

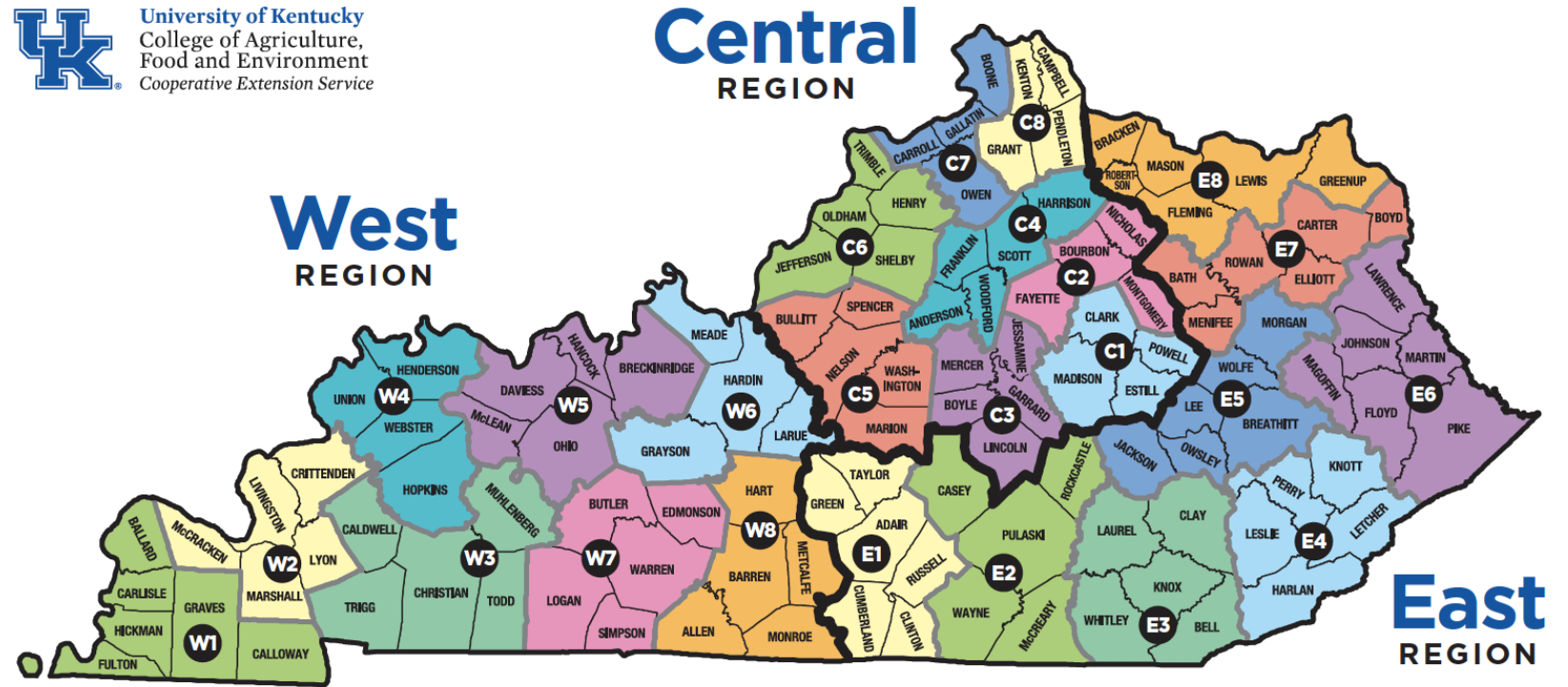
Tax Rate Process Training
for
Area Extension Directors
7-13-22

The Extension Business Office Team
Modified From 2021 Presentation (Atkinson)

General Information

Non-Taxing Cooperative Extension Districts

1. Hancock County
2. Hart County
3. Jefferson County
4. Rowan County
5. Trigg County



Property Tax Calendar

PROPERTY TAX CALENDAR—The basic tax calendar in Kentucky includes:

