

**OPERATING PROPERTY LISTING BY TAXING JURISDICTION**



**As of December 31, 2006**

Page \_\_\_\_\_

Name of Taxpayer \_\_\_\_\_

List of Property in \_\_\_\_\_ County \_\_\_\_\_

**INSTRUCTIONS ON REVERSE**

| (A)<br>Description of Property (Including Address)<br><i>Separate Property by Class</i> | (B)<br>Taxpayer's<br>Original Cost | (C)<br>Taxpayer's<br>Net Book Value | (D)<br>Taxpayer's<br>Reported Value |
|---|------------------------------------|-------------------------------------|-------------------------------------|
|   |                                    |                                     |                                     |
| <b>TOTAL ▶</b>  |                                    |                                     |                                     |
| <b>GRAND TOTALS ▶</b>   |                                    |                                     |                                     |

**INSTRUCTIONS  
FOR  
SCHEDULE K**

**OPERATING PROPERTY LISTING BY TAXING JURISDICTION**

This form must contain an inventory of the amount and kind of *operating property*, owned and/or leased, located in this state for each county, city and special taxing jurisdiction.

- (1) Taxpayers must file Revenue Form 61A200(K) for each taxing jurisdiction within each county. A list of possible taxing jurisdictions is available from the Department of Revenue's Web site at [www.revenue.ky.gov](http://www.revenue.ky.gov) and from the Office of Property Valuation, Division of State Valuation.
- (2) In Column (A), "Description of Property," report all real estate and tangible personalty owned and/or leased. This listing must be specific and detailed. Real estate should be listed as to location (i.e., address, legal description—number of acres, map number, lot and block number, dimensions of lots, type construction, age and dimensions of improvements, etc.) and the year acquired. Property should be reported using the classified rate structure from KRS 136.020. Tangible personalty should also be listed broken down into the same categories as required by regulatory commission accounting.

**NOTE:** All tangible property utilized by the company regardless of age, condition or book value must be reported, including property which has been fully depreciated.

- (3) In Column (B), "Taxpayer's Original Cost," report the total cost of the item described. This is to include any cost to improve this item subsequent to purchase.
- (4) In Column (C), "Taxpayer's Net Book Value," report the net book value (gross less accumulated depreciation) of each property.
- (5) In Column (D), "Taxpayer's Reported Value," indicate, in the opinion of the taxpayer, the January 1 fair market value of the item described.

**NOTE:** The grand total for all Schedules K (counties only) must equal the total operating hard assets values found on Schedule A, line 48.

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 **K**. Computer-generated schedules are also acceptable. If a multiple county **K** is submitted, attach a summary sheet. **Furthermore, taxpayers may also file this required information on a 3½" computer disk or compact disk, formatted in a manner specified by the Office of Property Valuation. Contact the Office of Property Valuation, Division of State Valuation, for instructions.**

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

**NONOPERATING/NONUTILITY PROPERTY LISTING BY TAXING JURISDICTION**



**As of December 31, 2006**

Page \_\_\_\_\_

Name of Taxpayer \_\_\_\_\_

List of Property in \_\_\_\_\_ County \_\_\_\_\_

**INSTRUCTIONS ON REVERSE**

| (A)<br>Description of Property (Including Address)<br><i>Separate Property by Class—Real Estate, Tangible Personally and Intangible Property</i> | (B)<br>Taxpayer's<br>Original Cost | (C)<br>Taxpayer's<br>Net Book Value | (D)<br>Taxpayer's<br>Reported Value |
|--|------------------------------------|-------------------------------------|-------------------------------------|
|  |                                    |                                     |                                     |
| <b>TOTAL ▶</b>   |                                    |                                     |                                     |
| <b>GRAND TOTALS ▶</b>  |                                    |                                     |                                     |

**INSTRUCTIONS  
FOR  
SCHEDULE K2**

**NONOPERATING/NONUTILITY PROPERTY LISTING BY TAXING JURISDICTION**

This form must contain an inventory of the amount and kind of *nonoperating property*, owned and/or leased, located in this state for each county, city and special taxing jurisdiction.

- (1) Taxpayers must file Revenue Form 61A200(K2) for each taxing jurisdiction within each county. A list of possible taxing jurisdictions is available from the Department of Revenue's Web site at [www.revenue.ky.gov](http://www.revenue.ky.gov) and from the Office of Property Valuation, Division of State Valuation.
- (2) In Column (A), "Description of Property," report all real estate, tangible personalty and intangible property, owned and/or leased. This listing must be specific and detailed. Real estate should be listed as to location (i.e., address, legal description—number of acres, map number, lot and block number, dimensions of lots, type construction, age and dimensions of improvements, etc.) and the year acquired. Property should be reported using the classified rate structure from KRS 136.020. Tangible personalty should also be listed broken down into the same categories as required by regulatory commission accounting.

**NOTE:** All tangible property utilized by the company regardless of age, condition or book value must be reported, including property which has been fully depreciated.

- (3) In Column (B), "Taxpayer's Original Cost," report the total cost of the item described. This is to include any cost to improve this item subsequent to purchase.
- (4) In Column (C), "Taxpayer's Net Book Value," report the net book value (gross less accumulated depreciation) of each property.
- (5) In Column (D), "Taxpayer's Reported Value," indicate, in the opinion of the taxpayer, the January 1 fair market value of the item described.

**NOTE:** The grand total for all Schedules K2 (counties only) must equal the total nonoperating property values found on Schedule A, line 53.

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 **K2**. Computer-generated schedules are also acceptable. If a multiple county **K2** is submitted, attach a summary sheet. **Furthermore, taxpayers may also file this required information on a 3½" computer disk or compact disk, formatted in a manner specified by the Office of Property Valuation. Contact the Office of Property Valuation, Division of State Valuation, for instructions.**

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