



**Louisville-Jefferson County Metro Government**  
**Department of Codes and Regulations**  
**Metro Development Center**  
 444 South Fifth Street, Suite 100, Louisville, KY 40202-4314  
 Telephone: (502) 574-3321 Fax: (502) 574-4356

**APPLICATION FOR ASSESSMENT/REASSESSMENT MORATORIUM CERTIFICATE**

**IMPORTANT:** Read the "Tax Assessment Moratorium Program, Description" on back of this form prior to completing this application.

**OWNER INFORMATION**

<b>Name:</b>		<b>Phone:</b>	
<b>Mailing Address:</b>			
<b>City:</b>		<b>State:</b>	
		<b>Zip:</b>	

**PROPERTY AND PROJECT INFORMATION**

<b>Address:</b>		<b>Age of Building:</b>	
<b>Building Type:</b>	<input type="checkbox"/> Commercial <input type="checkbox"/> Residential	<b>Target Census Tract:</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>Current or Assessed Value:</b>	\$	<b>Project Value:</b>	\$
<b>Historic*:</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No	<b>LEED Certified:</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>Project Start:</b>	/ /	<b>Project Completion:</b>	/ /
<b>General Description**</b>			
<b>Commercial Properties statement***</b>			

**AFFIDAVIT AND OATH**

I, \_\_\_\_\_ hereby swear (affirm) under penalty of perjury that I (we) am (are) the owner(s) of the property for which this assessment moratorium is sought and that all information contained in this application is true and correct.

\_\_\_\_\_/ /  
 Signature of Applicant Date

**OFFICIAL USE ONLY DO NOW WRITE BELOW THIS LINE**

<b>PVA Appraisal of Current Value:</b>	\$	<b>Date:</b>	
<b>PVA Appraiser:</b>			
<b>Final C&amp;R Inspection Date:</b>		<b>Building Permit Number:</b>	
<b>Inspector:</b>		<b>Date:</b>	



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**Tax Assessment Moratorium Program, Description:** The assessment moratorium program provides an incentive for making improvements to qualifying residential and commercial buildings in Louisville Metro by providing a 5 year moratorium of some of the local tax assessment that would result from the improvements.

No moratorium certificate will be issued on a property in which there are delinquent Metro tax bills.

The program is established by the Louisville-Jefferson County Metro Government by Ordinance Chapter 154, "Property Assessment and Reassessment Moratorium Programs." The moratorium program is administered by the Louisville Metro Department of Codes and Regulations/Construction Review division and the Office of the Jefferson County Property Valuation Administrator (PVA).

**Qualifying Structures and Improvements:** To be eligible the structure must be at least 25 years old and the improvement must comply with one of the following:

1. The cost to repair, rehabilitate, restore or stabilize is equal to at least 25% of the value of the improvements, (building, not land) as based on the latest assessment made by the Jefferson County PVA; or
2. The qualifying property is within a "target area," a census tract where at least 70% of the residents living in the tract have income below 80% of the median income for Jefferson County, or 20% of the residents living in the tract have incomes below the poverty level. PVA can assist in identifying these target areas. The costs of the improvements in this case must be at least 10% of the value of the improvements to the property based on the PVA's latest assessment; or
3. The qualifying property will, at the conclusion of the plan of improvement, be a LEED Certified property based on the Leadership in Energy and Environmental Design standards in effect at the time of application.

**Application for the Tax Moratorium Certificate:** Application shall be completed and submitted to the Construction Review Division of Codes and Regulations. The application must be made at least 30 days BEFORE any construction work on the property is begun. The 30-day time frame allows the PVA time to inspect and value the property in its "as-is" condition. The application must be complete and fee paid at time of application. Application shall include:

- \*\* General description – the physical property, its proposed use, and nature & extent of the restoration, repair, rehabilitation, or stabilization
- Proof that the property is at least 25 years old
- \* If the building is listed on the National Register of Historic places, is on the survey of Historic Sites in Kentucky, is in a local Preservation District or is designated a local Landmark then a certificate of approval from the Louisville/Jefferson County Metro Historic Landmarks and Preservation Districts Commission is required and must accompany the application.
- \*\*\* If the property is Commercial then provide a descriptive list of the fixed building equipment which will be part of the facility and a statement of economic advantage including expected construction employment.
- If seeking qualification based on LEED certification a copy of the registration of the building with the Green Building Certification Institute shall accompany the application.
- Application Fee = \$45.

**Issuance of the Tax Moratorium Certificate:** The applicant has 2 years to complete the work but extensions not exceeding 2 additional years in total may be granted if needed. Upon completion of the work the applicant shall notify Construction Review. Construction Review staff will conduct an on-site inspection of the property to confirm that the improvements have been completed as proposed and will then certify same to PVA. PVA will then issue the moratorium certificate to the applicant. The 5 year moratorium will become effective on the next assessment date, January 1, following the issuance of the moratorium certificate.

Additional details are available by reading Ordinance 154, by contacting the Department of Codes and Regulations, or PVA.