- a. Assessment Date [KRS 132.220(1)].....January 1
- b. Listing Period [KRS 132.220(1)].....January 1 – March 1
- c. PVA Recap to Districts [KRS 133.040(1)].....First Monday in April
- d. Public Inspection Tax Roll [KRS 133.045(1)].....13 Days beginning 1st Monday May
- e. Board of Assessment Appeals [KRS 133.120(2)].....5 Days 25 to 35 Days after (d)
- f. Clerk’s Recap to Revenue Cabinet [KRS 133.125(1)].....5 Days after Board ends
- g. Decisions Board Appeals [KRS 133.125(2)].....within 5 Days of Adjourn
- h. Revenue Cabinet Certification [KRS 132.020(7)].....Upon Completion**
- i. District Tax Rates to Clerk (KRS 132.0225).....September 1
- j. Clerk delivers Tax Bill to Sheriff [KRS 133.220(3)].....September 15
- k. Pay with 2% Discount [KRS 134.020(2)].....November 1
- l. Pay without Discount [KRS 134.020(2)].....November 2-December 31
- m. Tax Bills Delinquent [KRS 134.020(3)].....January 1
- n. Pay with 2% Penalty [KRS 134.020(5)].....January 1-January 31
- o. Pay with 10% Penalty [KRS 134.020(4)].....After January 31
- p. Sheriff’s accounts settlement [KRS 134.310(1)].....October Fiscal Court Meeting

Tax Rate Process Related To Cooperative Extension

1. Certified Tax Assessment Amounts Are Provided To CES and DLG by DOR*
2. DLG calculates rates and sends worksheet to EBO office.
3. EBO team will verify assessment amounts and appropriate rates.
4. Tax Rate Information Is Forwarded To The AEDs/Regional Support Staff/REDs
5. Information Is Compiled/Verified & Sent To AEDs To Share With Counties
6. EDB Conducts Meeting To Set Tax Rate
7. *Depending Upon The Rate Set Additional Steps May Be Involved As Required By Statute (e.g. Notifying Fiscal Court If Rate Generates Certain Revenue Levels, etc.)*
6. After Rates Are Set By EDB – Information Will Need Sent Back To Department of Revenue/CES Administration As Appropriate

***Counties Have 45 Days From The Certification Date To Establish The Tax Rates**

DLG will complete rate calculations within
2-4 days

We will target 24 hour turnaround at the
EBO office

Just be aware of the time constraints!

Area Extension Director Roles In the Tax Rate Process

AED Roles In The Tax Rate Process

- Review tax rates / calculations and Tax Rate Revenue Projection Form
- Coordinate with fiscal contact to arrange EDB meeting, attend and present tax rate information, and note 45 day window
- Guide EDB on processes and steps in setting tax rates. Do not provide input on what rate they should set.
- Work with REDs when EDB wants rate above compensating
- Complete all tax rate documentation and submit it to the appropriate recipients, which includes Regional Staff, County Clerk and Department of Revenue.


STEP ONE:
Certification Assessment Received

Step One: Certification Assessment Received

- Department for Local Government Receives the Certification Assessment from the Department of Revenue

Summary of the total of equalized assessments of the different property classes and the total assessment for a given county.

EBO office should see this as well – notice for US

WORKSHEET FOR CERTIFICATION ASSESSMENT FOR LOCAL GOVERNMENT			
CLASS OF PROPERTY			
REAL ESTATE, TANGIBLE PERSONALTY, PUBLIC SERVICE AND DISTILLED SPIRITS			
A 2019 Assessment of Adjusted Property At Full Rates			689,801,498
Net Change in	2020	89,512,100	
B 2020 Homestead Exemptions	2019	86,938,800	2,573,300
C 2019 Adjusted Tax Base			687,228,198
D 2020 Net Assessment Growth			22,836,862
E 2020 Total Valuation of Adjusted Property at Full Rates			710,065,060
	Property Subject to Taxation 2019	Net Assessment Growth	Property Subject to Taxation 2020
F Real Estate	\$595,443,653	19,165,387	\$612,035,750
G Tangible Personalty	37,584,302	605,618	38,189,920
H P.S. Co-Real Estate-Effective	16,272,268	796,827	17,069,095 *
P.S. Co.-Real Estate-100%	16,272,268	796,827	17,069,095 *
I P.S. Co.-Tang.-Effective	40,501,265	2,269,030	42,770,295 *
P.S. Co.-Tang.-100%	44,005,811	3,208,451	47,214,262 *
J Distilled Spirits	-	-	-
K Electric Plant Board	-	-	-
L Insurance Shares	-	-	-
M Motor Vehicles - Includes Public Service Motor Vehicles	111,803,861		113,625,012
N Watercraft	3,494,819		4,573,753
Net New Property: PVA Real Estate			5,853,200
P. S. Co. Real Estate-Effective			796,827 *
Unmined Coal			-
Tobacco in Storage			-
Other Agricultural Products			-
The following tangible items are not included in line G. Aircraft and watercraft assessment may be taxed or exempted at your option. Inventory in transit may be taxed only by special districts.			
Aircraft(Recreational & Non-Commercial)			164,500
Watercraft(Non-Commercial)			694,696
Inventory in transit			3,500
2019 R. E. Exonerations & Refunds			2,518,000
2019 Tangible Exonerations & Refunds			508,447
* Estimated Assessment + Increase Exonerations			
I, Thomas S. Crawford, Executive Director, Office of Property Valuation, certify that the above total is the equalized assessment of the different classes of property and the total assessment of _____ County as made by the Office of Property Valuation for 2020, subject to any increases or decreases that may hereafter be made as a result of the appeals to the Kentucky Board of Tax Appeals.			
Witness my hand this			
7-30-2020			
		 Thomas S. Crawford, Executive Director Office of Property Valuation Finance and Administration Cabinet	

