

TAX RATE PROCESS CHECKLIST

For Area Extension Directors



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
 - Present A Copy Of The Tax Rates To The Fiscal Court
Record rates below:

Real Property	Personal Property	Motor Vehicle
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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)

Record rates below:

Real Property	Personal Property	Motor Vehicle
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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)

Record rates below:

Real Property	Personal Property	Motor Vehicle
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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

- Complete Property Tax Rate Request Form (62A3000)
- Copy To Department of Revenue Date Sent _____
 - Copy To County Clerk Date Sent _____
 - Original Maintained In County Office Date Sent _____
 - Copy To Regional Support Staff Date Sent _____

AEDs Will Fill Out Documentation & Acquire Appropriate Signatures And Route To The Appropriate Recipient(s)

- Motor Vehicle Tax Rate Return Form
- Copy To Department of Revenue Date Sent _____
 - Original Maintained In County Office Date Sent _____
 - Copy To Regional Support Staff Date Sent _____

AEDs Will Fill Out Documentation & Acquire Appropriate Signatures And Route To The Appropriate Recipient(s)

- 2023 Tax Rate Return Letter
- Copy Maintained In County Office Date Sent _____
 - Original To Regional Support Staff Date Sent _____

AEDs Will Fill Out Documentation & Acquire Appropriate Signatures And Route To The Appropriate Recipient(s)

- EDB Minutes Showing Tax Rates (including *Optional Taxes* from the Property Tax Rate Request From)
- Original Maintained In County Office Date Sent _____
 - Copy To Regional Support Staff Date Sent _____

AEDs Will Verify Minutes Specifically List The Rates Levied And Route To The Appropriate Recipient(s)

- Regional Support To Scan One Single File Containing All Four Documents To EBO
Email To **EBO@uky.edu** Date Sent _____

Completed By Regional Support Staff