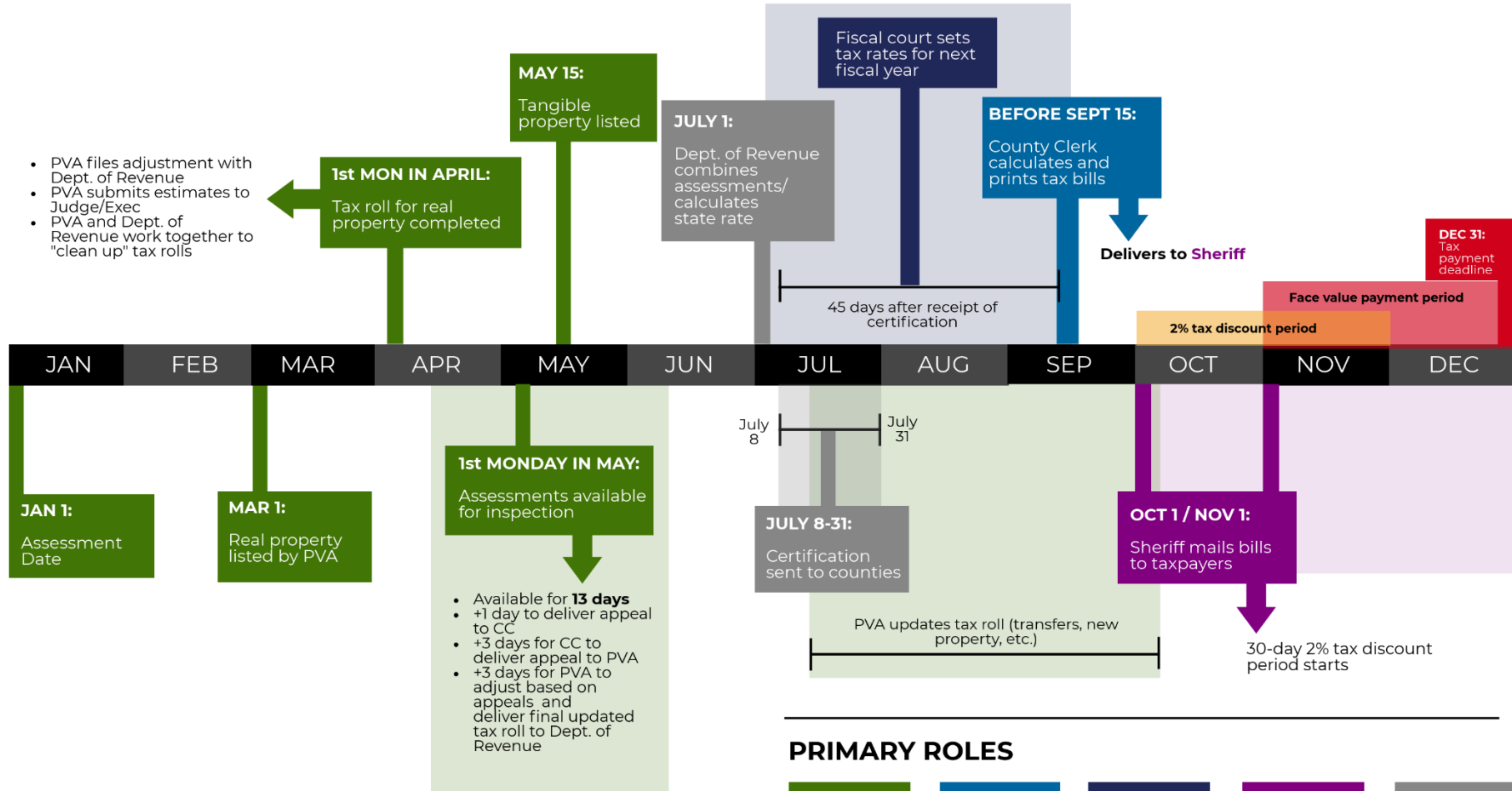


PROPERTY TAX TIMELINE

THE ROLE OF THE
PROPERTY VALUATION ADMINISTRATOR
FISCAL COURT
COUNTY CLERK
SHERIFF

