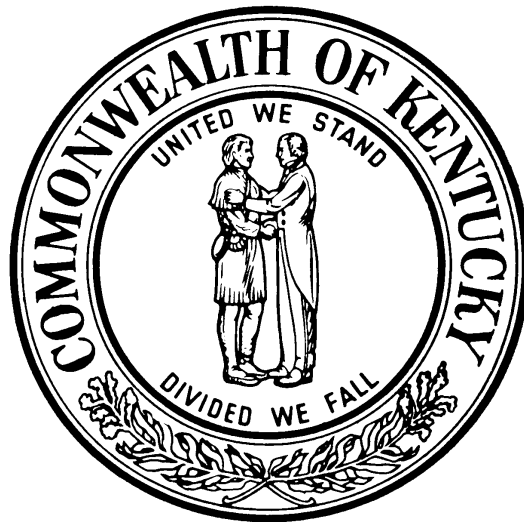


**NONRESIDENT WATERCRAFT  
PROPERTY TAX RETURN  
2005**



COMMONWEALTH OF KENTUCKY  
**OFFICE OF PROPERTY VALUATION**  
DEPARTMENT OF REVENUE

# KENTUCKY REVISED STATUTES

## 136.181 Watercraft assessment, taxation; allocation; value determination

Boats, tugs, barges, and other watercraft of any nonresident person, corporation, partnership, or any other business association whose route or system is partly within this state and partly within another state or states, shall be valued by the Department of Revenue for purposes of taxation and shall be assessed as of January 1 each year by the Department of Revenue; and the department shall fairly divide, allocate, and certify such assessments to each county, city, town, or other taxing district within this state, within or through which such route or system is operated, the division, allocation, and certification to be determined in the following manner:

- (1) The proportion of the value of the property which the length of the lines or route operated in this state bears to the total length of lines or route operated in this state and elsewhere, shall be considered in fixing the value of the property for taxation in this state. Any other reasonable evidence of value shall be considered in fixing the value, but such evidence must be prescribed by department regulations;
- (2) After ascertaining the portion of the system valuation of such property attributable to this state, the Department of Revenue shall allocate the value of the property among the counties, cities, towns, and other taxing districts. The proportion which the length of line or route operated in that jurisdiction or taxing district bears to the total length of lines or route operated in this state shall be considered in this allocation and such other reasonable evidence of value as the Department of Revenue may by regulations prescribe.

## 136.187 Exemption of persons or entities covered by KRS 136.120

KRS 136.181 to 136.187 shall not apply to any person, corporation, partnership or other business association coming within the purview of KRS 136.120

## 136.182 Nonresident owner or operator of watercraft to furnish description of property and of route or system traversed

On or before March 1, 1955, and each year thereafter, each nonresident person, corporation, partnership or other business association owning or operating boats, tugs, barges, or other watercraft whose route or system is partly within this state and partly within another state or states, shall on forms provided by the Department of Revenue provide the Department of Revenue with a detailed description of all such property as well as a detailed description of the entire route or system traversed and such other information as the Department of Revenue may by regulation prescribe.

## 136.183 When taxes on watercraft are due and payable; collection

The taxes on the above property shall become due at the same time and shall be subject to the same discount and penalties as provided by KRS 134.020, and shall be collected in the same manner as taxes on other tangible property; except that the state tax on such property shall be collected directly by the Department of Revenue.

## 136.184 Protest against tentative assessment of watercraft

Any taxpayer who has been assessed by the Department of Revenue in the manner outlined above shall have thirty (30) days from the date of the department's notice of the tentative assessment in which to protest and ask for a change thereof in the manner provided by KRS 131.110.

## 136.186 Department to certify valuation of watercraft to county clerks; filing of certification

When the Department of Revenue has made a final determination as to the valuation of any such property owned or operated by such nonresident person, corporation, partnership or other business association, it shall immediately certify the amount thereof to the county clerk of each county in which any such property is liable for taxation. The certification shall be filed by each county clerk in his office and the county clerk shall certify to the proper collecting officer of the county, city, town, or taxing district for collection.

**The Kentucky Department of Revenue  
Mission Statement**

The mission of the Kentucky Department of Revenue is to . . .

