



Andy Beshear
GOVERNOR

**FINANCE AND ADMINISTRATION CABINET
DEPARTMENT OF REVENUE
OFFICE OF PROPERTY VALUATION**

501 High Street
Frankfort, Kentucky 40601

Holly M. Johnson
SECRETARY

Thomas B. Miller
COMMISSIONER

David L. Gordon
EXECUTIVE DIRECTOR

Instructions 2027 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 2026 has been listed on the 2027 certification for your reference. It reflects the proper placement of the decimal point.

The deadline for the submission of the 2027 Motor Vehicle & Watercraft Property Tax Rate Certification is October 1, 2026 (KRS 132.487). Any taxing jurisdiction failing to submit the certification by the due date will receive the rate in effect for 2026. 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 Ashley Sheeks at (502) 564-7097 or Justin Taylor at (502) 564-7098. Your cooperation is greatly appreciated.

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MENIFEE CO BOARD OF EDUCATION
202 BACK STREET P O BOX 110
FRENCHBURG, KY 40322

(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 of calculations based upon House Bill 19.

Please note the MOTOR VEHICLE TAX RATES ARE NOT dependent upon compensating rates or the 4% limitations set forth in House Bill 44 or House Bill 9. 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.

2027 MOTOR VEHICLE & WATERCRAFT PROPERTY TAX RATE CERTIFICATION

No change from PY.

The tax rate for 2026 was 49.200 cents per \$100.00 of assessed value. I certify that the MENIFEE CO BOARD OF EDUCATION will levy a property tax rate of 49.2 cents per \$100 of assessed value upon motor vehicles and watercraft for the calendar year of 2027.

Signature of Tax District Representative

Title

Date

COUNTY OF MENIFEE
STATE OF KENTUCKY

TELEPHONE

606-768-8002

Subscribed and sworn this 15th day of July, 20 26

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
DIVISION OF STATE VALUATION
PERSONAL PROPERTY BRANCH
501 HIGH STREET
FRANKFORT, KY 40601

VIA FAX: 502-564-8192
EMAIL: ASHLEY.SHEEKS@KY.GOV
PHONE: 502-564-7097
EMAIL: JUSTIN.TAYLOR@KY.GOV
PHONE: 502-564-7098

