

**KENTUCKY DEPARTMENT OF EDUCATION**  
**Real Estate And Personal Property Tax Calculation**  
**Report 3**

**District: 035 Boone County - School Year: 2022 - 2023**

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ITEM

|  |                |  |  |
|--|----------------|--|--|
| A. January 1, 2021 Assessment of Adjusted Property at Full Rates     | 16,581,313,120 |  |  |
| B. January 1, 2022 Homestead Exemptions                              | 15,956,890     |  |  |
| C. January 1, 2021 Adjusted Tax Base (A-B)                           | 16,565,356,230 |  |  |
| D. January 1, 2022 Net Assessment Growth                             | 825,121,848    |  |  |
| E. January 1, 2022 Total Valuation of Adjusted Property at Full Rate | 17,390,478,078 |  |  |

  

|  | <u>Property Subject to Taxation as of<br/>January 1, 2021</u> | <u>Net Assessment Growth</u> | <u>Property Subject to Taxation as of<br/>January 1, 2022</u> |
|--|---|------------------------------|---|
| F. Real Estate   | 13,513,561,628  | 1,047,998,355                | 14,545,603,093  |
| G. Tangible Personal                                       | 2,112,191,792   | -164,021,640                 | 1,948,170,152   |
| H. P.S. Co. - Real Estate                                  | 235,860,504   | -28,280,107                  | 207,580,397   |
| I. P.S. Co. - Tangible Personal                            | 719,281,366   | -30,695,181                  | 688,586,185   |
| J. Distilled Spirits                                       | 417,830   | 120,421                      | 538,251   |
| K. Electric Plant Board                                    | 0   | 0                            | 0   |
| L. Motor Vehicles - Includes Public Service Motor Vehicles | 1,210,329,558   |                              | 1,386,722,041   |

  

|   |                      |             |               |             |             |
|---|----------------------|-------------|---------------|-------------|-------------|
| <b>Net New Property:</b>                    | PVA Real Estate      | 329,054,890 | Exonerations: | Real Estate | 21,255,600  |
|   | P.S. Co. Real Estate | -28,280,107 |               | Tangible    | 181,206,353 |
| Unmined Coal:                               |                      | 0           |               |             |             |
| Aircraft (Recreational and Non-Commercial): |                      | 8,184,405   |               |             |             |
| Watercraft (Non-Commercial):                |                      | 36,830      |               |             |             |