*Provide courteous, accurate and efficient services for the benefit of the Commonwealth and administer Kentucky tax laws in a fair and impartial manner.*

\* \* \* \* \*

*The Kentucky Department of Revenue does not discriminate on the basis of race, color, national origin, sex, religion, age or disability in employment or the provision of services.*

# INSTRUCTIONS FOR FILING NONRESIDENT WATERCRAFT PROPERTY TAX RETURN

## INTRODUCTION

This packet has been designed for nonresident watercraft companies who are required by KRS 136.181 through KRS 136.187 to file a Kentucky property tax return. It contains the necessary returns, schedules and instructions for this purpose.

## WHO MUST FILE (KRS 136.181)

In accordance with state law, the Department of Revenue has the authority to assess boats, tugs, barges and other watercraft of any person, corporation, partnership or any other business association whose route or system is partly within this state and partly within another state or states.

## EXEMPTIONS (KRS 136.187)

KRS 136.181 to KRS 136.187 shall not apply to any person, corporation, partnership or any other business association identified and coming within the purview of KRS 136.120. Commercial common carrier bargelines are identified as and subject to taxation as public service companies in KRS 136.120.

## WHAT TO FILE (KRS 136.182)

All nonresident entities performing commercial activity within and upon the waterways of Kentucky are required to file **(1) Revenue Form 61A207, Nonresident Watercraft Property Tax Return, and all accompanying schedules**, **(2) all entities must submit a report of charter companies** hired and performing commercial activity within and upon the waterways of Kentucky, and **(3) all entities must submit a complete copy of their U.S. Army Corps of Engineers Activity Reports** for the 12 months of 2004.

## WHEN TO FILE (KRS 136.182)

All nonresident entities as specified in KRS 136.181 shall make, file and deliver to the Office of Property Valuation on or before March 1 of each year the required tax return covering the movement of all watercraft in Kentucky during the preceding calendar year.

## WHERE TO FILE

All tax returns must be mailed to the following address:  
Kentucky Department of Revenue  
Office of Property Valuation  
Public Service Branch, Station 32, Fourth Floor  
200 Fair Oaks Lane  
Frankfort, KY 40620

## FILING EXTENSIONS

A taxpayer may be granted a 30-day extension for filing the nonresident watercraft property tax return if requested in writing

before March 1. Upon written application, the Office of Property Valuation **may** grant an extension when in its judgment an extension is deemed necessary and proper.

## PENALTIES—LATE FILING, OMITTED FILING AND NONCOMPLIANCE (KRS 136.183, KRS 136.990, KRS 132.290(4))

Any taxpayer failing to timely complete, file and deliver the required tax return, schedules and regulatory reports on or before March 1 of each year, shall pay a minimum penalty of 10 percent of the total taxes due. If any taxpayer fails to report as required, the Office of Property Valuation shall ascertain the required facts and determine the assessment values in such a manner and by such means as it deems proper. The penalty for such failure to file is 20 percent of the total taxes due.

Furthermore, any taxpayer, or officer thereof, that willfully fails or refuses to make, file and deliver reports as required by KRS 136.182 shall be fined \$1,000, and \$50 for each day the reports are not made after March 1 of each tax year. In addition, civil action may be brought to compel the company or officer thereof to make the required reports.

## NOTIFICATION OF THE ASSESSMENT (KRS 136.184)

Each year the Office of Property Valuation shall determine the assessed value of the nonresident watercraft and notify the owner by mail of the assessment amount.

Once the valuation has been finalized, the Office of Property Valuation shall immediately certify the assessment to the county clerk of each county in which any of the watercraft property is liable for local taxation.

## PROTESTING YOUR ASSESSMENT (KRS 136.184 and KRS 131.110)

The assessment shall be final if not protested in writing to the Office of Property Valuation within 30 days from the date of the notice. Such protest shall be accompanied by a supporting written statement setting forth the grounds upon which the protest is made. The supporting statement must set forth whether the protest is based on a factual disagreement and/or disagreement in the interpretation of the applicable statutes. If there are disputed factual issues, the taxpayer must provide financial statements, records, assessments or other documents which will allow the Kentucky Department of Revenue some basis for reconsideration. Further, the statement must clearly identify the specific portion(s) of the assessment to which the protest relates.

No appeal shall delay the collection or payment of taxes based upon the assessment in controversy. The taxpayer shall pay all state, county and other local jurisdictional taxes due on the valuation which the taxpayer claims as the true value as stated in the protest filed under KRS 131.110. Once the appeal is finalized

and the valuation finally determined, the taxpayer shall be billed for any additional tax and interest (at the rate as defined in KRS 131.010(6)) from the date the tax would have become due if no appeal had been taken. The provisions of KRS 134.390 shall apply to the tax bill.

