

COMMONWEALTH OF KENTUCKY
DEPARTMENT OF REVENUE
OFFICE OF PROPERTY VALUATION
DIVISION OF STATE VALUATION
200 FAIR OAKS LANE, STATION 32
FRANKFORT, KENTUCKY 40620

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62A500 (P)

2007 PERSONAL PROPERTY TAX FORMS AND INSTRUCTIONS

* * * * *

This packet contains forms and instructions for filing your 2007 tangible personal property tax return.

Please:

| MAY 2007 | | | | | | |
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- File with the property valuation administrator (see pages 9 and 10) or Department of Revenue by May 15, 2007. All returns postmarked *after* May 15, 2007, will be assessed for the tax plus applicable penalties and interest by the Department of Revenue.
- **There is no filing extension provision for tangible personal property tax returns.**
- Tangible personal property tax returns filed after May 15, 2007, will not be allowed a discount.
- **Enter your Social Security or Federal Employer Identification Number** on all returns, schedules, attachments and correspondence.
- **Staple all pages of each return together.**
- **Sign all returns and list appropriate telephone numbers.**
- **DO NOT FILE** personal property tax returns with the income tax return.
- **DO NOT SEND PAYMENT WITH THE RETURN.** Timely filed tangible returns will be billed no earlier than September 15 and payable to the county sheriff.

Should you have any questions regarding the tangible personal property tax returns, please do not hesitate to contact the Division of State Valuation at (502) 564-2557. Go to www.revenue.ky.gov to download forms.



INSTRUCTIONS

TANGIBLE PROPERTY TAX RETURN

(REVENUE FORMS 62A500, 62A500-A, 62A500-C, 62A500-L, 62A500-S1 and 62A500-W)

Definitions and General Instructions

The tangible personal property tax return includes instructions to assist taxpayers in preparing Revenue Forms 62A500, 62A500-A, 62A500-C, 62A500-L, 62A500-S1 and 62A500-W. These instructions do not supersede the Kentucky Constitution or applicable Kentucky Revised Statutes.

Taxpayer—All individuals and business entities who own, lease or have a beneficial interest in taxable tangible property located within Kentucky on January 1 **must** file a tangible property tax return. All tangible property is taxable, except the following:

- personal household goods used in the home;
- crops grown in the year which the assessment is made and in the hands of the producer;
- tangible personal property owned by institutions exempted under Section 170 of the Kentucky Constitution.

The tangible return and instructions do not apply to real property, registered motor vehicles, apportioned vehicles or the following classes of property which should be reported to the Public Service Branch:

Nonresident commercial watercraft companies.
Distilled spirits held in bonded warehouses.
Public Service Companies taxed under the provisions of KRS 136.120.
Communications Service Providers.
Multi-Channel Video Programming Service Providers.

Report Distilled spirits in bonded warehouses on Annual Report of Distilled Spirits in Bonded Warehouses Form 61A508.

Report Public Service Companies on Public Service Tax Return Form 61A200.

Report Communications Service Providers and Multi-Channel Video Programming Service Providers on Form 61A500 of the same name.

Effective with January 1, 2006 assessment date, Communications Service Providers and Multi-Channel Video Programming Service Providers are required to report property taxed under KRS 132 on Form 61A500. This includes:

- All telephone companies (including paging services)
- All cable television companies
- All Direct Broadcast System (DBS) companies
- Wireless cable Direct Broadcast Companies

Assessment Date—The assessment date for all tangible personal property is January 1.

Situs of Tangible Property—The taxable situs of tangible personal property in Kentucky is in the county where the property is physically located on January 1.

Filing Requirements—To properly report, note the following:

- Kentucky does not allow consolidated and joint returns.
- File a tangible property tax return for each property location within Kentucky.
- The return **must include** the property location by street address and county. A post office box is not acceptable as the property address.
- File the return between January 1 and May 15.
- **Do not enclose the tangible return with the income tax return.**

- File the return with the property valuation administrator (PVA) in the county of taxable situs or with the Division of State Valuation. See pages 9 and 10 for a complete listing of mailing addresses.
- **There is no filing extension for this return.**

Payment of Taxes—Do not send payments with your return. The sheriff in each county mails the tax bills no earlier than September 15. Returns filed after the due date of the return are billed by the Division of State Valuation.

Classification of Property—Real property includes all lands within this state and improvements thereon. Tangible personal property is every physical item subject to ownership, except real and intangible property.

Lessors and Lessees of Tangible Personal Property—Leased property must be listed by the owner on Revenue Form 62A500, regardless of the lease agreement's terms regarding tax liability. **Classify leased assets based upon their economic life.** If the lessee is obligated to purchase the property (i.e., capital lease), he is deemed the owner and is required to list such property. If the lease terms do not obligate the lessee to purchase the property (i.e., operating lease), the lessor is deemed to be the owner and is required to list such property. The tax return must contain the name of the lessee and location of property. The lessee must file Revenue Form 62A500-L.

Property leased to Communications Service Providers and Multi-Channel Video Programming Service Providers under an operating lease must be reported on Form 62A500 by the lessor.

Tangible property leased by a Public Service Company as defined by KRS 136.120 must be reported by the Public Service Company as if they are the owner of the leased property.

Tangible property leased to local governmental jurisdictions is exempt from state and local tax under the Governmental Leasing Act. Tangible property leased to any other tax-exempt entity must be reported by the lessor. Tangible property leased from tax-exempt entities by nonexempt lessees must be reported by the lessee.

Depreciable Assets—List depreciable assets on the appropriate schedule(s) at original cost. Apply appropriate factor(s) to obtain reported value. Do not use book depreciation for computing the fair cash value of depreciable assets. Do not include noncommercial aircraft, documented boats, non-Kentucky registered watercraft and assets used in farming. See line-by-line instructions for details.

Manufacturing Machinery—List machinery actually engaged in the manufacturing process, whether owned or leased, on Revenue Form 62A500, Schedule B. Manufacturing begins at the point the raw material enters a process and is acted upon to change its size, shape or composition and ends when the product is in saleable condition. All activities preceding the introduction of the raw material into the manufacturing process and following the point at which the finished product is packaged or ready for sale are not manufacturing activities. Machinery and equipment used for in-process storage, and in areas within the process where the product is not acted upon, are not considered manufacturing machinery for Kentucky property taxation purposes.

Inventories—List inventories at fair cash value using full absorption first-in-first-out (FIFO) costing. Such costs include freight, labor, taxes and duties. LIFO deductions are not allowable. Goods held for lease or rent may be considered merchants inventory. See line 31 instructions for details. The owner of consigned manufacturing or merchandising inventory must list the property. Kentucky merchants must list merchandise consigned by a nonresident on the Consignee Tangible Personal Property Tax Return, Revenue Form 62A500-C. For consignee reporting requirements, see the instructions for Revenue Form 62A500-C.

Automobile dealers must report all vehicles whether new, used, dealer assigned, titled, untitled, registered, or unregistered held for sale as motor vehicle inventory. Do not report Kentucky registered automobiles assessed and recorded in the Automated Vehicle Identification System (AVIS). Vehicles titled to dealers for their personal use are the only exception. List these vehicles on Form 62A500, Schedule C. All vehicles are valued at the dealer's cost. Include a list of motor vehicles with the 62A500-S1 return. The list must include make, model, year, Kentucky license plate number, if applicable, and vehicle identification number (VIN).

Farming Equipment and Livestock—Farm implements, farm machinery and livestock owned by or leased to a person actually engaged in farming are subject to a reduced state rate only.