INTERIM JOINT COMMITTEE ON LOCAL GOVERNMENT
JUNE 6, 2019

PROPERTY TAX TIMELINE

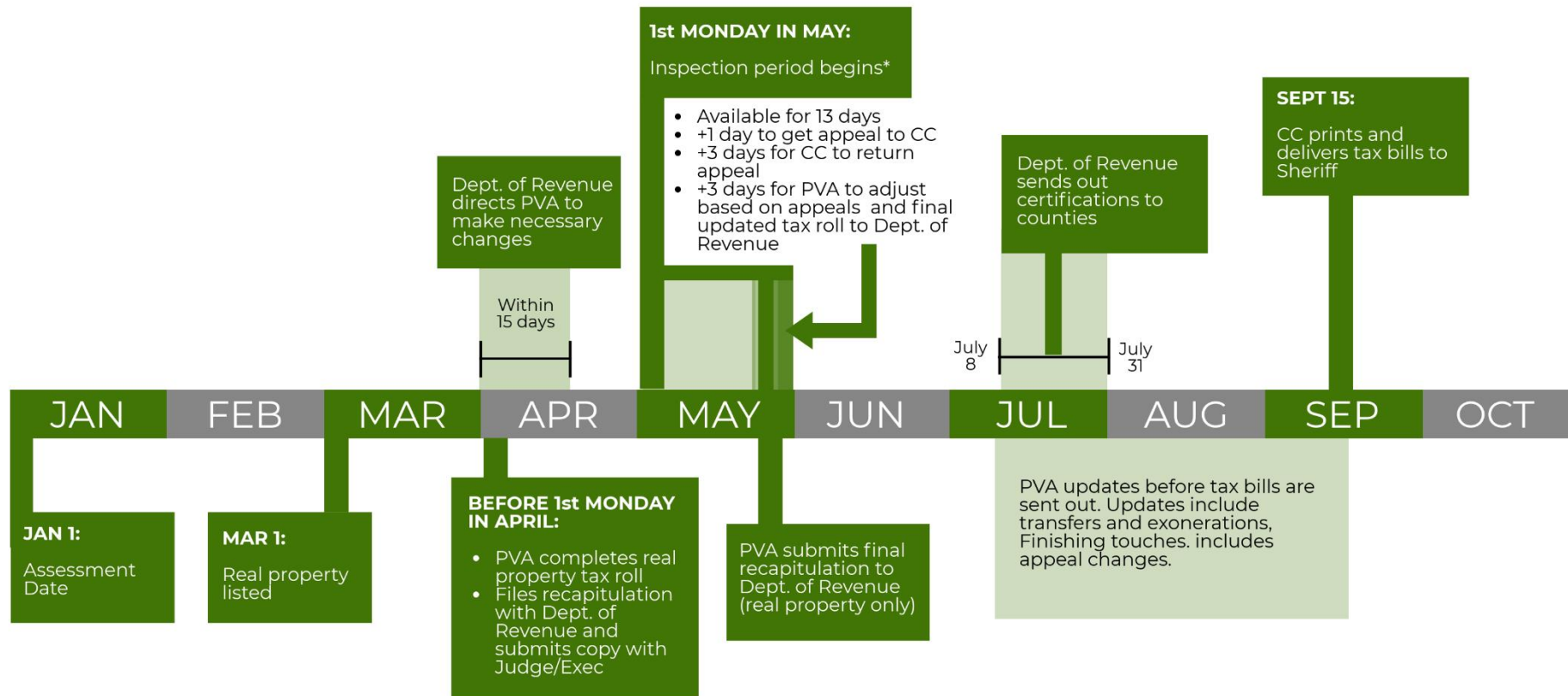


PRIMARY ROLES



PROPERTY TAX TIMELINE