Any unprotested portion (your claimed value) of the assessment becomes final at the end of the 30-day period. After the 30-day protest period expires, a notice of tax due for state taxes will be prepared and values will be certified to the local taxing jurisdictions for billing. Therefore, your protest letter must contain (1) a statement of claimed watercraft value, (2) the Kentucky allocation factor, (3) the Kentucky assessment value, and (4) the basis by which the said values were derived.

After a timely protest has been filed, the taxpayer **may** request a conference with the department. The taxpayer may appear in person or by representative. All taxpayers represented by attorney or tax agent must file a power of attorney with the department. Further conferences may be held by mutual agreement. Consideration is given to additional information presented by the taxpayer at the conference.

If the taxpayer's protest of an assessment or refund denial cannot be resolved through correspondence and/or conferences, the Department of Revenue shall issue a written final ruling on any matter still in controversy to be mailed to the taxpayer. The ruling shall state that it is a final ruling of the department, the issues of controversy, the taxpayer's position, the department's position and the procedure for prosecuting an appeal to the Kentucky Board of Tax Appeals (KBTA).

The taxpayer may request a final ruling from the Department of Revenue at any time after filing a timely protest. When it is requested, the department shall issue such ruling within 30 days from the date the request is received.

After the final ruling has been issued, the taxpayer may appeal to the KBTA.

**KENTUCKY BOARD OF TAX APPEALS (KRS 131.340—KRS 131.370, KRS 136.050, 103 KAR 1:010)**

If a taxpayer desires to appeal a final ruling of the Department of Revenue, the taxpayer must apply for a hearing before the KBTA within 30 days from the date of issuance of the final ruling.

The appeal must be filed in quintuplicate; contain a brief statement of the law and the facts in issue; contain the petitioner's position regarding the law, facts or both; and must contain the petitioner's position regarding the Department of Revenue. The board will set a date for a formal hearing and notify the taxpayer.

On the basis of the hearing, briefs and other documents, the board will issue a written order which will affirm, reverse, modify or remand the final ruling, and will forward a copy of the order to the taxpayer and the Department of Revenue.

Assessments upheld by the board shall be due and payable 30 days after the date of the board's order. All taxes (state, county, school, city and other special taxing jurisdictions) found to be

due on any protested assessment or portion thereof shall begin to bear interest at the appropriate rate per annum on the 61st day after the KBTA acknowledges receipt of the protest, but in no event shall interest begin to accrue prior to January 1 following April 30 of the year in which the returns, schedules and regulatory reports are due.

Any party aggrieved by a final order of the KBTA may, within 30 days after such order becomes final, file an appeal with the Franklin Circuit Court or the circuit court of the county in which the aggrieved party resides or conducts his place of business.

**PAYMENT OF TAX (KRS 136.183, KRS 134.020, KRS 131.110 and KRS 136.050)**

All state taxes assessed against any taxpayer under the provisions of KRS 136.181 to KRS 136.187 shall be due and payable 45 days after the state assessment has become final, unless protested. State taxes are payable to the "Kentucky State Treasurer."

All county, school, city and other special taxes shall be due and payable 60 days after a notice of tax due is issued by the designated local collecting officer.

In accordance with KRS 134.020, a 2 percent discount is allowed if the state tax bill is paid within 30 days of issuance. If paid after 30 days but within 60 days, no adjustment is applied and full payment is required. If paid after 60 days but within 90 days, a 5 percent penalty is applied to the bill.

**FAILURE TO PAY TAX (KRS 134.020 and KRS 136.990)**

Every taxpayer that fails to pay its state, county, school, city and other special taxes beyond 90 days of the due date shall be deemed delinquent, subject to a 10 percent penalty on the tax due, a 10 percent sheriff's fee and thereafter subject to interest at the appropriate rate as defined in KRS 131.010(6). In addition, a 25 percent cost of collection fee will be added to state liabilities that have become final, due and owing. Other local fees and penalties may apply.

Furthermore, any taxpayer that willfully fails to pay its taxes, penalty and interest, shall be fined \$1,000 and \$50 for each day the same remains unpaid to be recovered by indictment or civil action, of which the Franklin Circuit Court shall have jurisdiction.