Foreign Trade Zones—Tangible property located within an **activated** foreign trade zone, as designated under Title 19 U.S.C. Sec. 81, is subject to a state rate only. The business must file a tangible return to claim Foreign Trade Zone status. File the return with the Division of State Valuation, Department of Revenue, Frankfort, KY 40620. Attach a copy of the foreign trade zone certificate.

Pollution Control Facility—Tangible property of a qualifying pollution control facility is subject to a state rate only. A taxpayer must have an approved pollution control exemption certificate issued by the Kentucky Department of Revenue. List qualifying property on Form 62A500, Schedule B.

Fluidized Bed Energy Production Facilities—Property certified as a fluidized bed energy production facility as defined in KRS 211.390 is subject to a state rate only. Complete Revenue Form 62A500 for each fluidized bed energy production facility. The return must contain only the assessment for the facility. File the return with the Division of State Valuation, Department of Revenue, Frankfort, KY 40620. Report other tangible property on a separate return.

Enterprise Zones—Special tax advantages exist for businesses and individuals located within an enterprise zone. Counties, cities or urban county governments may, by act of the governing body of appropriate jurisdiction, levy a reduced rate on qualified property. State property taxes are not affected by this designation. If you have property within an enterprise zone, please check the appropriate box on Form 62A500, page 1. Attach a copy of your Enterprise Zone Qualified Business Certificate, which may be obtained from the local government jurisdiction.

Industrial Revenue Bonds—Tangible personal property owned and financed by a tax-exempt governmental unit or tax-exempt statutory authority, as defined under KRS 103.200, is subject to a state rate only. This includes all privately owned leasehold interests in industrial buildings owned and financed by a tax-exempt governmental unit or tax-exempt statutory authority. Report property value on Form 62A500, line 39. See line-by-line instructions for details.

Rebuilds or Capitalized Repairs—Cost figures for rebuilt equipment must be segregated according to “original” and “rebuild” costs and listed under two economic life classes on the tangible personal property tax return. The original cost of all assets is included in the year of acquisition in the appropriate class life. Any rebuild(s) capitalized for book or tax purposes are to be entered in the appropriate class life for the expected life of the rebuild. If a second rebuild occurs, the second rebuild is again included in age 1 of the appropriate class for the expected life of that rebuild. The first rebuild is then deleted from the original cost column and dropped from the valuation process.

Exceptions to the Fair Cash Value Computation

Taxable property inoperable and held for disposal as of the assessment date may be valued separately. List this property on Schedule C and include an affidavit explaining the circumstances and the basis for valuation. Such property is valued as follows:

- property that has been disposed of, but not written off the records, must be deducted from the original cost calculation; or
- if component parts have been removed and the remainder is useless to the business, report the actual scrap or salvage value; or
- if a visual inspection confirms that useful life has not ended, the true value is the greater of its depreciated book value or the actual salvage value; or
- property sold on or before the due date of the return through a proven arm's length transaction, is reported at the selling price.

Temporary idleness is not sufficient cause for separate valuation. This includes idleness attributed to seasonal operation or from repair or overhaul of equipment. Idled equipment no longer actually engaged in manufacturing is deemed to be Schedule A property and subject to full local rates.

Listing and Valuing Tangible Personal Property

List depreciable property on Form 62A500, Schedule A or B, based on its economic life. To assist taxpayers in determining proper economic life classification a partial listing of North American Industrial Classification System (NAICS) codes is included. Property descriptions frequently used in these specific industries are listed under each code. Most businesses have property falling into more than one economic life classification. **Use the chart as a general guide.**

An asset listing of each item of property must be available to the Department of Revenue upon request. The asset listing should include original cost, make, model, serial number and/or other identification numbers.

Fair Cash Value Computation

The fair cash value computation begins with cost. Cost must include inbound freight, mill-wrighting, overhead, investment tax credits, assembly and installation labor, material and expenses, and sales and use taxes. Premium pay and payroll taxes are included in labor costs. Costs are not reduced by trade-in allowances. Capitalize costs of major overhauls in the year in which they occur.

Cost should be net of additions, disposals and transfers occurring during the year. Multiply aggregate cost by the applicable conversion factor to determine reported value. The column totals represent the total original cost and total reported value of each class of property. Original cost totals must generally reconcile with the book cost. **NOTE:** Property written off the records, but still physically on hand, must be included in the computation.

GENERAL INFORMATION

Revenue Form 62A500

Alternative Reporting Requirement

If a taxpayer believes the composite factors in the return have overvalued or undervalued the property, the taxpayer may petition the Department of Revenue to accept an alternative reporting method. Check the box on Form 62A500, page 1, if an alternative method of valuation is submitted. The taxpayer must file the return and affidavit of alternative valuation with the Division of State Valuation, not the local PVA. The affidavit must include a proposed alternate valuation method, justification of the method chosen and any evidence that supports the proposed method. **Accepting the alternative valuation method as filed in order to expedite the processing of the return, does not affect the department's right to eventually audit the return and the method used.**

For valuation information or assistance in filing this return, contact the PVA in your county (see the addresses and telephone numbers in these instructions) or the Division of State Valuation at (502) 564-2557. Go to www.revenue.ky.gov to download forms.

General Information—The following information is required to accurately process the return.

- Social Security number or Federal Employer Identification Number;
- NAICS code that most closely identifies your business activity;
- type of business activity;
- tangible personal property listings in other Kentucky counties (check appropriate box);
- alternative valuation (check appropriate box);
- name and address of business;
- property location (street address);
- county where the property is physically located;
- property is located in enterprise zone (check appropriate box);
- organization type (check appropriate box);
- taxpayer signature and telephone number and the preparer's (other than taxpayer) name at the bottom of Form 62A500, Schedule C.

Failure to properly complete the general information section may result in omitted property notices, subject to penalties and interest.

Instructions for Lines 11–16 and 21–26 (Depreciable Assets)

Schedule A property includes, but is not limited to:

- business furniture and fixtures;
- professional trade tools and equipment;
- signs and billboards;
- domestic commercial watercraft;
- drilling, mining and construction equipment;
- mini- and mainframe computers; and
- radio and television towers.

Schedule B property includes:

- qualifying commercial radio, television and telephonic equipment;
- qualified pollution control facilities; and
- manufacturing machinery and computer equipment controlling the machinery.

Schedules A and B list six economic life classes. Property is classified by the expected economic life.

The age of property, whether purchased new or used, is determined as follows: property purchased in the year prior to the assessment date is age 1; purchases made 2 years prior are age 2; etc. Assets listed into Classes I, II and III, whose ages exceed the maximum age for each class (13 years), should be aggregated on "Age 13+" of the original cost column. Assets listed into Classes IV and V whose ages exceed the maximum age for each class (27 years) should be aggregated on "Age 27+" of the original cost column. As long as an asset is in use, it is valued using the appropriate factor as determined by its class and age. For Class VI assets whose age is greater than 27 years contact the Division of State Valuation for the appropriate factor.

Multiply the original cost by the conversion factor to arrive at the reported value. Add original costs for each class to determine the total original cost by class. Add reported values for each class to determine the total reported value by class. The column totals for original cost and reported value for each class of property are listed in the space provided for Schedule A and B property on Form 62A500, page 1. The grand total of original cost and reported value for all classes of property are summarized on lines 17 and 27.

Line-by-Line Instructions

The following describes the various property categories. Report these values on Form 62A500, page 1.

31 Merchants Inventory—Merchants inventory represents goods held for sale or machinery and equipment that originated under a floor plan financing agreement. It may include retail goods, wholesale goods, consigned goods and goods held by a distributor. *Attach a separate schedule for machinery and equipment reported as inventory.*

32 Manufacturers Finished Goods — Manufacturers finished goods represent products that have been manufactured and are ready for sale or shipment.

