

The original form should be completed and submitted within 45 days of the Department's certification KRS 132.0225

This form is necessary to ensure that your jurisdiction will receive the appropriate amount of property tax revenue from state collections and to ensure your current mailing address is on file to send the checks for collected revenue.

* DO NOT LEAVE A BOX BLANK! If you elected not to adopt a rate for a tax type, please enter "0" or check the "NO" box.

Tax Rates Per \$100
Ex: 10¢ = 0.1000

TAX TYPE	
1 *	GENERAL REAL ESTATE RATE
2 *	GENERAL TANGIBLE PERSONAL PROPERTY RATE
3 *	KRS 132.028 and 68.246 Rate on business inventories levied by a city, urban-county government and fiscal court. Subject to the provisions of KRS 132.027 and KRS 68.245 a city, urban-county government or county fiscal court may levy a rate on business inventories equal to or less than the prevailing rate of taxation on other tangible personal property in the respective city, urban-county government or county.
OPTIONAL TAXES If your jurisdiction has voted to tax the following optional items, please check "YES." Otherwise, check "NO."	
4 *	AIRCRAFT Taxed at tangible rate, or exempt; not motor vehicle rate.
5 *	DOCUMENTED WATERCRAFT NON KY REGISTERED WATERCRAFT Taxed at tangible rate, or exempt; not motor vehicle rate.
6 *	IN-TRANSIT INVENTORY Taxed at prevailing tangible rate or exempt. Note: Cities, counties, and schools cannot receive revenue from In-Transit Inventory (KRS 132.099(2))

PLEASE PRINT YOUR CURRENT MAILING ADDRESS AND CONTACT INFORMATION.

County:	
Taxing Jurisdiction Name:	
Contact Person:	Title:
Mailing Address:	
City:	State:
Telephone:	Email:
Fax:	Zip Code:

As the representative for the local jurisdiction named above, I certify that these requested property tax rates have been set for the above year.

Signature:	Date:
Print Name:	Title:

Questions concerning this form and the property tax rate levies can be directed to Kathryn Reaves at (502) 782-2477 or Justin Taylor at (502) 564-7098

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

July 15, 2022

GLEN TEAGER
FINANCE OFFICER
551 VIKING DRIVE
MOREHEAD, KY 40351-1669

ROWAN COUNTY - ROWAN COUNTY SCHOOL

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

RE: Request for 2022 Kentucky Property Tax Rates - Regular & Local Option

This correspondence is an official request for your 2022 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 2022 tax rate(s);
- 3) FOR CITIES ONLY:**
a copy of a 2022 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 2021 tax rates, please visit the DOR web site <http://revenue.ky.gov/> to view the 2021 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. Thank you for your time and immediate attention to this matter.

Sincerely,

Division of State Valuation
Office of Property Valuation