

COMMONWEALTH OF KENTUCKY  
DEPARTMENT OF REVENUE  
OFFICE OF PROPERTY VALUATION  
OMITTED TANGIBLE BRANCH  
STATION 32 4TH FL, 501 HIGH STREET  
FRANKFORT, KY 40601-2103  
Phone (502) 782-2477 Fax (502) 564-8192

July 15, 2018

DARNELL MCINTOSH  
FINANCE OFFICER  
420 COURT ST  
P O BOX 750  
JACKSON, KY 41339-0000

BREATHITT COUNTY - BREATHITT COUNTY SCHOOL

+++++ FIRST REQUEST +++++

RE: Request for 2018 Kentucky Property Tax Rates - Regular & Local Option

This correspondence is an official request for your 2018 tax rate information. The Department of Revenue, Office of Property Valuation must annually collect the current real and personal property tax rates imposed by all taxing jurisdictions legally established within the Commonwealth of Kentucky. Due to the fact that these rates are used by the Department of Revenue to calculate your taxes, it is imperative that your compliance with this request be accurate and timely.

Please be advised that the Department of Revenue operates numerous computer systems that contain local tax rate information. These systems are maintained for the purpose of assessing, certifying and/or collecting and distributing current and omitted personal and real property taxes and public service company (franchise) property taxes for which the local governments are the primary recipients. Furthermore, the Department organizes the tax rate information to produce an annual publication for public use called the 'Kentucky Property Tax Rates'.

To comply with our request, please complete and return the following documents to the Department of Revenue within 45 days of the Departments Certification in accordance with KRS 132.0225:

- 1) the enclosed schedule, completed in its entirety;
- 2) an official copy of the final tax ordinance or minutes that established your 2018 tax rate(s);
- 3) FOR CITIES ONLY:**  
a copy of a 2018 real property tax bill and a personal property tax bill that illustrates your tax rate(s).
- 4) FOR SCHOOLS ONLY:**  
a copy of your Tax Rate Levied Form (F-1) filed with the Department of Education.

Failure to provide your tax rate information could jeopardize the collection and distribution of state and local tax dollars to your jurisdiction. If your tax rates have not been set, please remit the information as soon as it is available. If you need to refer to your 2017 tax rates, please visit the DOR web site <http://revenue.ky.gov/pvanetwork/> to view the 2017 tax rate book. If you have any questions or need assistance regarding this matter, please contact Kathryn Reaves at (502) 782-2477 or via email at [kathryn.reaves@ky.gov](mailto:kathryn.reaves@ky.gov). Thank you for your time and immediate attention to this matter.

Sincerely,

Division of State Valuation  
Office of Property Valuation



COMMONWEALTH OF KENTUCKY  
DEPARTMENT OF REVENUE  
OFFICE OF PROPERTY VALUATION

ATTN: DARNELL MCINTOSH  
BREATHITT CO BOARD OF EDUCATION  
420 COURT STREET  
P O BOX 750  
JACKSON KY 41339

(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.**

2019 MOTOR VEHICLE & WATERCRAFT PROPERTY TAX RATE CERTIFICATION

The tax rate for 2018 was 49.200 cents per \$100.00 of assessed value. I certify that the BREATHITT CO BOARD OF EDUCATION will levy a property tax rate of \_\_\_\_\_ cents per \$100 of assessed value upon motor vehicles and watercraft for the calendar year of 2019.

\_\_\_\_\_  
Signature of Tax District Representative

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

COUNTY OF BREATHITT  
STATE OF KENTUCKY

TELEPHONE \_\_\_\_\_

Subscribed and sworn this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_  
My Commission Expires

\_\_\_\_\_  
Notary Public

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: KATHRYN.REAVES@KY.GOV  
PHONE: 502-782-2477

Commonwealth of Kentucky  
FINANCE AND ADMINISTRATION CABINET  
OFFICE OF PROPERTY VALUATION  
STATE VALUATION BRANCH  
501 High Street, SOB 4<sup>th</sup> Floor Sta. 32  
Frankfort, Kentucky 40601  
Phone (502) 564-8180 Fax (502) 564-8923  
WWW.REVENUE.KY.GOV

**Instructions**  
**2019 Motor Vehicle & Watercraft Property Tax Rate Certification**

Each year the Department of Revenue receives a number of Motor Vehicle & Watercraft Property Tax Rate Certifications in which the tax rate certified is incorrect due to the erroneous placement of the decimal point. The tax rate certification requests the taxing jurisdiction certify the tax rate to be levied in **cents per \$100 of assessed value**. If the tax rate to be levied is stated as dollars per \$100 of assessed value in the jurisdiction's records, the tax rate should be converted to cents per \$100 of assessed value on the tax rate certification by moving the decimal point two places to the right.

Example: If the tax rate to be levied by the jurisdiction was passed at \$0.456 per \$100 of assessed value, it should be listed on the tax rate certification as 45.60 cents per \$100 (not 0.456 cents per \$100). The tax rate in effect for 2018 has been listed on the 2019 certification for your reference. It reflects the proper placement of the decimal point.

**The deadline for the submission of the 2019 Motor Vehicle & Watercraft Property Tax Rate Certification is October 1, 2018 (KRS 132.487). Any taxing jurisdiction failing to submit the certification by the due date will receive the rate in effect for 2018. If there are no changes please submit a report stating NO CHANGE by the deadline, that way we won't send out a second notice.**

A copy of the completed tax rate certification should be kept on file by the jurisdiction. If you should have any questions, please contact the Motor Vehicle Section at 1-800-608-3503 or 1-502-564-8180. Your cooperation is greatly appreciated.