33 Manufacturers Raw Materials— This group includes raw materials actually on hand at the plant for the purpose of introduction to the manufacturing process. It does not include unmanufactured agricultural products. *List raw materials not on hand at the plant on line 35.*

Manufacturers Goods in Process — Manufacturers goods in process include inventory that has been acted upon in some manner, but has not completed the manufacturing process.

34 Motor Vehicles Held for Sale (Dealers Only)—Motor vehicles held for sale shall be subject to property tax as goods held for sale in the regular course of business and are subject to a state rate only. *(A separate schedule, Form 62A500-S1, is included with this instruction package.)*

Rental Vehicles of a Motor Vehicle Dealer are not considered as Inventory—Nonregistered motor vehicles used in the operation of the motor vehicle dealership such as loaner/rental vehicles used in the service department for customers to drive while services are being rendered on their motor vehicle. These motor vehicles should be registered with the county clerk and property tax paid at that time. Nonregistered rental/loaner motor vehicles should be listed on Schedule A, Class III.

Service department motor vehicles of a motor vehicle dealer are not considered as Inventory—**Nonregistered** pick up motor vehicles, wreckers, towing vehicles, etc. used in the service department of a

motor vehicle dealer. These motor vehicles should be registered with the county clerk and property tax paid at that time. Nonregistered service department motor vehicles should be listed on Schedule A, Class III.

Salvage Titled Vehicles (Insurance Companies Only)—Salvage titled motor vehicles held by an insurance company, are subject to tax as goods held for sale in the regular course of business and are reported on line 34.

New Farm Machinery Held Under a Floor Plan—New farm machinery and other equipment, held in the retailer’s inventory for sale under a floor plan financing arrangement by a retailer, are subject to a state rate only.

New Boats and Marine Inventory (Dealers Only)—New boats and new marine equipment inventory held for retail sale under a floor plan financing arrangement by a dealer registered under KRS 235.220 are subject to a state rate only.

Nonferrous metal located in a commodity warehouse and held on warrant is subject to a state rate only.

35 Goods Stored in Warehouse/Distribution Center—Report personal property placed in a warehouse or distribution center for shipment to a Kentucky destination or held longer than six months on line 35.

36 Goods Stored in Warehouse/Distribution Center—in Transit—Personal property placed in a warehouse or distribution center for purposes of further shipment to an out-of-state destination shall be reported on line 36. The owner of the property must demonstrate that the personal property will be shipped out of state within the next six months. Property shipped to in-state destinations or held longer than six months is reported on line 35.

This property classification is exempted from state, county, school and city tax and may be subject to special district taxation.

37 Unmanufactured Tobacco Products not at Manufacturers Plant nor in the Hands of the Grower or His Agent—Tobacco grown in the year of assessment is exempt from taxation in that year. Such products still on hand as of January 1 of the following year would be taxable. This property is subject to a state property tax rate and a county/city tax rate.

38 Other Unmanufactured Agricultural Products not at Manufacturers Plant nor in the Hands of the Grower or His Agent—Any unmanufactured agricultural products, other than tobacco not in the hands of the manufacturer, grower or the grower’s agent, are subject to a state tax rate and a county/city tax rate.

39 Unmanufactured Agricultural Products at Manufacturers Plant or in the Hands of the Grower or His Agent—Any unmanufactured agricultural products actually in the hands of the manufacturer, grower or the grower’s agent are subject to a state tax rate only.

Industrial Revenue Bond Property—Tangible personal property purchased with an industrial revenue bond (IRB) is subject to taxation at a state rate only. **This rate shall not apply to the portion of value of the leasehold interest created through any private financing.** Upon expiration of the bond, property is fully reportable on Schedules A and B at the appropriate age. The information necessary for calculation of taxable value of IRB property includes the following:

- the amount of the bond,
- the real property assessment,
- the personal property assessment,
- the life of the bond, and
- recipient of the property upon full amortization of the bond.

The valuation of industrial revenue bond personal property contemplates ownership upon full amortization of the bond issue. If the property converts to the private entity upon full amortization, the property is assessed higher as the bond ages and as the private enterprise assumes a greater leasehold interest.

The following example provides the basics of IRB property valuation:

| | | |
|-------------------------------------|---|--------------|
| Total industrial revenue bond value | — | \$11,000,000 |
| Real property valuation | — | \$1,000,000 |
| Life of the bond issue | — | 20 Years |

The private entity receives the IRB property upon amortization of the issuance.

| | |
|---------------------------------|-----------------|
| Total industrial revenue bond | \$11,000,000 |
| Less: Real property valuation | (\$ 1,000,000) |
| Tangible personal property cost | \$10,000,000 |

All machinery purchased under the IRB must first be segregated and calculated as described for lines 11–16 and 21–26.

Step 1: \$10,000,000 X Economic Life Factor =
Reported Value

Step 2: Reported Value X Actual Property Age/20
(e.g., life of the IRB)

Step 3: Carry Step 2 result to Form 62A500, line 39.

Conversely, if the tax-exempt statutory authority ultimately receives the property, the assessed valuation for taxation purposes begins at 100 percent and is fully amortized over the life of the bond.

Contact the Division of State Valuation at (502) 564-2557 with questions or for additional information and instruction.

50 Livestock and Farm Equipment—List the fair cash value of all owned or leased farm equipment and livestock.

Fluidized Bed Energy Production Facilities—Property certified as a fluidized bed energy production facility as defined in KRS 211.390 is subject to taxation at a state rate only. See instructions for lines 11–16 to calculate the value of certified property.

60 Other Tangible Personal Property—List the totals from Schedule C on Form 62A500, line 60.

Schedule C property includes:

- aircraft for hire and non-Kentucky registered watercraft;
- **materials, supplies and spare parts;**
- investment properties such as coin, stamp, art or other collections;
- research libraries; and
- precious metals.

List aircraft for hire and non-Kentucky registered watercraft on the appropriate line on Schedule C at fair market value.

Materials, supplies and spare parts, normally expensed, must be segregated and valued separately. Any supplies included in inventory should be removed from the inventory value and reported on Schedule C. In all cases, list such property at original cost.

Supply items are valued at original cost in the amount on hand at year-end. Returnable containers, such as barrels, bottles, carboys, coops, cylinders, drums, reels, etc., are valued separately at original cost. In absence of year end totals, use the yearly expense accounts total divided by 12.

List the fair market value of all coin collections, stamp collections, art works, other collectibles and research libraries. List the number of ounces of all gold, silver, platinum and other precious metals. If the market value of a precious metal is known, list the value per ounce as of the preceding December 31 in the Value Per Ounce column. Multiply the number of ounces by the value per ounce to determine the total fair market value.

70 Activated Foreign Trade Zone—Tangible personal property located within an activated foreign trade zone as designated under Title 19 U.S.C. Section 81 is subject to taxation at a state rate only. Complete Form 62A500 using the composite conversion factors for depreciable assets.

81 Construction Work in Progress (Manufacturing Machinery)—Machinery and equipment that eventually becomes part of the manufacturing process is classified as manufacturing machinery during the construction period. Report such property at original cost.

82 Construction Work in Progress (Other Tangible Property)—During the construction period, list all tangible property that does not become part of the manufacturing process on line 82. **NOTE:** Tangible property includes contractor's building components.

90 Recycling Machinery and Equipment—List machinery or equipment, not used in a manufacturing process, owned by a business, industry or organization in order to collect, source separate, compress, bale, shred or otherwise handle waste materials if the machinery or equipment is primarily used for recycling purposes (KRS 132.200(16)). *Examples:* balers, briquetters, compactors, containers, conveyors, conveyor systems, cranes with grapple hooks, crushers, densifiers, exhaust fans, fluffers, granulators, lift-gates, magnetic separators, material recovery facility equipment, pallet jacks, perforators, pumps with oil, scales, screeners, shears, shredders, two-wheel carts and vacuum systems.