STEP TWO:
Calculating Rates

Step Two: Calculating Rates

- DLG will use the Certification Assessment to complete the Tax Rate Calculation Worksheets which will be provided to CES Administration
- The Compensating Rate and 4% Rate are both calculated since the requirements for each differ.

LF 2009EV Rev. 06/2020		Real Property Tax Rate Calculation 2020 Co Tax Rates		Entity Name
City/Special Taxing District Real Property Tax Calculation Worksheet				
1.	2019 Actual Tax Rate (per \$100) Real Property			6.4300
2.	2019 Actual Tax Rate (per \$100) Personal Property			10.1313
3.	2019 Total Property Subject to Rate (A)			689801498.0000
4.	2019 Real Property Subject to Rate (col 1, F, H)			611715931.0000
5.	2020 Total Property Subject to Rate (E)			710065060.0000
6.	2020 Real Property Subject to Rate (col 3, F, H)			629104845.0000
7.	2020 New Property (KRS 132.010) (Net new PVA + PS)			6650027.0000
8.	2019 Personal Property Subject to Rate (Col 1, G, I, J)			78085567.0000
9.	2020 Personal Property Subject to Rate (Col 3, G, I, J)			80960216.0000
I. Compensating Rate for 2020 (KRS 132.010(6)):				
	$\frac{\$611,715,931}{A}$ / 100 X	6.4300	is	$\frac{\$39,333,334}{A}$ (2019 Real Property Revenue)
	$\frac{\$39,333,334}{A}$ div by	$\frac{\$622,454,818}{B \text{ minus } P}$ X 100		6.320 Rate I (Round Up) 6.319066577
Check for minimum revenue limit on compensating rate for 2019 (KRS 132.010 (3)):				
	$\frac{\$710,065,060}{E}$ / 100 X	6.320	is	\$44,876,112 Total 2020 Revenue
	$\frac{\$611,715,931}{A}$ / 100 X	6.430	is	$\frac{\$39,333,334}{A}$ (2019 Revenue (R.P.))
	$\frac{\$78,085,567}{B}$ / 100 X	10.131	is	$\frac{\$7,911,083}{B}$ (2019 Revenue (P.P.))
				\$47,244,417 Grand Total 2019 Revenue
	$\frac{\$47,244,417}{\text{Total 2019 Revenue}}$ /	$\frac{\$710,065,060}{E}$ X 100 =		6.654 Substitute for Rate I (Round Up) 6.653533609
II: Rate allowing 4% Increase in Revenue from real property (KRS 132.027(3)):				
	$\frac{\$622,454,818}{B \text{ minus } P}$ / 100 X	6.654	is	\$41,418,144 E
	$\frac{\$41,418,144}{E}$ X 1.04 /	$\frac{\$622,454,818}{B \text{ minus } P}$ X 100 is		6.920 Rate II (Round Down) 6.9201600000

Step Two: Calculating Rates

Once tax rates have been received from DLG, CES Administration will review and send REDs/AEDs/Regional Support Staff an email which contains the following:

1. Property Assessment Worksheet
2. Tax Rate Calculations Worksheet
3. Tax Rate Letter
4. Tax Rate Return Letter
5. Tax Rate Revenue Projection Form

This will change if necessary

The collage consists of five overlapping documents:

- Worksheet for Certification Assessment for Local Government:** A table with columns for 'CLASS OF PROPERTY', '2020', and '2019'. It lists various property classes like 'REAL ESTATE, TANGIBLE PERSONALITY, PUBLIC SERVICE AND DISTILLED SPIRITS' and provides numerical values for each.
- UK COOPERATIVE EXTENSION SERVICE - REVENUE PROJECTION FORM:** A form with sections for 'Compensating Rate' and 'Compensating +4%'. Each section contains a table for 'CALCULATION OF ANTICIPATED TAX REVENUE IF COUNTY USES THE COMPENSATING RATE' with rows for Real Property, Personal Property, and Motor Veh/Watercraft.
- Real Property Tax Rate Calculation 2020 Co Tax Rates:** A detailed calculation sheet. It lists '2019 Actual Tax Rate (per \$100) Real Property' as 6.4300 and '2019 Actual Tax Rate (per \$100) Personal Property' as 10.1313. It calculates '2020 Total Property Subject to Rate (A)' as 68980149.0000 and '2020 Real Property Subject to Rate (E)' as 61715331.0000. It also shows 'Total 2020 Revenue' as \$44,876,112 and '2019 Revenue (P.P.)' as \$39,333,334.
- MEMORANDUM (top right):** From the University of Kentucky, dated July 30, 2020. It is addressed to the District Director and is from Laura Stephenson, Associate Dean & Director of Extension. It states: 'Listed below are the calculated tax rates for the above County for 2020 Calculated Tax Rates for the above County. As in past years, we have calculated a compensating rate since the requirements for each differ. As in the past, a rate set between the compensating rate and the maximum rate caps were repealed in 1990, we are submitting a public hearing and a rate cap. We are submitting the following tax rates for 2020: Real Property: 6.554, Personal Property: 10.1313, Motor Vehicle: 6.320. Please return this form to us as soon as the 2020 rates have been established. Thank you.' It is submitted by Tamara District Board Chairman.
- MEMORANDUM (bottom right):** From the University of Kentucky, dated July 30, 2020. It is addressed to the District Director and is from Emma District Board Chair. It states: 'County Extension Board submitted the following tax rates for 2020: Real Property: 6.554, Personal Property: 10.1313, Motor Vehicle: 6.320. Please return this form to us as soon as the 2020 rates have been established. Thank you.' It is submitted by Tamara District Board Chairman.

STEP THREE:

Information Verified & Sent To AEDs To
Share With Counties

Step Three: Information Verified & Sent To Counties

CES Administration will request that before being shared with county that REDs/AEDs/Regional Support Staff will review the calculation amounts and complete the Tax Rate Revenue Projection Form:

1. **Real Property Tax Rate Calculation Worksheet**
(Compare To Certification Assessment)
2. **Personal Property Tax Rate Calculation Worksheet**
(Compare To Certification Assessment)
3. **Please Complete the Tax Rate Revenue Projection Form**
(Provides revenue estimates for the calculated rates)

These items should be reviewed and completed by Regional Support & checked by the Area Extension Director

The image displays three overlapping forms used for tax rate calculations and revenue projections. The top-left form is a 'Worksheet for Certification Assessment for Local Government' for Real Estate Taxable Personalty, Public Service and Distilled Spirits. The top-right form is a 'Real Property Tax Rate Calculation 2020 Co Tax Rates' showing various property classes and their respective rates. The bottom form is the 'UK Cooperative Extension Service - Revenue Projection Form', which includes sections for 'Compensating Rate', '+4% Rate', and 'Other Rate (for informational purposes)'. Each section contains a table for calculating anticipated tax revenue based on different rate scenarios.

Step Three: Information Verified & Sent To Counties

**Once Reviewed & The Revenue Projection
Worksheet Prepared**

**Information is sent To Area Extension Directors To
Be Shared With Counties**

**For Counties Who Have County Managers Information Should Be
Sent To REDs To Forward On**

Step Three: Information Verified & Sent To Counties

The following items to need sent from Regional Support Staff to Area Extension Directors in an Email Using Language Which Will Be Provided By CES Administration:

- 1. Property Assessment Worksheet*
- 2. Tax Rate Calculations Worksheet*
- 3. Tax Rate Letter*
- 4. Tax Rate Return Letter*
- 5. Tax Rate Revenue Projection Form*

Property Assessment Worksheet


WORKSHEET FOR CERTIFICATION ASSESSMENT FOR LOCAL GOVERNMENT

- Originates from DOR - sent to DLG for rate calculation
- We will notify when this moves to DLG - 45 day clock starts
- Reviewed by EBO / RED / AED

