

TAX RATE PROCESS CHECKLIST

For Area Extension Directors



Cooperative
Extension Service

COUNTY

AREA

- ☐ Receive Email From the EBO with Tax Rate Calculations
Certification Date Listed On Worksheet _____
SPGE Has 45 Days From This Date To Set Rates
- ☐ REDs/AEDs/Regional Support Staff Review Calculations Sent By EBO
Reviews Should Be Conducted Collaboratively Between Regional Support & AEDs
- ☐ REDs/AEDs/Regional Support Staff Complete Tax Rate Revenue Projection Form
Projection Form Should Be Completed By Regional Support & Reviewed By AEDs
- ☐ Email Information To Area Extension Directors To Share With Counties
Regional Support Will Send Standardized Email To AEDs To Share With Counties As Necessary
- ☐ Extension District Board Sets Meeting Date & Time _____
AEDs Will Coordinate With Fiscal Contact To Arrange A Meeting Time For Extension District Board

Tax Rate Elected/Proposed By EDB - Verify That All Associated Steps Are Conducted

- ☐ Board Proposes/Elects To Take The Compensating Rate (or less)
 - ☐ Present A Copy Of The Tax Rates To The Fiscal Court
Record rates below:

Real Property

Personal Property

Motor Vehicle

AEDs Will Present Tax Rate Information To EDBs - AEDs Will Fill Out Documentation And Route To The Appropriate Recipient(s)

- ☐ Board Proposes A Rate Above Compensating (Not Greater Than 4%) - **Please Notify RED**
 - ☐ Advertisement Of Public Hearing Posted In Newspaper For 2 Consecutive Weeks
 - ☐ Public Hearing Conducted & Comments Accepted From Public
 - ☐ Notify Fiscal Court Within 7 Days Of Motion To Levy The Tax The Proposed Rates
 - ☐ Fiscal Court Has 30 Days To Approve/Disapprove/Fail To Act On The Proposed Rate
(Be Mindful Of The Timeline - SPGE Still Only Have 45 Days To Set A Rate)

Real Property

Personal Property

Motor Vehicle

AEDs Will Present Tax Rate Information To EDBs - AEDs Will Coordinate With Fiscal Contact To Ensure Appropriate Notice Is Listed In The Newspaper As Required By Statute - AEDs Will Fill Out Documentation And Route To The Appropriate Recipients(s)

- ☐ Board Proposes A Rate Greater Than 4% - **Please Notify RED**
 - ☐ Advertisement Of Public Hearing Posted In Newspaper For 2 Consecutive Weeks
 - ☐ Public Hearing Conducted & Comments Accepted From Public
 - ☐ 45-Day Window Following Motion To Petition/Protest
 - ☐ Notify Fiscal Court Within 7 Days Of The Motion To Levy The Tax The Proposed Rates
 - ☐ Fiscal Court Has 30 Days To Approve/Disapprove/Fail To Act On The Proposed Rate
(Be Mindful Of The Timeline - SPGE Still Only Have 45 Days To Set A Rate)

Real Property

Personal Property

Motor Vehicle

AEDs Will Present Tax Rate Information To EDBs - AEDs Will Coordinate With Fiscal Contact To Ensure Appropriate Notice Is Listed In The Newspaper As Required By Statute - AED Will Monitor If Proper Petition Is Filed In Conjunction With The Recall Process - AEDs Will Fill Out Documentation And Route To The Appropriate Recipients(s)

Routing Documentation

<input type="checkbox"/>	Complete Property Tax Rate Request Form (62A3000)		
	<input type="checkbox"/> Copy To Department of Revenue	Date Sent	_____
	<input type="checkbox"/> Copy To County Clerk	Date Sent	_____
	<input type="checkbox"/> Original Maintained In County Office	Date Sent	_____
	<input type="checkbox"/> Copy To Regional Support Staff	Date Sent	_____
	<i>AEDs Will Fill Out Documentation & Acquire Appropriate Signatures And Route To The Appropriate Recipient(s)</i>		
<input type="checkbox"/>	Motor Vehicle Tax Rate Return Form		
	<input type="checkbox"/> Copy To Department of Revenue	Date Sent	_____
	<input type="checkbox"/> Original Maintained In County Office	Date Sent	_____
	<input type="checkbox"/> Copy To Regional Support Staff	Date Sent	_____
	<i>AEDs Will Fill Out Documentation & Acquire Appropriate Signatures And Route To The Appropriate Recipient(s)</i>		
<input type="checkbox"/>	2025 Tax Rate Return Letter		
	<input type="checkbox"/> Copy Maintained In County Office	Date Sent	_____
	<input type="checkbox"/> Original To Regional Support Staff	Date Sent	_____
	<i>AEDs Will Fill Out Documentation & Acquire Appropriate Signatures And Route To The Appropriate Recipient(s)</i>		
<input type="checkbox"/>	EDB Minutes Showing Tax Rates (including <i>Optional Taxes</i> from the Property Tax Rate Request From)		
	<input type="checkbox"/> Original Maintained In County Office	Date Sent	_____
	<input type="checkbox"/> Copy To Regional Support Staff	Date Sent	_____
	<i>AEDs Will Verify Minutes Specifically List The Rates Levied And Route To The Appropriate Recipient(s)</i>		
<input type="checkbox"/>	Regional Support To Scan One Single File Containing All Four Documents To EBO		
	Email To EBO@uky.edu	Date Sent	_____
	<i>Completed By Regional Support Staff</i>		