Revenue Form 62A500-A

Noncommercial Aircraft— List the serial number, federal registration number, make, year, model, size, power and value of all aircraft owned on January 1. Attach a separate sheet if necessary. Include additional information regarding avionics equipment, engine hours, condition and other documentation that may influence the aircraft value in the space provided. Do not list aircraft assessed as public service company

property. **List aircraft used in the business of transporting persons or property for compensation or hire and not assessed as a public utility on Revenue Form 62A500, Schedule C.**

Revenue Form 62A500-C

If on January 1 you have in your possession any consigned inventory that is held and not owned by you, you are required to complete this form and report the kind, nature, owner and value of all such inventory. If you are assuming the responsibility for the property taxes on the consigned inventory, you must report the value of such inventory on the tangible personal property tax return appropriate for your business activity. Consigned inventory must be valued using full absorption first-in-first-out (FIFO) costing. LIFO deductions are not allowable. A separate return is required for each location at which consigned goods are located. File the return as an attachment to Revenue Form 62A500.

Revenue Form 62A500-L

All persons and business entities who lease tangible personal property from others (e.g., lessees) are required to file the Lessee Tangible Personal Property Tax Return, Revenue Form 62A500-L. A separate return for each property location is required. File the return as an attachment to Revenue Form 62A500.

Provide all information requested. List the name and address of the lessor and the related equipment information, including the type of equipment, year of manufacture, model, selling price new, gross annual rent, date of the lease, length of the lease and purchase price at the end of the lease. Attach a separate schedule if necessary.

Revenue Form 62A500-W

Documented Boats — Boats registered with the United States Coast Guard, situated in Kentucky, are subject to personal property taxes. These must be listed on the Tangible Personal Property Tax Return (Documented Watercraft), Revenue Form 62A500-W, and filed with the Division of State Valuation or PVA in the county where the boat is situated.

Personal watercraft not registered with the United States Coast Guard as a documented boat are assessed locally and tax is remitted through the applicable county clerk.

Kentucky Department of Revenue Mission Statement

As part of the Finance and Administration Cabinet the mission of the Kentucky Department of Revenue is to administer tax laws, collect revenue, and provide services in a fair, courteous, and efficient manner for the benefit of the Commonwealth and its citizens.

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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.

Property Classification Guidelines

List depreciable property based on its economic life. To assist taxpayers in determining proper economic life classification, a partial listing of the North American Industry Classification System (NAICS) codes follows. Property descriptions frequently used in these specific industries are listed under each code. Most businesses have property falling into more than one economic life classification.

GENERAL BUSINESS ACTIVITIES CLASS

General business purpose integrated computer systems and related peripheral equipment, such as mini-computers, micro-processors, terminals, disk and tape drives, printers, data entry equipment and software. I

General administrative activities involving data handling equipment such as typewriters, calculators, adding and accounting machines, copiers and duplicating equipment, and fax machines. II

General administrative activities involving the use of desks, file cabinets, communications equipment, security systems, and other office furniture, fixtures and equipment. III

Only dozers, tractors, trucks and loaders used in mining and construction. IV

NOTE: There is no single class for computers and related hardware used to control manufacturing processes.

NAICS Business Description Class

AGRICULTURE, FORESTRY FISHING AND HUNTING

| | |
|--------|---|
| | <ul style="list-style-type: none"> Logging equipment III Office furniture and equipment, fork lifts III Harvesting equipment III Grain bins III |
| 111000 | Crop production (including greenhouse and floriculture) |
| 112900 | Animal production (including breeding of cats and dogs) |
| 113000 | Forestry and logging (including forest nurseries and timber tracts) |
| 114110 | Fishing |
| 114210 | Hunting and trapping |

MINING

| | |
|--------|--|
| | <ul style="list-style-type: none"> Belting, continuous miner and roof driller I Batteries, rockdusters, scoops and shuttle cars I Below ground belt structure I Office furniture and equipment, fork lifts III Supply cars, underground locomotives, mine fans III Electrical substations, personnel carriers III Dozers, tractors, loaders, dump trucks, and highwall miners used in the mining business IV Above ground belt structure V Coal/mineral processing equipment (used to wash, size and crush) VI Above-ground locomotives VI |
| 211110 | Oil and gas extraction |
| 212110 | Coal mining |
| 212200 | Metal ore mining |
| 212300 | Nonmetallic mineral mining and quarrying |

CONSTRUCTION

| | |
|--------|--|
| | <ul style="list-style-type: none"> Office furniture and equipment, fork lifts III Barricades and warning signs III Backhoe, unlicensed trailer and wagon III Trenchers, boring machines, ditch diggers III Dozers, tractors, trucks and loaders IV Pulverizers and mixers V Cranes and mobile offices V |
| 233110 | Land subdivision and land development |
| 233200 | Residential building construction |
| 233300 | Nonresidential building construction |
| 234100 | Highway, street, bridge and tunnel construction |
| 235110 | Plumbing, heating and air-conditioning contractors |
| 235210 | Painting and wall covering contractors |
| 235310 | Electric contractors |
| 235400 | Masonry, drywall, insulation and tile contractors |
| 235500 | Carpentry and floor contractors |
| 235610 | Roofing, siding and sheet metal contractors |
| 235710 | Concrete contractors |
| 235810 | Water well drilling contractors |

NAICS Code

Business Description

Class

MANUFACTURING

| | |
|--|--|
| | <ul style="list-style-type: none"> Special tools (including jigs, molds, die cavities) I Laser cutters II Office furniture and equipment, fork lifts III Small drill presses and small hydraulic presses III Storage racks, maintenance equipment, conveyors V Heavy equipment (presses, casting machines) VI Above-ground tanks < = 30,000 gallons VI |
|--|--|

Food Manufacturing

| | |
|--------|--|
| | <ul style="list-style-type: none"> Juice extractors, peelers and corers, cutters III Potato chip fryers, slicers and related equipment III Palletizer, carts, flaking trays V Dryer, steel bins, extruder, centrifuge MDL, blender V Cranes V |
| 311110 | Animal food manufacturing |
| 311200 | Grain and oilseed milling |
| 311300 | Sugar and confectionery product mfg. |
| 311400 | Fruit and vegetable preserving and specialty food |
| 311500 | Dairy product mfg. |
| 311610 | Animal slaughtering and processing |
| 311710 | Seafood product preparation and packaging |
| 311800 | Bakeries and tortilla mfg. |
| 311900 | Other food mfg. (including coffee, tea, flavoring and seasonings) |

Beverage and Tobacco Manufacturing

| | |
|--------|--|
| | <ul style="list-style-type: none"> Casing, control and measuring instruments III Brewing, blend and dispersion equipment III Fermentation, sterilization equipment and system VI De-sanding, drying and flavor machines VI |
| 312100 | Beverages (including breweries, wineries and distilleries) |
| 312200 | Tobacco mfg. |

Apparel, Textile Mills and Textile Product Mills

| | |
|--------|--|
| | <ul style="list-style-type: none"> Cleaning and micro dust extracting machines III Laser cutter, microprocessor control equipment III Boarding, dryers, knitting machines III Textile mill equipment, except knitwear V Carding, combing and roving machinery V Sewing machine, cutter, spreader, tacker V |
| 313000 | Textile mills |
| 314000 | Textile product mills |
| 315100 | Apparel knitting mills |
| 315210 | Cut and sew apparel contractors |
| 315990 | Apparel accessories and other apparel mfg. |