CLASS OF PROPERTY			
REAL ESTATE, TANGIBLE PERSONALTY, PUBLIC SERVICE AND DISTILLED SPIRITS			
A 2020 Assessment of Adjusted Property At Full Rates			710,065,060
Net Change in	2021	92,236,700	
B 2021 Homestead Exemptions	2020	89,512,100	2,724,600
C 2020 Adjusted Tax Base			707,340,460
D 2021 Net Assessment Growth			35,755,451
E 2021 Total Valuation of Adjusted Property at Full Rates			743,095,911
	Property Subject to Taxation 2020	Net Assessment Growth	Property Subject to Taxation 2021
F Real Estate	\$612,035,750	32,877,111	\$642,188,261
G Tangible Personalty	38,189,920	946,446	39,136,366
H P.S. Co-Real Estate-Effective	17,069,095	154,032	17,223,127 *
P.S. Co.-Real Estate-100%	17,069,095	154,032	17,223,127 *
I P.S. Co.-Tang.-Effective	42,770,296	1,777,861	44,548,157 *
P.S. Co.-Tang.-100%	47,214,262	2,010,793	49,225,055 *

Tax Rate Calculation Worksheet

- Utilizes DOR assessment and last year's tax rate to calculate compensating and 4% rates on real and personal property
- Reviewed by EBO / RED / AED

 Special Purpose Governmental Entity Tax Rate Calculations Workbook Real 1570 Adair County Extension Taxing District Adair			
1	2020 Actual Tax Rate (per \$100) Real Property		.0604
2	2020 Actual Tax Rate (per \$100) Personal Property		.1013
3	2020 Total Property Subject to Rate (A)		\$710,065,060
4	2020 Real Property Subject to Rate (col 1, F, H)		\$629,104,845
5	2021 Total Property Subject to Rate (E)		\$743,095,911
6	2021 Real Property Subject to Rate (col 3, F, H)		\$659,411,388
7	2021 New Property (KRS 132.010) (Net new PVA + PS)		\$9,903,932 (Auto "0" Substitute if Negative)
8	2020 Personal Property Subject to Rate (Col 1, G, I, J)		\$80,960,216
9	2021 Personal Property Subject to Rate (Col 3, G, I J)		\$83,684,523
I. Compensating Rate for 2021 (KRS 132.010(6)):			
	$\frac{\$629,104,845}{4} / 100 \times$	$.0604$	is $\$380,168$ A (2020 Real Property Revenue)
	$\frac{\$380,168}{A}$ div by	$\frac{\$649,507,456}{6 \text{ minus } 7}$	X 100 $.059$ Rate I (round up) 0.058531747
Check for minimum revenue limit on compensating rate for 2021 (KRS 132.010 6)):			
	$\frac{\$743,095,911}{5} / 100 \times$	$.059$	is $\$438,427$ Total 2021 Revenue
	$\frac{\$629,104,845}{4} / 100 \times$	$.060$	is $\$380,168$ 2020 Revenue (R.E.)
	$\frac{\$80,960,216}{8} / 100 \times$	$.101$	is $\$82,023$ 2020 Revenue (P.P.)

Tax Rate Letter

MEMORANDUM

- Originates from EBO office
- Will contain compensating and 4% rates for real and personal property

To: Area Extension Director
Region / Area

From: Laura Stephenson
Associate Dean & Director of Extension



Date: Month XX, XXXX

RE: 2022 Calculated Tax Rates for _____ County | Extension District

Listed below are the calculated tax rates for the above-mentioned district.

Real Property		Personal Property	
<u>Compensating</u>	<u>W/ 4%</u>	<u>Compensating</u>	<u>W/ 4%</u>
6.30	6.50	10.71	11.05

As in past years, we have calculated a compensating and 4% rate for real and personal property. Even though maximum rate caps were repealed in 1990, we must continue to calculate both the compensating and 4% rates since the requirements for each differ.

