300	6,128,375	32,500,000	5,231,600	33,481,965	4,004,800	120,160,780
OHIO	1,212,800	16,039,160	11,548,824	2,820,803	27,124,010	20,037,832	95,863,945	4,680,070	179,327,444
OLDHAM	-	39,437,105	252,455,550	12,134,100	-	87,797,000	176,425,700	-	568,249,455
OWEN	-	10,173,538	16,678,700	2,716,800	40,296,200	13,371,246	44,177,800	7,929,100	135,943,384
OWSLEY	13,634,000	1,888,850	14,371,950	693,000	10,941,050	6,600,859	25,705,233	15,871,909	89,706,851
PENDLETON	413,300	4,679,251	20,625,815	3,932,600	14,739,200	12,106,280	56,925,010	9,956,935	123,376,391
PERRY	20,807,400	15,259,070	33,852,508	11,375,074	47,347,200	19,362,900	132,489,472	18,726,650	299,760,274
PIKE	16,076,800	129,112,268	121,339,436	69,936,150	222,487,910	1,055,890,000	344,658,773	200,698,912	2,160,200,249