Leather and Allied Product Manufacturing

| | |
|--------|--|
| | <ul style="list-style-type: none"> Storage racks and maintenance equipment V Sewing machine, cutter, spreader, tacker V Assets used in tanning and currying V |
| 316110 | Leather and hide tanning and finishing |
| 316210 | Footwear mfg. (including leather, rubber and plastics) |
| 316990 | Other leather and allied product mfg. |

Wood Products Manufacturing

| | |
|--------|--|
| | <ul style="list-style-type: none"> Saw-mill equipment III Sanders, clamps and dust collectors III Chippers, grinders and lathes V Cutting, drying and wood presses V |
| 321110 | Sawmills and wood preservation |
| 321210 | Veneer, plywood and engineered wood product mfg. |
| 321900 | Other wood product mfg. |

Paper, Printing and Related Support Activities

| | |
|--------|---|
| | <ul style="list-style-type: none"> Bailer, shredder, selectronic imaging III Collating, folding, labeling machines III Feeders, binders and trimmer V Non-automated presses V Presses and assets used in pulps mfg. VI |
| 322100 | Pulp, paper and paperboard mills |
| 322200 | Converted paper product mfg. |
| 323100 | Printing and related support activities |

| NAICS Code | Business Description | Class | NAICS Code | Business Description | Class |
|---|---|-------|---|---|-------|
| Petroleum and Coal Products Manufacturing | | | Machinery Manufacturing | | |
| | • Fork lifts, scissor lifts and aerial lifts | III | | • Material handling equipment | III |
| | • Trenchers, boring machines, ditch diggers | III | | • Storage racks and powder booths | V |
| | • Presses, punches, bending machines | VI | | • Presses, casting machines | VI |
| 324110 | Petroleum refineries (including integrated) | | 333000 | Machinery mfg. | |
| 324120 | Asphalt paving, roofing and saturated materials mfg. | | 333100 | Agriculture and construction machinery mfg. | |
| 324190 | Other petroleum and coal products mfg. | | 333200 | Industrial machinery mfg. | |
| | | | 333310 | Commercial and service industry machinery | |
| | | | 333410 | Air-conditioning, refrigeration equipment mfg. | |
| | | | 333610 | Engine, turbine and power transmission equipment | |
| | | | 333900 | Other general purpose machinery mfg. | |
| Chemical Manufacturing | | | Computer and Electronic Product Manufacturing | | |
| | • Gas chromatograph, spectrometer, GLC, HPLC | III | | • Material handling equipment | III |
| | • Injection and lost-core molding machine | III | | • Drilling, grinding and tapping machines | V |
| | • Dryer, belt, kiln, mills | V | | • Storage racks and powder booths | V |
| | • Mixing and blending equipment | V | 334110 | Computer and peripheral equipment mfg. | |
| 325100 | Basic chemical mfg. | | 334200 | Communications equipment mfg. | |
| 325200 | Resin, synthetic rubber and artificial and synthetic fibers | | 334310 | Audio and video equipment mfg. | |
| 325300 | Pesticide, fertilizer and other agricultural chemical mfg. | | 334410 | Semiconductor and other electronic component mfg. | |
| 325410 | Pharmaceutical and medicine mfg. | | 334500 | Electromedical and control instruments mfg. | |
| 325500 | Paint coating and adhesive mfg. | | 334610 | Magnetic and optical media mfg. | |
| 325600 | Soap, cleaning compound and toilet preparation mfg. | | Electrical Equipment and Appliance Manufacturing | | |
| 325900 | Other chemical product mfg. | | | • Coil and material handling equipment | III |
| | | | | • Drilling, grinding and tapping machines | V |
| | | | | • Gear cutting, forming and finishing machines | V |
| | | | | • Power presses, press brakes and shears | V |
| Plastics and Rubber Products Manufacturing | | | 335000 | Electrical equipment mfg. | |
| | • Mandrels, lasts, pallets, patterns, rings and insert plates | I | 335200 | Household appliance mfg. | |
| | • Injection molding machine | III | 335900 | Other electrical equipment and component mfg. | |
| | • Packers, sealers, labelers and label dispensers | III | Transportation Equipment Manufacturing | | |
| | • Storage racks and maintenance equipment | V | | • Material handling equipment | III |
| | • Extruders, kneaders, mixing mills, dryers | V | | • Presses, paint booths, over-head crane | VI |
| | • Baling presses and separators | V | 336100 | Motor vehicle mfg. | |
| 326100 | Plastics product mfg. | | 336210 | Motor vehicle body and trailer mfg. | |
| 326200 | Rubber product mfg. | | 336300 | Motor vehicle parts mfg. | |
| | | | 336410 | Aerospace product and parts mfg. | |
| | | | 336510 | Railroad rolling stock mfg. | |
| | | | 336610 | Ship and boat building | |
| | | | 336990 | Other transportation equipment mfg. | |
| Nonmetallic Mineral Product Manufacturing | | | Furniture and Related Product Manufacturing | | |
| | • Fork lifts, scissor lifts and aerial lifts | III | | • Saw-mill equipment | III |
| | • Stone grinders and polishers | V | | • Sanders, clamps and dust collectors | III |
| | • Gang saws, block cutter and diamond wire machines | V | | • Chippers and grinders, lathes | V |
| | • Production of flat, blown, or pressed products | VI | | • Cutting and wood presses | V |
| | • All other equipment used in glass and lime mfg. | VI | 337000 | Furniture and related product mfg. | |
| 327100 | Clay product and refractory mfg. | | Miscellaneous Manufacturing | | |
| 327210 | Glass and glass product mfg. | | | • Laser cutters | II |
| 327300 | Cement and concrete product mfg. | | | • Office furniture and equipment, fork lifts | III |
| 327400 | Lime and gypsum product mfg. | | | • Welders and torches | III |
| 327900 | Other nonmetallic mineral product mfg. | | | • Storage racks and maintenance equipment | V |
| | | | | • Heavy equipment | VI |
| | | | | • Presses and casting machines | VI |
| | | | 339110 | Medical equipment and supplies mfg. | |
| Primary Metal Manufacturing | | | WHOLESALE AND RETAIL TRADE | | |
| | • Assets used in the smelting and refining | VI | | • Cash registers, fork lifts | III |
| | • Rolls, mandrels, refractories | VI | | • Photography and developing equipment | III |
| | • Strand-slab caster, mill, temper rolling | VI | | • Retail shelving | III |
| 331110 | Iron and steel mills and ferroalloy mfg. | | | • Small freezers | III |
| 331310 | Alumina and aluminum production and processing | | | • Office furniture and equipment | III |
| 331500 | Foundries | | | • Racks and maintenance equipment | V |
| | | | | • Walk in coolers | V |
| | | | | • Above ground tanks <= 30,000 gallons | VI |
| Fabricated Metal Products Manufacturing | | | 421000 | Durable Goods | |
| | • Welders and torches | III | 422000 | Non-durable Goods | |
| | • Storage racks and powder booths | V | 441000 | Motor vehicle and parts dealer | |
| | • Holding furnace, wire baskets | V | 442000 | Furniture and home furnishing stores | |
| | • Grinders, lathes, saws, shears and cutters | V | 443000 | Electronic and appliance stores | |
| | • Bar feeders, bending and lapping machines | V | 444200 | Building material and other supplies | |
| | • Extruders and stamping machines | VI | 445000 | Food and beverage stores | |
| | • Presses, casting machines | VI | 446000 | Health and personal care stores | |
| 332000 | Fabricate metal product mfg. | | 447100 | Gasoline stations | |
| 332110 | Forging and stamping | | 448000 | Clothing and accessories stores | |
| 332510 | Hardware mfg. | | 451000 | Sporting goods, hobby, book and music stores | |
| 332700 | Machine shops; screw, nut and bolt mfg. | | 454000 | General merchandise stores | |
| 332810 | Coating, engraving, heat treating and allied activities | | | | |
| 332900 | Other fabricated metal product mfg. | | | | |

