

Kentucky Revised Statutes define Abandoned Urban Property (AUP) as:

- 1) Any vacant structure or vacant or unimproved lot or parcel of ground in a predominantly developed urban area which has been vacant or unimproved for a period of at least one year; and
- 2) Meets at least one of the following criteria:
 - a) Property is dilapidated, unsanitary, unsafe, vermin infested or otherwise dangerous to the safety of persons, or is unfit for its intended use, or
 - b) By reason of neglect or lack of maintenance has become a place for the accumulation of trash and debris, or has become infested with rodents or other vermin, or
 - c) Has been tax delinquent for a period of at least three years.

Kentucky Revised Statutes (KRS) 91.285 and Louisville Metro Code of Ordinances (LMO) 38.09 provide for a separate tax classification for abandoned property. Abandoned Urban Property may be taxed at a higher rate than other property in Louisville Metro. We believe your property met the definition of an Abandoned Urban Property for calendar year 2008, as it was: 1) vacant for the entire 2008 calendar year; and 2) met the definition of either 2-a) or 2-b) outlined above.

If your property was occupied for any part of 2008, and you can readily demonstrate this by third-party evidence such as a copy of a utility bill which indicates usage, please call Marie Timberlake at 574-3107 who will review the evidence you can provide, and make a recommendation before the Abandoned Urban Property designation is finalized.

You may appeal the Abandoned Urban Property classification if you believe it does not meet the criteria listed above and was incorrectly classified. Regardless of the property's current condition, you must demonstrate that it did not meet the criteria between January 1, 2008 and December 31, 2008.

If you choose to appeal, please submit the following no later than Friday, May 29, 2009:

1. Your name, correct mailing address and telephone number(s).
2. Name, correct mailing address and telephone number(s) of the property owner(s) (if different).
3. If you purchased the property after December 31, 2008, attach settlement statement, deed, mortgage, etc. to verify purchase date.
4. If the property was occupied any time from January 1, 2008 to December 31, 2008 you must provide documentation (i.e. lease agreement, utility bill, etc.). Please state the name and current contact information of the 2008 occupant and the dates they occupied the property.
5. List the reason or reasons you think the AUP tax classification does not apply to your property.

6. If the property includes a structure, provide documentation of any work done on the home during January 1, 2008 – December 31, 2008.
7. Provide current interior and exterior photos of the property. Photos will not be returned.

Please mail your appeal to the following:

Louisville Metro Housing and Community Development
ATTN: AUP Department
745 West Main Street, Suite 300
Louisville, Kentucky 40202-2633

If you have any questions please call 574-3107 and request to speak to staff person assigned to "AUP".