

TAX RATE PROCESS CHECKLIST

For Area Extension Directors

County _____ Area _____

- Receive email from CES Administration with Tax Rate Calculations Certification date listed on worksheet **SPGE has FORTY FIVE (45) days from this date to set rates**
- REDs/AEDs/Regional Support Staff Review Calculations sent by CES Administration
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 _____

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 TWO (2) consecutive weeks
 - Public Hearing conducted & comments accepted from the public
 - Notify Fiscal Court within SEVEN (7) days of the motion to levy the Proposed Tax Rates
 - Fiscal Court has THIRTY (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 _____

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 recipient(s)

- Board proposes a rate Greater than 4% - **Please Notify RED**
 - Advertisement of Public Hearing posted in Newspaper for TWO (2) consecutive weeks
 - Public Hearing conducted & comments accepted from the Public
 - FORTY-FIVE (45) day window following motion to petition/protest
 - Notify Fiscal Court within SEVEN (7) days of the motion to levy the Proposed Tax Rates
 - Fiscal Court has THIRTY (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 _____

Routing Documentation



University of Kentucky
College of Agriculture,
Food and Environment
Cooperative Extension Service

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 to 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 and acquire appropriate signatures and route to the appropriate recipient(s)

NOTE: Motor Vehicle Tax Rates may not exceed the rate that could have been levied in 1983.

2022 Tax Rate Return Letter

- Copy Maintained in County Office Date Sent _____
- Original to Regional Support Staff Date Sent _____

AEDs will fill out documentation and acquire appropriate signatures and route to the appropriate recipient(s)

EDB Minutes showing rates

- 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 (4) documents to CES Administration

- To: Natalie.Simpson@uky.edu Date Sent _____
- Cc: Cristin.Sullivan@uky.edu

Completed by Regional Support Staff