| NAICS Code | Business Description | Class | NAICS Code | Business Description | Class |
|--|---|-------------------------------|--|---|--|
| TRANSPORTATION AND WAREHOUSING | | | HEALTH CARE AND SOCIAL SERVICES | | |
| | <ul style="list-style-type: none"> Fork lifts, packaging equipment Drum lifts, pallet turners, steel shelving, shrink wrap | III V | | <ul style="list-style-type: none"> Electro-cardiograph, X-ray and fluoroscope, dental units Dental lathes, trimmers and instruments Sterilizers and X-ray developers | III III III |
| 481000 | Air transportation | | 621100 | Office of physicians | |
| 484200 | Specialized freight trucking | | 621210 | Office of dentists | |
| 493100 | Warehouse and storage | | 621300 | Offices of other health care practitioners | |
| INFORMATION SERVICES | | | 621400 | Outpatient care centers | |
| | <ul style="list-style-type: none"> Modulator, mutiplexer, oscilloscope Studio camera, VTR, earth satellite Audio mixer, analyzer, decoder, teleprompter Transmitter, antenna Tower | II III III III VI | 621510 | Medical and diagnostic laboratories | |
| 511000 | Publishing industries | | 622000 | Hospitals | |
| 512100 | Motion picture and video industries | | 624000 | Social assistance services | |
| 512200 | Sound recording industries | | ART, ENTERTAINMENT AND RECREATION | | |
| 513000 | Broadcasting and telecommunications | | | <ul style="list-style-type: none"> Billiard table, automatic pinsetters, time recorder and scorekeeper Amusements, rides, booths and other attraction equipment | III V |
| 514100 | Information services | | 711100 | Performing arts companies | |
| 514210 | Data processing services | | 711510 | Independent artists, writers and performers | |
| FINANCE AND INSURANCE | | | 712100 | Museums, historical sites and similar institutions | |
| | <ul style="list-style-type: none"> Office furniture and equipment | III | 713100 | Amusement parks and arcades | |
| 522000 | Credit intermediation and related activities | | ACCOMMODATION AND FOOD SERVICES | | |
| 524000 | Insurance agents, brokers and related activities | | | <ul style="list-style-type: none"> Glassware, silverware and slicer Laundry washer and dryers Beverage dispensers and coffee makers Small freezers, fryers, grills and microwaves Beds and linens Small freezers Ovens Safes Walk in coolers | III III III III III V V V |
| RENTAL AND LEASING | | | 721110 | Travel accommodation | |
| | <ul style="list-style-type: none"> Electronics, video tapes, DVDs and formal wear Consigned display fixtures Household appliances on lease Other leased assets (see page 1) | I II II | 721210 | RV parks and recreational camps | |
| 532210 | Electronics and appliance rental | | 721310 | Rooming and boarding houses | |
| 532220 | Formal wear and costume rental | | 722110 | Full-service restaurants | |
| 532230 | Video tape and disc rental | | 722300 | Special food services (contractors and caterers) | |
| 532310 | General rental centers | | 722410 | Drinking places (alcoholic beverages) | |
| 532400 | Equipment rental and leasing (<i>use appropriate classification from applicable industries</i>) | | OTHER SERVICES | | |
| PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES | | | | <ul style="list-style-type: none"> Dry cleaning machine, laundry machine, presser Film processor, enlarger, print washer, film dryer Body lifter, refrigerator, mausoleum lift, embalming table Steel chair, dryer, hand tool set Tanning beds and booths Hoists, disk lathes | III III III III III V |
| | <ul style="list-style-type: none"> Chromatographs and spectrometers Packed columns and capillary columns Film processor, enlarger, print washer, film dryer | III III III | Repair and Maintenance | | |
| 541100 | Legal services | | 811110 | Automotive mechanical and electrical repair | |
| 541211 | Office of certified public accountant | | 811120 | Automotive body, paint and glass repair | |
| 541310 | Architectural and engineering services | | 811310 | Commercial and industrial equipment repair | |
| 541380 | Testing laboratories | | 811410 | Appliance repair and maintenance | |
| 541400 | Specialized design services | | 811420 | Reupholstery and furniture repair | |
| 541510 | Computer systems design services | | 811430 | Footwear and leather goods repair | |
| 541800 | Advertising and related services | | Personal and Laundry Services | | |
| 541920 | Photographic services | | 812111 | Barber shops | |
| 541940 | Veterinary services | | 812112 | Beauty salons | |
| ADMIN AND SUPPORT AND WASTE MANAGEMENT SERVICES | | | 812113 | Nail salons | |
| | <ul style="list-style-type: none"> Waste and trash containers Compactors and recycling equipment | III V | 812210 | Funeral homes and funeral services | |
| 561300 | Employment services | | 812220 | Cemeteries and crematories | |
| 561430 | Business service centers (includes copy shops) | | 812310 | Coin-operated laundries and dry-cleaners | |
| 561440 | Collection agencies | | 812320 | Dry-cleaning and laundry services | |
| 561500 | Travel arrangement and reservation services | | 812330 | Linen and uniform supply | |
| 561710 | Exterminating and pest control services | | 812910 | Pet care (except veterinary) services | |
| 562000 | Waste management and remediation services | | 812920 | Photo-finishing | |
| | | | 812930 | Parking lots and garages | |

