

COMMONWEALTH OF KENTUCKY  
DEPARTMENT OF REVENUE  
OFFICE OF PROPERTY VALUATION

ATTN: GLEN TEAGER  
ROWAN CO BOARD OF EDUCATION  
551 VIKING DR  
MOREHEAD KY 40351 1669

(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.**

2023 MOTOR VEHICLE & WATERCRAFT PROPERTY TAX RATE CERTIFICATION

The tax rate for 2022 was 49.000 cents per \$100.00 of assessed value. I certify that the ROWAN 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 2023.

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

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

COUNTY OF ROWAN  
STATE OF KENTUCKY

TELEPHONE \_\_\_\_\_

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

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

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

Please confirm the accuracy of the tax rate written on this form. This is not your tangible or real property tax rate.  
Please review the form before submitting.

You may certify your motor vehicle and watercraft property tax rate above and return this form to:

OFFICE OF PROPERTY VALUATION  
STATE VALUATION BRANCH  
PERSONAL PROPERTY SECTION  
501 HIGH STREET STA 32, 4TH FL  
FRANKFORT, KY 40601

VIA FAX: 502-564-8192  
EMAIL: KATHRYN.REAVES@KY.GOV  
PHONE: 502-782-2477  
EMAIL: JUSTIN.TAYLOR@KY.GOV  
PHONE: 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](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