**AMENDED RETURNS**

Adjustments to assessments will only be considered if amended data is supplied before the protest period expires or as part of the supporting documentation included with a protest.

To amend any portion of the return, submit a new schedule with "AMENDED," the date submitted and a signature and title of the person filing the amendment written on each page of the amended schedule or on a cover page.

**Forms may be obtained from:**

(502) 564-4459 (Fax on Demand)

*www.revenue.ky.gov* (Internet)

**Taxpayer Assistance and Mailing Address**

Kentucky Department of Revenue  
Office of Property Valuation  
Public Service Branch, Station 32, Fourth Floor  
200 Fair Oaks Lane  
Frankfort, KY 40620  
(502) 564-8175  
(502) 564-8192 (fax)  
(502) 564-4459 (Fax on Demand)  
*www.revenue.ky.gov* (Internet)  
*krcwebresponsepublicservice@mail.state.ky.us* (e-mail)

**★★★ IMPORTANT MESSAGE TO TAXPAYER ★★★**

When reporting actual operated miles, the miles should include *all* miles traveled by *all* vessels you operated, whether owned or leased, during the 12 months of 2004. This will include *all* miles traveled by *all* vessels you operated in 2004, including those vessels you no longer own or lease at the end of the year.

When reporting fleet vessels on the Valuation Worksheet, Schedule A and Schedule B, list *only* those vessels (owned or leased) that remain in your control and possession as of the assessment date of January 1, 2005.

# WATERWAYS OF KENTUCKY



River Traveled	Beginning Mile Marker	Ending Mile Marker	Total Navigable Kentucky Miles	Kentucky Territory Percent	Assessment Miles
Ohio	MM 317.2 Near Catlettsburg, KY	MM 981.7 Near Cairo, IL	664.50	90	598.05
Cumberland	Ohio River at Mile 920.5	MM 74.70 Near Linton, KY	74.70	100	74.70
Tennessee	Ohio River at Mile 934.5	MM 62.40 Near Ft. Henry	62.40	100	62.40
Mississippi	MM 890.5 at New Madrid, KY	MM 953.0 Near Cairo, IL	63.50	50	31.75
Kentucky	Ohio River at Mile 545.8	MM 76.00 at Frankfort, KY	76.00	100	76.00
Green	Ohio River at Mile 784.4	MM 143.00 near Morgantown, KY	143.00	100	143.00
Licking	Ohio River at Mile 470.2	Mile Marker 8.00	8.00	100	8.00
Big Sandy	Ohio River at Mile 317.2	Mile Marker 14.20	14.20	50	7.10



## REPORT OF KENTUCKY WATERWAY OPERATIONS

**12 Months Ending December 31, 2004**

Please indicate the Kentucky waterways traveled during the calendar year of 2004. Indicate the beginning and ending mile marker for each waterway. *Note: The ending mile marker is the farthest point traveled for any trip during the entire year.*

River Traveled	Beginning Mile Marker	Ending Mile Marker	
Mississippi .....			<b>If you travel the entire length of the waterway, enter "Full Length."</b>
Ohio .....			
Big Sandy .....			
Cumberland .....			
Tennessee .....			
Green .....			
Licking .....			
Kentucky .....			

**Waterways Traveled by Taxpayer** (Enter the total annual actual miles traveled in Kentucky for each waterway, then multiply by the Kentucky territory percent to arrive at the adjusted Kentucky miles.)

River Traveled	Actual Kentucky Operated Miles	Kentucky Territory Percent	Adjusted Actual Kentucky Operated Miles
Mississippi .....		50%	
Ohio .....		90%	
Big Sandy .....		50%	
Cumberland .....		100%	
Tennessee .....		100%	
Green .....		100%	
Licking .....		100%	
Kentucky .....		100%	
<b>Total</b> .....			