COUNTY PVA TELEPHONE NUMBERS AND ADDRESSES

| County Code | County | Phone Number | Address | City | ZIP Code |
|-------------|--------------|----------------|---|----------------|------------|
| 001 | Adair | (270) 384-3673 | 424 Public Square, Courthouse | Columbia | 42728 |
| 002 | Allen | (270) 237-3711 | P.O. Box 397, Courthouse | Scottsville | 42164 |
| 003 | Anderson | (502) 839-4061 | 101 Ollie Bowen Court | Lawrenceburg | 40342 |
| 004 | Ballard | (270) 335-3400 | P.O. Box 267, 132 North 4th St., Courthouse | Wickliffe | 42087 |
| 005 | Barren | (270) 651-2026 | 117-2B North Public Square, P.O. Box 1836 | Glasgow | 42142 |
| 006 | Bath | (606) 674-6382 | P.O. Box 688 | Owingsville | 40360 |
| 007 | Bell | (606) 337-2720 | P.O. Box 255 | Pineville | 40977 |
| 008 | Boone | (859) 334-2181 | P.O. Box 388 | Burlington | 41005 |
| 009 | Bourbon | (859) 987-2152 | Courthouse, Room 15, 301 Main Street | Paris | 40361 |
| 010 | Boyd | (606) 739-5173 | P.O. Box 434 | Catlettsburg | 41129 |
| 011 | Boyle | (859) 238-1104 | Courthouse, 321 West Main Street | Danville | 40422 |
| 012 | Bracken | (606) 735-2228 | P.O. Box 310 | Brooksville | 41004 |
| 013 | Breathitt | (606) 666-7973 | 1137 Main Street, Courthouse, Suite 302 | Jackson | 41339 |
| 014 | Breckinridge | (270) 756-5154 | P.O. Box 516, 2nd and Main | Hardinsburg | 40143 |
| 015 | Bullitt | (502) 543-7480 | P.O. Box 681, Beech Street | Shepherdsville | 40165 |
| 016 | Butler | (270) 526-3455 | P.O. Box 538, Courthouse, Main Street | Morgantown | 42261 |
| 017 | Caldwell | (270) 365-7227 | Courthouse, Room 8 | Princeton | 42445 |
| 018 | Calloway | (270) 753-3482 | P.O. Box 547 | Murray | 42071 |
| 019 | Campbell | (859) 292-3871 | Courthouse, 4th and York Street | Newport | 41071 |
| 020 | Carlisle | (270) 628-5498 | P.O. Box 206, Courthouse | Bardwell | 42023 |
| 021 | Carroll | (502) 732-5448 | Courthouse, 440 Main Street | Carrollton | 41008 |
| 022 | Carter | (606) 474-5663 | Courthouse, Room 214 | Grayson | 41143 |
| 023 | Casey | (606) 787-7621 | P.O. Box 38, Court Square | Liberty | 42539 |
| 024 | Christian | (270) 887-4115 | P.O. Box 96 | Hopkinsville | 42241 |
| 025 | Clark | (859) 745-0250 | Courthouse, 34 South Main Street | Winchester | 40391 |
| 026 | Clay | (606) 598-3832 | 102 Richmond Road, Suite 200 | Manchester | 40962 |
| 027 | Clinton | (606) 387-5938 | P.O. Box 186 | Albany | 42602 |
| 028 | Crittenden | (270) 965-4598 | Courthouse, 107 South Main Street | Marion | 42064 |
| 029 | Cumberland | (270) 864-5161 | P.O. Box 431, Courthouse | Burkesville | 42717 |
| 030 | Daviess | (270) 685-8474 | Courthouse, Room 102, 212 St. Ann Street | Owensboro | 42303 |
| 031 | Edmonson | (270) 597-2381 | P.O. Box 37 | Brownsville | 42210-0037 |
| 032 | Elliott | (606) 738-5090 | P.O. Box 690, Courthouse, Main Street | Sandy Hook | 41171 |
| 033 | Estill | (606) 723-4569 | Courthouse, Main Street | Irvine | 40336 |
| 034 | Fayette | (859) 246-2722 | 100 E. Vine St., Suite 600, Phoenix Bldg. 6th Floor | Lexington | 40508 |
| 035 | Fleming | (606) 845-1401 | P.O. Box 94, Courthouse | Flemingsburg | 41041 |
| 036 | Floyd | (606) 886-9622 | 149 South Central Avenue, Room 5 | Prestonsburg | 41653 |
| 037 | Franklin | (502) 875-8780 | 313 W. Main Street | Frankfort | 40601 |
| 038 | Fulton | (270) 236-2548 | 201 Moulton Street, Courthouse | Hickman | 42050 |
| 039 | Gallatin | (859) 567-5621 | P.O. Box 883, Courthouse | Warsaw | 41095 |
| 040 | Garrard | (859) 792-3291 | Courthouse, 15 Public Square | Lancaster | 40444 |
| 041 | Grant | (859) 824-6511 | Courthouse, 101 North Main Street | Williamstown | 41097 |
| 042 | Graves | (270) 247-3301 | 101 E. South Street, Courthouse Annex, Suite 5 | Mayfield | 42066 |
| 043 | Grayson | (270) 259-4838 | 10 Public Square | Leitchfield | 42754 |
| 044 | Green | (270) 932-7518 | 103 South First Street | Greensburg | 42743 |
| 045 | Greenup | (606) 473-9984 | Courthouse, Room 209, 301 Main Street, Box 4 | Greenup | 41144 |
| 046 | Hancock | (270) 927-6846 | P.O. Box 523, Co. Admin. Bldg. | Hawesville | 42348 |
| 047 | Hardin | (270) 765-2129 | P.O. Box 70, Co. Govt. Bldg., 2nd Floor | Elizabethtown | 42702 |
| 048 | Harlan | (606) 573-1990 | P.O. Box 209 | Harlan | 40831 |
| 049 | Harrison | (859) 234-7133 | P.O. Box 53, Courthouse Annex | Cynthiana | 41031 |
| 050 | Hart | (270) 524-2321 | P.O. Box 566, Main Street | Munfordville | 42765 |
| 051 | Henderson | (270) 827-6024 | P.O. Box 2003 | Henderson | 42419-2003 |
| 052 | Henry | (502) 845-5740 | P.O. Box 11, 30 N. Main St., Suite D | New Castle | 40050 |
| 053 | Hickman | (270) 653-5521 | 110 E Clay | Clinton | 42031 |
| 054 | Hopkins | (270) 821-3092 | 25 E Center Street | Madisonville | 42431-2037 |
| 055 | Jackson | (606) 287-7634 | P.O. Box 249, Main Street | McKee | 40447 |
| 056 | Jefferson | (502) 574-6380 | 531 Court Place, 504 Fiscal Court Bldg. | Louisville | 40202 |
| 057 | Jessamine | (859) 885-4931 | P.O. Box 530 | Nicholasville | 40340 |
| 058 | Johnson | (606) 789-2564 | 229 Court Street, Courthouse, 2nd Floor | Paintsville | 41240 |
| 059 | Kenton | (859) 392-1750 | 303 Court Street, Room 210 | Covington | 41011 |
| 060 | Knott | (606) 785-5569 | P.O. Box 1021, Courthouse | Hindman | 41822 |
| 061 | Knox | (606) 546-4113 | P.O. Box 1509, Courthouse | Barbourville | 40906 |
| 062 | Larue | (270) 358-4202 | 209 West High Street, Courthouse | Hodgenville | 42748 |
| 063 | Laurel | (606) 864-2889 | Courthouse, Room 101, 101 South Main Street | London | 40741 |

