

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

District: 034 Berea Independent - School Year: 2025 - 2026

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ITEM

A. January 1, 2024 Assessment of Adjusted Property at Full Rates	331,014,547
B. January 1, 2025 Homestead Exemptions	1,907,100
C. January 1, 2024 Adjusted Tax Base (A-B)	329,107,447
D. January 1, 2025 Net Assessment Growth	8,506,263
E. January 1, 2025 Total Valuation of Adjusted Property at Full Rate	337,613,710

	<u>Property Subject to Taxation as of January 1, 2024</u>	<u>Net Assessment Growth</u>	<u>Property Subject to Taxation as of January 1, 2025</u>
F. Real Estate	295,776,766	12,634,997	306,504,663
G. Tangible Personal	9,396,988	-516,702	8,880,286
H. P.S. Co. - Real Estate	5,654,973	714,198	6,369,171
I. P.S. Co. - Tangible Personal	20,185,820	-4,326,230	15,859,590
J. Distilled Spirits	0	0	0
K. Electric Plant Board	0	0	0
L. Motor Vehicles - Includes Public Service Motor Vehicles	36,932,314		37,708,102

Net New Property:	PVA Real Estate	2,364,320	Exonerations: Real Estate	692,254
	P.S. Co. Real Estate	714,198	Tangible	88,149
Unmined Coal:		0		
Aircraft (Recreational and Non-Commercial):		0		
Watercraft (Non-Commercial):		0		

