

**INSTRUCTIONS  
FOR  
SCHEDULE J**

**PROPERTY SUMMARY BY TAXING DISTRICT**

*This form must contain a summary of the amount of **operating and nonoperating property**, owned and/or leased, located in this state for each county, city and special taxing district.*

Per KRS 136.120(2) property is classified in the same manner as property of nonpublic service companies (see KRS 132.020 and 132.200).

- (1) Taxpayers must file Revenue Form 61A200(J) for each taxing district within each county. A list of possible taxing jurisdictions is available from the Department of Property Valuation, Division of State Valuation.
- (2) Under "Name of Taxing District," list the county name first, next the school district(s) (county common or independent), then the cities, fire districts, watershed districts, soil conservation districts, garbage district, ambulance district and all other special taxing districts.
- (3) Under the appropriate column heading, indicate the total reported value of property for each taxing district.

If the space provided on this form is not sufficient, attach a separate schedule. This schedule must be 8½ x 11" (commercial size). Print on the upper right corner the letter **J**. Computer-generated schedules are also acceptable. Furthermore, taxpayers may also file this required information on a 3½" computer disk, formatted in a manner specified by the Department of Property Valuation. Contact the Department of Property Valuation, Division of State Valuation, for instructions.

**SUBMIT ONE ORIGINAL COPY—DO NOT SEND ADDITIONAL COPIES**