**Actual Kentucky Operated Miles**

Adjusted Actual Kentucky Miles (A)	Actual Miles Elsewhere (B)	Total System Actual Miles (C)	Kentucky Actual Mile Percent $\frac{A}{C}$

*Submit a description or a map of your routes within the United States.*

**Kentucky Route Miles**

Kentucky Route Miles (A)	Route Miles Elsewhere (B)	Total System Route Miles (C)	Kentucky Route Mile Percent $\frac{A}{C}$



### VALUATION WORKSHEET

**INSTRUCTIONS:** The original cost of both owned and leased (operated) watercraft including costs of major improvements must be aggregated by age and multiplied by the factor to arrive at the assessed value. For example, the original cost of all property purchased or leased during the preceding calendar year would be aggregated in the original cost column for age 1 and then multiplied by the corresponding factor for age 1 to arrive at the assessed value. If used property is purchased or leased, its age for purposes of this return are as follows: used equipment purchased or leased during the preceding calendar year is age 1; used equipment purchased or leased the second preceding year is age 2; and so forth. All property purchased or leased during second preceding year is to be aggregated in the original cost column for age 2 and then multiplied by the corresponding factor for age 2. Complete this process through age 27. Watercraft 27 years of age and older should be aggregated in the original cost column for age 27. The total for the original cost column must equal the amounts listed on Schedules A and B. The sum of the assessed value column represents the total assessed value of your company's taxable watercraft.

Age	Original Cost	Factor	Assessed Value
1	_____	x .988	_____
2	_____	x .925	_____
3	_____	x .871	_____
4	_____	x .812	_____
5	_____	x .753	_____
6	_____	x .712	_____
7	_____	x .661	_____
8	_____	x .617	_____
9	_____	x .580	_____
10	_____	x .544	_____
11	_____	x .522	_____
12	_____	x .496	_____
13	_____	x .468	_____
14	_____	x .438	_____
15	_____	x .413	_____
16	_____	x .392	_____
17	_____	x .383	_____
18	_____	x .369	_____
19	_____	x .346	_____
20	_____	x .323	_____
21	_____	x .304	_____
22	_____	x .288	_____
23	_____	x .272	_____
24	_____	x .263	_____
25	_____	x .268	_____
26	_____	x .273	_____
27	_____	x .276	_____
27+	_____	x .275	_____
<b>Totals</b>	_____		_____

## SCHEDULE A REPORT OF OPERATING VESSELS OWNED

**List all vessels owned in your fleet as of January 1, 2005, except vessels listed on Schedule C.**

Vessel Name/Number	Coast Guard Number	Type <i>(Boat, Tug, Barge)</i>	Year Acquired	Year Rebuilt/ Improved	Original Cost Purchase Price	Original Cost of Rebuild/ Improvements
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
<b>TOTAL ►</b>					\$	\$

## SCHEDULE B REPORT OF OPERATING VESSELS LEASED FROM OTHERS

List all vessels leased as of January 1, 2005, except vessels listed on Schedule C.

Vessel Name/Number	Coast Guard Number	Type <i>(Boat, Tug, Barge)</i>	Year Acquired	Year Rebuilt/Improved	Original Cost Purchase Price	Original Cost of Rebuild/Improvements	Annual Lease Payment	Name of Lessor
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
17.								
18.								
<b>TOTAL ►</b>					\$	\$	\$	

## SCHEDULE C REPORT OF OPERATING VESSELS LEASED TO OTHERS

**List all vessels you owned or leased and have leased to another entity as of January 1, 2005.**

Vessel Name/Number	Coast Guard Number	Type <i>(Boat, Tug, Barge)</i>	Year Acquired	Year Rebuilt/Improved	Original Cost Purchase Price	Original Cost of Rebuild/Improvements	Annual Lease Payment	Name of Lessor
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
17.								
18.								
<b>TOTAL ►</b>					\$	\$	\$	





## YOUR RIGHTS AS A KENTUCKY TAXPAYER

The mission of the Kentucky Department of Revenue (DOR) is to provide courteous, accurate and efficient services for the benefit of the Commonwealth and administer Kentucky tax laws in a fair and impartial manner.

As a Kentucky taxpayer, you have the right to expect the DOR to honor its mission and uphold your rights every time you contact or are contacted by the DOR.

### RIGHTS OF TAXPAYER

**Privacy**—You have the right to privacy of information provided to the DOR.

**Assistance**—You have the right to advice and assistance from the DOR in complying with state tax laws.

**Explanation**—You have the right to a clear and concise explanation of:

- basis of assessment of additional taxes, interest and penalties, or the denial or reduction of any refund or credit claim;
- procedure for protest and appeal of a determination of the DOR; and
- tax laws and changes in tax laws so that you can comply with the law.

**Protest and Appeal**—You have the right to protest and appeal a determination of the DOR if you disagree with an assessment of tax or penalty, reduction or a denial of a refund, a revocation of a license or permit, or other determination made by the DOR.