Tax Rate Return Letter



College of Agriculture, Food and Environment
Cooperative Extension Service
Field Programs/County Operations

- Originates from EBO office
- Blank form for recording of real, personal, and motor vehicles rates when set

To: Area Extension Director

From: Extension District Board Chair

_____ County Extension Board submitted the following tax rates for 2021.

Real Property _____

Personal Property _____

Motor Vehicle _____

Please return this form to us as soon as the 2021 rates have been established. Thank you.
(Send copy of minutes showing tax rates that were set)

Submitted by: _____
Extension District Board Chairman

Date Submitted: _____

Tax Rate Revenue Projection Form

- Originates from EBO office
- Used for revenue planning
- Complete prior to sharing with counties

UK COOPERATIVE EXTENSION SERVICE - REVENUE PROJECTION FORM					
County Name:					
Tax Year:					
Compensating Rate					
CALCULATION OF ANTICIPATED TAX REVENUE IF COUNTY USES THE COMPENSATING RATE					
Real Property		(X)		=	\$0.00
	<i>(Property Assessment Subject to Rate)</i>		<i>(Tax Rate)</i>		
Personal Property		(X)		=	\$0.00
	<i>(Property Assessment Subject to Rate)</i>		<i>(Tax Rate)</i>		
Motor Veh/Watercraft		(X)		=	\$0.00
			<i>(Tax Rate)</i>		
Total Gross Income	\$0.00	-	5.0000	=	\$0.00
			<i>(Delinquency Rate)</i>		
Subtotal Gross Income	\$0.00	-	4.2500	=	\$0.00
			<i>(Collection Rate)</i>		Proj Revenue
Compensating +4% Rate					
CALCULATION OF ANTICIPATED TAX REVENUE IF COUNTY USES THE COMPENSATING +4% RATE					
Real Property	\$0	(X)		=	\$0.00
	<i>(Property Assessment Subject to Rate)</i>		<i>(Tax Rate)</i>		
Personal Property	\$0	(X)		=	\$0.00
	<i>(Property Assessment Subject to Rate)</i>		<i>(Tax Rate)</i>		
Motor Veh/Watercraft	\$0	(X)		=	\$0.00
			<i>(Tax Rate)</i>		
Total Gross Income	\$0.00	-	5.0000	=	\$0.00
			<i>(Delinquency Rate)</i>		
Subtotal Gross Income	\$0.00	-	4.2500	=	\$0.00
			<i>(Collection Rate)</i>		Proj Revenue
Other Rate (for informational purposes)					
CALCULATION OF ANTICIPATED TAX REVENUE IF COUNTY USES THE RATE LISTED BELOW					
Real Property	\$0	(X)		=	\$0.00
	<i>(Property Assessment Subject to Rate)</i>		<i>(Tax Rate)</i>		
Personal Property	\$0	(X)		=	\$0.00
	<i>(Property Assessment Subject to Rate)</i>		<i>(Tax Rate)</i>		
Motor Veh/Watercraft	\$0	(X)		=	\$0.00
			<i>(Tax Rate)</i>		
Total Gross Income	\$0.00	-	5.0000	=	\$0.00
			<i>(Delinquency Rate)</i>		

STEP FOUR:
Extension District Board Meetings
Setting The Rates

Extension District Board Meeting

Setting The Rates

Extension District Boards Typically Have The Following Options
When It Comes To Levying Tax Rates:

1. Levying the **Compensating Rate**
2. Levying a rate **Above Compensating** (but not greater than 4%)
3. Levying a rate **Greater than 4%**
4. Levying A **New Tax**

(applicable to EDBs who currently do not levy a tax or wish to begin levying on an optional tax)

Extension District Board Meeting Setting The Rates

The Direction The EDB Takes In Levying A Tax Rate
Determines The Proper Procedure

Extension District Board Meeting

Setting The Rates

COMPENSATING RATE

The compensating tax rate is defined as that **rate, when applied to the current year's assessment of real property, excluding new property, will produce an amount of revenue approximately equal as that produced last year from real property.**

Therefore, as real property **assessments rise**, the **tax rate is rolled back** to keep the **revenue generated** from the existing real property assessments **about the same.**

This tax rate can be adopted automatically by the taxing district.

Extension District Board Meeting

Setting The Rates

RATE ABOVE COMPENSATING (No Greater Than 4% Increase)

Defined as a **tax rate which will provide no more revenue from real property, exclusive of revenue from new property, than 4% over the amount of revenue produced by the compensating tax rate.**

In other words, this **rate will produce revenue from the current year's assessment, less the new property assessment, that is 4% greater than the preceding year's revenue.**

This tax rate requires a public hearing before it can be put into effect.

