KENTUCKY DEPARTMENT OF EDUCATION

Real Estate And Personal Property Tax Calculation

Report 3

District: 034 Berea Independent - School Year: 2026 - 2027 **Date Generated: August 6, 2026 2:59:57 PM**

ITEM	
A. January 1, 2025 Assessment of Adjusted Property at Full Rates	337,613,710
B. January 1, 2026 Homestead Exemptions	1,055,777
C. January 1, 2025 Adjusted Tax Base (A-B)	336,557,933
D. January 1, 2026 Net Assessment Growth	11,482,134
E. January 1, 2026 Total Valuation of Adjusted Property at Full Rate	348,040,067

	Property Subject to Taxation as of January 1, 2025	Net Assessment Growth	Property Subject to Taxation as of January 1, 2026
F. Real Estate	306,504,663	10,557,694	316,006,580
G. Tangible Personal	8,880,286	1,606,771	10,487,057
H. P.S. Co. - Real Estate	6,369,171	422,489	6,791,660
I. P.S. Co. - Tangible Personal	15,859,590	-1,104,820	14,754,770
J. Distilled Spirits	0	0	0
K. Electric Plant Board	0	0	0
L. Motor Vehicles - Includes Public Service Motor Vehicles	37,708,102		36,168,281

Net New Property:	PVA Real Estate	1,031,970	Exonerations:	Real Estate	1,041,100
	P.S. Co. Real Estate	422,489		Tangible	0
Unmined Coal:		0			
Aircraft (Recreational and Non-Commercial):		0			
Watercraft (Non-Commercial):		0			