**Conference**—You have the right to a conference to discuss a tax matter.

**Representation**—You have the right to representation by your authorized agent (attorney, accountant or other person) in any hearing or conference with the DOR. You have the right to be informed of this right prior to the conference or hearing. If you intend for your representative to attend the conference or hearing in your place, you may be required to give your representative a power of attorney before the DOR can discuss tax matters with your authorized agent.

**Recordings**—You have the right to make an audio recording of any meeting, conference or hearing with the DOR, or to be notified in advance if the DOR plans to record the proceedings and to receive a copy of any recording.

**Consideration**—You have the right to consideration of:

- waiver of penalties or collection fees if "reasonable cause" for reduction or waiver is given ("reasonable cause" is defined in KRS 131.010(9) as: "an event, happening, or circumstance entirely beyond the knowledge or control of a taxpayer who has exercised due care and prudence in the filing of a return or report or the payment of monies due the department pursuant to law or administrative regulation");
- installment payments of delinquent taxes, interest and penalties;
- waiver of interest and penalties, but not taxes, resulting from incorrect written advice from the DOR if all facts were given and the law did not change or the courts did not issue a ruling to the contrary;
- extension of time for filing reports or returns; and
- payment of charges incurred resulting from an erroneous filing of a lien or levy by the DOR.

**Guarantee**—You have the right to a guarantee that DOR employees are not paid, evaluated or promoted based on taxes assessed or collected, or a tax assessment or collection quota or goal imposed or suggested.

**Damages**—You have the right to file a claim for actual and direct monetary damages with the Kentucky Board of Claims if a DOR employee willfully, recklessly and intentionally disregards your rights as a Kentucky taxpayer.

**Interest**—You have the right to receive interest on an overpayment of tax, except delinquent property tax, payable at the same rate you would pay if you underpaid your tax.

### DEPARTMENT OF REVENUE RESPONSIBILITIES

The DOR has the responsibility to:

- perform audits, conduct conferences and hearings with you at reasonable times and places;
- authorize, require or conduct an investigation or surveillance of you only if it relates to a tax matter;
- make a written request for payment of delinquent taxes which are due and payable at least 30 days prior to seizure and sale of your assets;
- conduct educational and informational programs to help you understand and comply with the laws;
- publish clear and simple statements to explain tax procedures, remedies, your rights and obligations, and the rights and obligations of the DOR;
- notify you in writing when an erroneous lien or levy is released and, if requested, notify major credit reporting companies in counties where lien was filed;
- advise you of procedures, remedies and your rights and obligations with an original notice of audit or when an original notice of tax due is issued, a refund or credit is denied or reduced, or whenever a license or permit is denied, revoked or canceled;
- notify you in writing prior to termination or modification of a payment agreement;
- furnish copies of the agent's audit workpapers and a written narrative explaining the reason(s) for the assessment;
- resolve tax controversies on a fair and equitable basis at the administrative level whenever possible; and
- notify you in writing at your last known address at least 60 days prior to publishing your name on a list of delinquent taxpayers for which a tax or judgment lien has been filed.

The DOR has a Taxpayer Ombudsman's Office which consists of the Ombudsman and a staff whose job is to serve as an advocate for taxpayers' rights. One of the main functions of the office is to ensure that your rights as a Kentucky taxpayer are protected by the DOR.

The Taxpayer Ombudsman's Office may be contacted by telephone at (502) 564-7822 (between 8:00 a.m. and 4:30 p.m. weekdays). From a Telecommunication Device for the Deaf (TDD), call (502) 564-3058. The mailing address is: Office of Taxpayer Ombudsman, P.O. Box 930, Frankfort, Kentucky 40602-0930.

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This information merely summarizes your rights as a Kentucky taxpayer and the responsibilities of the Department of Revenue. The Kentucky Taxpayers' Bill of Rights may be found in the Kentucky Revised Statutes (KRS) at Chapter 131.041—131.081. Additional rights and responsibilities are provided for in KRS 131.020, 131.110, 131.170, 131.183, 131.500, 133.120, 133.130, 134.580 and 134.590.

DEPARTMENT OF REVENUE  
OFFICE OF PROPERTY VALUATION  
FRANKFORT, KENTUCKY 40620

**IMPORTANT—DO NOT DESTROY**

**(This packet contains Property Tax Returns and Instructions)**