Extension District Board Meeting

Setting The Rates

PUBLIC HEARING (Per KRS 132.023)

A special purpose governmental entity **proposing to levy a tax rate which exceeds the compensating tax rate** shall submit the proposed rate as required by KRS 65A.110 and shall **hold a public hearing to hear comments from the public** regarding the proposed tax rate.

The **hearing shall be held in the same location where the governing body of the city or county where the largest number of citizens served by the special purpose governmental entity reside** meets and shall be held immediately before a regularly scheduled meeting of that governing body.

Extension District Board Meeting

Setting The Rates

PUBLIC HEARING (Per KRS 132.023)

- The special purpose governmental entity shall **advertise the hearing for two (2) consecutive weeks, in the newspaper of largest circulation** in the county, a display type advertisement of not less than twelve (12) column inches.

In lieu of the two (2) published notices, a single notice containing the required information may be sent by first-class mail to each person owning real property.

- **The hearing shall be open to the public.** All persons desiring to be heard shall be given an opportunity to present oral testimony.

Extension District Board Meeting

Setting The Rates

RATE GREATER THAN 4%

A taxing district may levy a rate that will produce more than 4% additional revenue from real property taxed the preceding year.

Before this rate can be set, a public hearing must be held AND the voters can petition that the increase above 4% be put to a recall vote.

Extension District Board Meeting

Setting The Rates

PUBLIC HEARING AND SUBJECT TO RECALL (Per KRS 132.023)

That portion of a tax rate levied by an action of a special purpose governmental entity which will produce revenue from real property, exclusive of revenue from new property, **more than four percent (4%) over the amount of revenue produced by the compensating tax rate shall be subject to a recall vote or reconsideration** by the special purpose governmental entity as provided for in KRS 132.017.

STEP FIVE:
Proper Notification

Tax Rate Approval Process – Proper Notification

Compensating Rate

If the EDB adopts the Compensating Rate.

1. Present A Copy Of The Tax Rates To The Fiscal Court.
2. Complete Required Documentation & Return To Appropriate Recipient(s).

Tax Rate Approval Process – Proper Notification Above Compensating Rate

If the EDB proposes any rate above Compensating Rate.

1. Make Sure That Proper Procedure For Public Hearings/Recall Has Been Followed.
2. Within Seven (7 Days) After The Motion To Levy A Tax, Notify In Writing The Proposed Rate To The Fiscal Court.
(Per Senate Bill 5/KRS 65A.110 – Details On Following Slides)
3. Fiscal Court Will Have 30 Days From The Date Of Submission To Approve/Disapprove/Fail To Act On The Rate.
4. Complete Required Documentation & Return To Appropriate Recipient(s).

Property Tax Calendar

RATE WITHIN 45 DAYS OF CERTIFICATION

A district setting a tax rate that is not subject to recall vote shall establish a final tax rate within forty-five (45) days of Department of Revenue Certification of Assessment (KRS 132.017).

Any district failing to meet the deadline shall be required to use the compensating tax rate for that year's property tax bills (KRS 132.0225).

STEP SIX:
Returning Documentation

Completing Forms – Tax Rate Established

- **Property Tax Rate Request Form (62A3000)** – County should have received this form typically in July from DOR. Completed form should be returned to: Department of Revenue (mailed, faxed or emailed) & County Clerk and Regional Support Staff within 45 days of certification.

https://cafebusinesscenter.ca.uky.edu/files/62a3000_form_instructions.pdf

- **Motor Vehicle Tax Rate Return Form** – County should have received this form typically in July from DOR. Completed form should be returned to Department of Revenue and Regional Support Staff.

https://cafebusinesscenter.ca.uky.edu/files/motor_vehicle_tax_rate_return_letter_instructions.pdf

- **2022 Tax Rate Return Letter (CES)** – This form was sent by CES Administration and should have been received by the county with their initial tax rate information. Completed form should be returned to Regional Support Staff.
- **EDB Minutes Showing Rates** – Make sure minutes reflect the actual rates selected. Copy of minutes should be provided to the Regional Support Staff.

Completing Forms – Tax Rate Established

After rates are set by the EDB the following documentation should be sent to Regional Support Staff (in addition to other required recipients):

1. Property Tax Rate Request Form (62A3000)
2. Motor Vehicle Tax Rate Return Form
3. 2022 Tax Rate Return Letter
4. EDB Minutes Verifying Rates

After rates are set and information is received back from the county Regional Support Staff will need to scan these documents as ONE SINGLE FILE, which can be accessed by EBO Team

Questions

