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

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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.

