

COMMONWEALTH OF KENTUCKY
DEPARTMENT OF REVENUE
OFFICE OF PROPERTY VALUATION

(PLEASE INDICATE ANY CONTACT OR ADDRESS CHANGES ABOVE)

KRS 132.487 REQUIRES ALL APPLICABLE TAXING DISTRICTS THAT PROPOSE TO LEVY A TAX ON MOTOR VEHICLES VALUED AS OF JANUARY 1, TO SUBMIT TO THE DEPARTMENT ON OR BEFORE OCTOBER 1 OF THE YEAR PRECEDING THE ASSESSMENT DATE, THE TAX RATE TO BE LEVIED AGAINST VALUATIONS AS OF THE ASSESSMENT DATE. ANY DISTRICT THAT FAILS TO TIMELY SUBMIT THE TAX RATE SHALL RECEIVE THE RATE IN EFFECT FOR THE PRIOR YEAR.

A number of motor vehicle tax rates have been submitted to the Department of Revenue in the past which may not have been calculated correctly. Some jurisdictions used compensating rates or calculations based upon House Bill 19.

Please note that MOTOR VEHICLE TAX RATES ARE NOT dependent upon compensating rates or the 4% limitations set forth in House Bill 44 or House Bill 19. Instead, all local taxing districts that propose to tax motor vehicles can levy a rate on motor vehicles that does "not exceed the rate that could have been levied on motor vehicles by the district on January 1, 1983 assessments of motor vehicles." Thus, a local district may levy a rate up to the maximum available 1983 tax rate for motor vehicles.

CONTACT INFORMATION ON ESTABLISHING RATES: SCHOOL DISTRICTS SHOULD CONTACT THE DEPARTMENT OF EDUCATION AT (502) 564-3846. ALL OTHER TAXING JURISDICTIONS SHOULD CONTACT THE DEPARTMENT OF LOCAL GOVERNMENT AT (502) 573-2382 OR TOLL FREE AT 800-346-5606.

2021 MOTOR VEHICLE & WATERCRAFT PROPERTY TAX RATE CERTIFICATION

The tax rate for 2020 was **BOX 1** cents per \$100.00 of assessed value. I certify that the **BOX 2** will levy a property tax rate of **BOX 3** cents per \$100 of assessed value upon motor vehicles and watercraft for the calendar year of 2021.

BOX 4

Signature of Tax District Representative Title Date

COUNTY OF OWEN
STATE OF KENTUCKY

TELEPHONE _____

Subscribed and sworn this _____ day of _____, 20____

My Commission Expires

Notary Public

BOX 5

Please confirm the accuracy of the tax rate written on this form. This is not your tangible or real property tax rate. Please review the form before submitting.

You may certify your motor vehicle and watercraft property tax rate above and return this form to:

OFFICE OF PROPERTY VALUATION
STATE VALUATION BRANCH
MOTOR VEHICLE SECTION
501 HIGH STREET STA 32, 4TH FL
FRANKFORT, KY 40601

VIA FAX: 502-564-8192 OR 502-564-8923
EMAIL: LINDSEYN.BROWN@KY.GOV
PHONE: 502-564-7384
EMAIL: KATIE.YOUNG@KY.GOV
PHONE: 502-782-5862

**UNIVERSITY OF KENTUCKY COOPERATIVE EXTENSION SERVICE
INSTRUCTIONS FOR COMPLETING MOTOR VEHICLE TAX RATE RETURN LETTER**

The Motor Vehicle Tax Rate Return Letter provides the Kentucky Department of Revenue the tax rates levied by the local taxing jurisdictions on Motor Vehicles.

BOX 1 – Prior Year Tax Rate (Cents Per \$100 of Assessed Value)

The information contained here will come pre-filled from the Department of Revenue and will be specific to each county. The box will contain the tax rate that was elected in the previous year. The rate will be reflected in cents per \$100 of assessed value). **This box is for reference purposes only.**

BOX 2 – Name of Taxing Jurisdiction

The information contained here will come pre-filled from the Department of Revenue and will be specific to each county. The box will contain the name of your specific extension service taxing district. **This box is for reference purposes only.**

BOX 3 – Current Tax Year Levied Tax Rate

This portion of the form will be completed and filled in with the rate (reflected in cents per \$100 of assessed value) once approved by the Extension District Board.

NOTE: MOTOR VEHICLE TAX RATES ARE NOT dependent on compensating or the 4% limitations. Instead all local taxing districts that propose to tax motor vehicles can levy a rate that does “not exceed the rate that could have been levied on motor vehicles by the district on January 1, 1983 assessments of motor vehicles”. Thus, a local district may levy a rate up to the maximum available 1983 tax rate for motor vehicles.

BOX 4 – Signature of Tax District Representative

This portion of the form should be signed by the **Extension District Board Chair/Treasurer**. They should sign, include their title, date of signature and a valid telephone number.

BOX 5- Notarization

This form requires notarization from a current Notary Public. The Notary will complete this portion of the form.

The completed form should then be mailed, faxed or emailed to the Kentucky Department of Revenue contacts listed on the bottom of form.