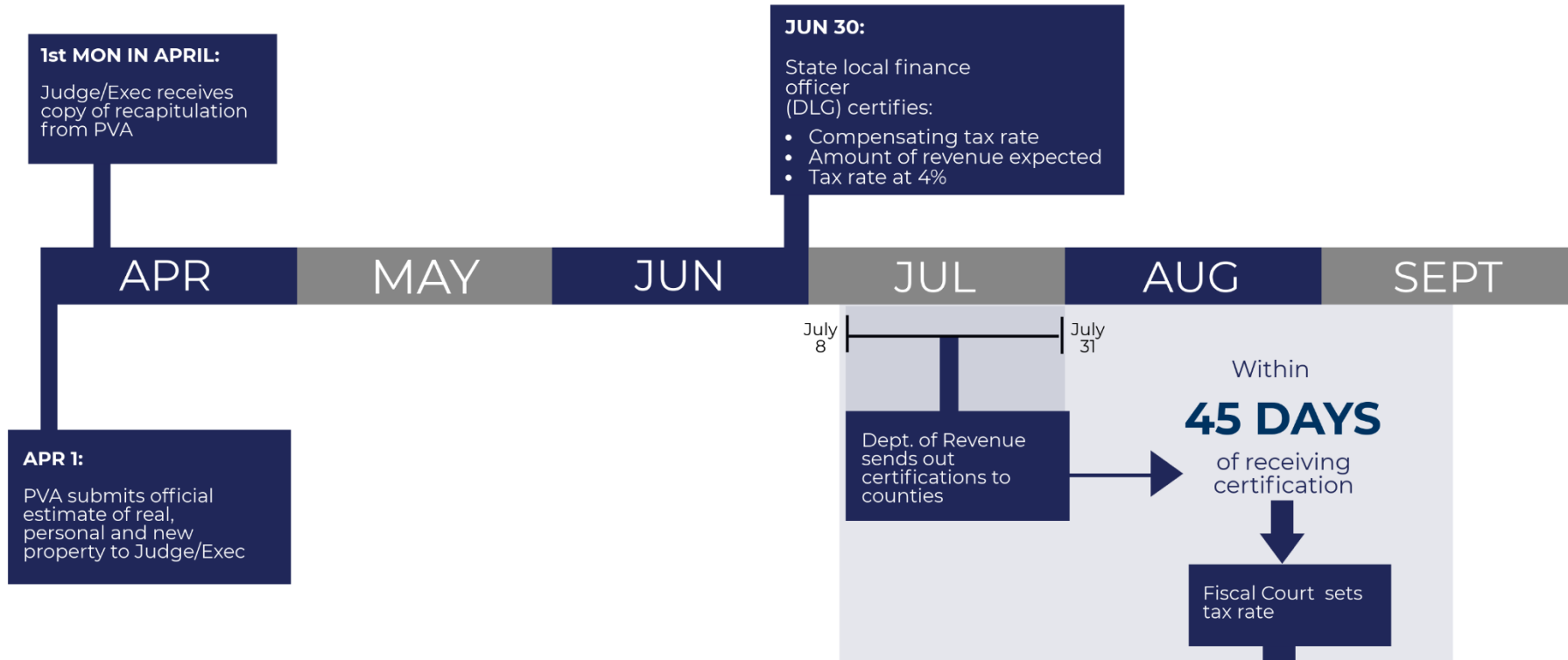
PVA



* Inspection period may be extended

PROPERTY TAX TIMELINE

FISCAL COURT



If the fiscal court takes:

Compensating Rate

→ No additional action needed

Between compensating rate and 4% increase

→ Must be discussed in a public hearing

Hearing must be advertised at least twice in two (2) consecutive weeks

More than 4% increase

→ Subject to recall

Must publish notice within 7 days of passage

Recall petition must be submitted within 45 days of passage*

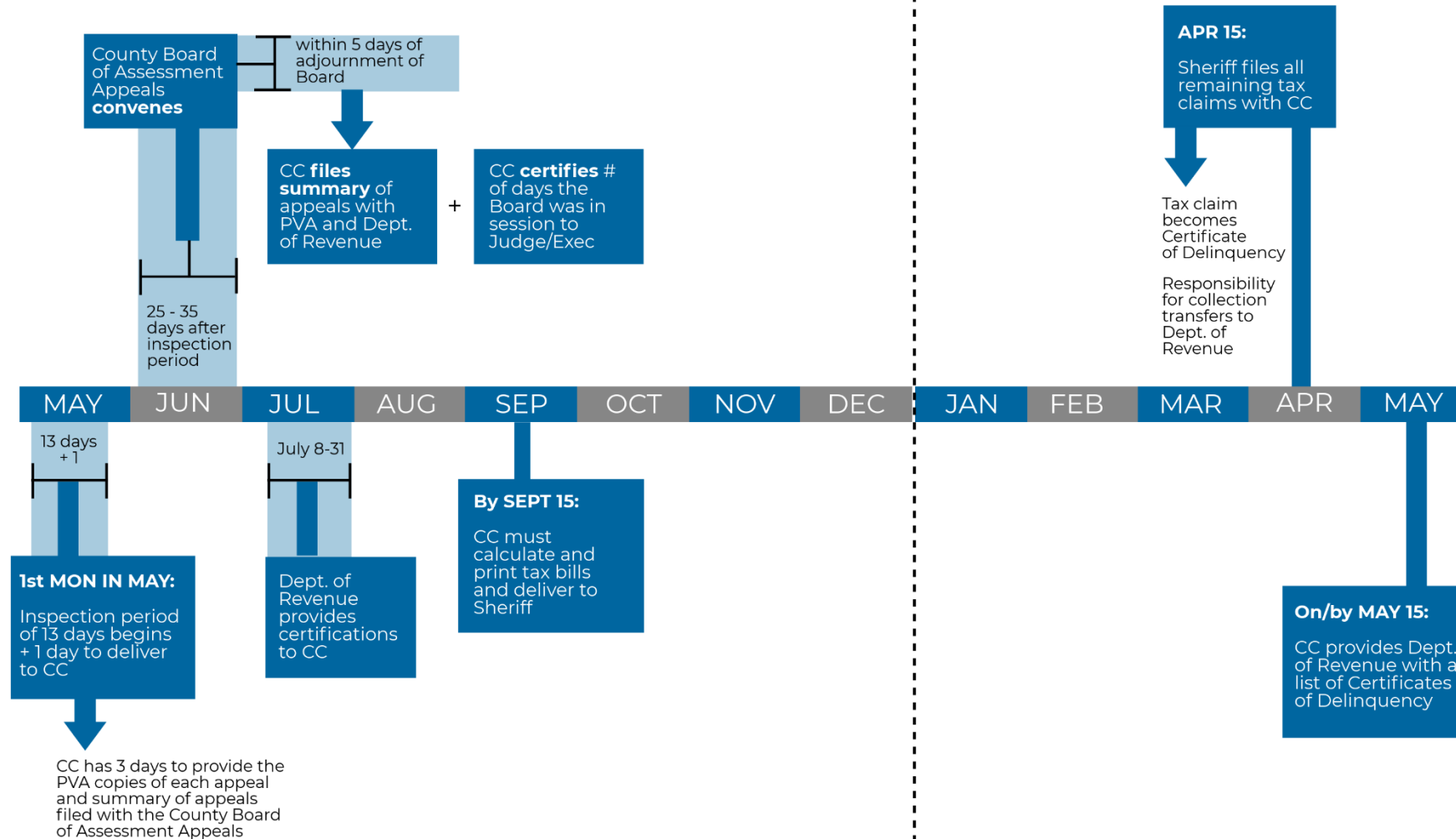
* +5 days for Jefferson and Fayette

PROPERTY TAX TIMELINE

COUNTY CLERK

Assessment Year

Year After Assessment



PROPERTY TAX TIMELINE

SHERIFF