COUNTY PVA PHONE NUMBERS AND ADDRESSES

Continued

| County Code | County | Phone Number | Address | City | ZIP Code |
|--------------------|---------------|---------------------|---|----------------|-----------------|
| 064 | Lawrence | (606) 638-4743 | Courthouse, 122 S. Main Cross Street | Louisa | 41230 |
| 065 | Lee | (606) 464-4105 | P.O. Box 1008 | Beattyville | 41311 |
| 066 | Leslie | (606) 672-2456 | P.O. Box 1891, Courthouse | Hyden | 41749 |
| 067 | Letcher | (606) 633-2182 | 156 Main Street, Suite 105 | Whitesburg | 41858 |
| 068 | Lewis | (606) 796-2622 | P.O. Box 490 | Vanceburg | 41179 |
| 069 | Lincoln | (606) 365-4550 | 201 East Main Street, Suite 2 | Stanford | 40484 |
| 070 | Livingston | (270) 928-2524 | P.O. Box 77, Courthouse | Smithland | 42081 |
| 071 | Logan | (270) 726-8334 | P.O. Box 307, Courthouse | Russellville | 42276 |
| 072 | Lyon | (270) 388-7271 | P.O. Box 148, Courthouse Commerce | Eddyville | 42038 |
| 073 | McCracken | (270) 444-4712 | Courthouse Annex, 621 Washington Street | Paducah | 42003 |
| 074 | McCreary | (606) 376-2514 | P.O. Box 609, Courthouse | Whitley City | 42653 |
| 075 | McLean | (270) 273-3291 | P.O. Box 246, Courthouse | Calhoun | 42327 |
| 076 | Madison | (859) 623-5410 | 135 W. Irvine Street, Suite 103 | Richmond | 40475-1436 |
| 077 | Magoffin | (606) 349-6198 | P.O. Box 148, Courthouse Square | Salyersville | 41465 |
| 078 | Marion | (270) 692-3401 | 223 N. Spalding Avenue, Suite 202 | Lebanon | 40033 |
| 079 | Marshall | (270) 527-4728 | 1101 Main Street | Benton | 42025 |
| 080 | Martin | (606) 298-2807 | P.O. Box 341, Courthouse | Inez | 41224 |
| 081 | Mason | (606) 564-3700 | 220 1/2 Sutton Street | Maysville | 41056 |
| 082 | Meade | (270) 422-2178 | 516 Fairway Drive, Suite 3 | Brandenburg | 40108 |
| 083 | Menifee | (606) 768-3514 | P.O. Box 36 | Frenchburg | 40322 |
| 084 | Mercer | (859) 734-6330 | P.O. Box 244 | Harrodsburg | 40330 |
| 085 | Metcalfe | (270) 432-3162 | P.O. Box 939, Courthouse | Edmonton | 42129 |
| 086 | Monroe | (270) 487-6401 | P.O. Box 486 | Tompkinsville | 42167 |
| 087 | Montgomery | (859) 498-8710 | 44 W. Main Street, Courthouse Annex | Mt. Sterling | 40353 |
| 088 | Morgan | (606) 743-3349 | P.O. Box 57, Courthouse | West Liberty | 41472 |
| 089 | Muhlenberg | (270) 338-4664 | P.O. Box 546, Courthouse | Greenville | 42345 |
| 090 | Nelson | (502) 348-1810 | 113 East Stephen Foster Avenue | Bardstown | 40004 |
| 091 | Nicholas | (859) 289-3735 | P.O. Box 2, Courthouse | Carlisle | 40311 |
| 092 | Ohio | (270) 298-4433 | P.O. Box 187 | Hartford | 42347 |
| 093 | Oldham | (502) 222-9320 | 100 E. Main Street | LaGrange | 40031 |
| 094 | Owen | (502) 484-5172 | P.O. Box 337, Courthouse | Owenton | 40359 |
| 095 | Owsley | (606) 593-6265 | P.O. Box 337 | Booneville | 41314 |
| 096 | Pendleton | (859) 654-6055 | 233 Main Street, Courthouse Room 2 | Falmouth | 41040 |
| 097 | Perry | (606) 436-4914 | 481 Main Street | Hazard | 41701 |
| 098 | Pike | (606) 432-6201 | 146 Main Street, Suite 303 | Pikeville | 41501 |
| 099 | Powell | (606) 663-4184 | P.O. Box 277, Courthouse | Stanton | 40380 |
| 100 | Pulaski | (606) 679-1812 | P.O. Box 110 | Somersets | 42502 |
| 101 | Robertson | (606) 724-5213 | P.O. Box 216, Courthouse Annex | Mt. Olivet | 41064 |
| 102 | Rockcastle | (606) 256-4194 | P.O. Box 977, Courthouse | Mt. Vernon | 40456 |
| 103 | Rowan | (606) 784-5512 | 627 East Main Street, Courthouse | Morehead | 40351 |
| 104 | Russell | (270) 343-4395 | P.O. Box 224 | Jamestown | 42629 |
| 105 | Scott | (502) 863-7885 | 101 East Main Street | Georgetown | 40324 |
| 106 | Shelby | (502) 633-4403 | 501 Washington Street | Shelbyville | 40065 |
| 107 | Simpson | (270) 586-4261 | P.O. Box 424, Courthouse | Franklin | 42135 |
| 108 | Spencer | (502) 477-3207 | P.O. Box 425, Courthouse | Taylorsville | 40071 |
| 109 | Taylor | (270) 465-5811 | Courthouse | Campbellsville | 42718 |
| 110 | Todd | (270) 265-5614 | P.O. Box 593, Courthouse | Elkton | 42220 |
| 111 | Trigg | (270) 522-3271 | P.O. Box 1776 | Cadiz | 42211 |
| 112 | Trimble | (502) 255-3592 | P.O. Box 131, Courthouse | Bedford | 40006 |
| 113 | Union | (270) 389-1933 | P.O. Box 177, Courthouse | Morganfield | 42437 |
| 114 | Warren | (270) 843-3268 | P.O. Box 1269 | Bowling Green | 42102-1269 |
| 115 | Washington | (859) 336-5420 | P.O. Box 189, Courthouse | Springfield | 40069 |
| 116 | Wayne | (606) 348-6621 | 109 North Main Street, Courthouse | Monticello | 42633 |
| 117 | Webster | (270) 639-7016 | P.O. Box 88, Courthouse | Dixon | 42409 |
| 118 | Whitley | (606) 549-6008 | P.O. Box 462, Courthouse | Williamsburg | 40769 |
| 119 | Wolfe | (606) 668-6923 | P.O. Box 155, Courthouse | Campton | 41301 |
| 120 | Woodford | (859) 873-4101 | Courthouse, Room 108, 103 Main Street | Versailles | 40383 |

DIVISION OF STATE VALUATION, FRANKFORT 40620: (502) 564-2557

Go to www.revenue.ky.gov to download forms.

SCHEDULE C


| Other Tangible Personalty Not Listed Elsewhere | | | |
|--|------------------|-----------------------------|-----------------------|
| | Description | Taxpayer's Value | For Official Use Only |
| Materials and Supplies | | | |
| Coin Collections | | | |
| Stamp Collections | | | |
| Art Works | | | |
| Other Collectibles | | | |
| Research Libraries | | | |
| Other Tangible Property | | | |
| Aircraft for Hire | | | |
| Non-Kentucky Registered Watercraft | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Precious Metals | Number of Ounces | Value Per Ounce December 31 | |
| Gold | | | |
| Platinum | | | |
| Silver | | | |
| Other | | | |
| Total (enter this figure on Line Item 60) | | | |

| Comments | |
|---|----------------------|
| Additional comments and/or information regarding alternative values may be provided by classification below: | |
| Classification Type | Comments/Information |
| | |

I declare, under the penalties of perjury, that this return (including any accompanying schedules and statements) is a correct and complete return; and that all my taxable property has been listed.

Signature of Taxpayer

Name of Preparer Other Than Taxpayer

 _____
Telephone Number of Taxpayer

Date

Commonwealth of Kentucky
DEPARTMENT OF REVENUE
 Office of Property Valuation
 Division of State Valuation
 200 Fair Oaks Lane, Station 32
 Frankfort, KY 40620

**TANGIBLE PERSONAL
 PROPERTY TAX RETURN**

| FOR OFFICIAL USE ONLY | |
|-----------------------|----------------|
| County Code | Locator Number |
| T _____ / _____ | |

Property Assessed January 1, 2007

See pages 9 and 10 for a complete list of mailing addresses.

(Aircraft Assessments Only)

| MAY 2007 | | | | | | |
|----------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | 6 | 7 | 8 | 9 | 10 | 11 |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 26 | 27 | 28 | 29 | 30 | 31 | |

**Due Date:
 Tuesday
 May 15, 2007**

15 ←

| | | | | | | |
|--|--|--|--|--|--|------|
| Social Security No. or Federal ID No. | | Name of Business | | Organization | | Type |
| 2nd SSN if joint return | | Name of Taxpayer(s) | | <input type="checkbox"/> Individual | | 1 |
| NAICS CODE | | Telephone Number () | | <input type="checkbox"/> Joint (Co-Owners) | | 2 |
| Type of Business | | Number and Street or Rural Route | | <input type="checkbox"/> Partnership/LLP | | 3 |
| Check if applicable Yes Tangible personal property in other KY counties? <input type="checkbox"/> Alternative method of valuation? <input type="checkbox"/> Final Return? <input type="checkbox"/> | | City or Town State ZIP Code | | <input type="checkbox"/> Domestic Corp./LLC | | 4 |
| | | Property Location (Airport Name and Street Address) | | <input type="checkbox"/> Foreign Corp./LLC | | 5 |
| | | Property is Located in County | | <input type="checkbox"/> Fiduciary—Bank | | 6 |
| | | Enterprise Zone <input type="checkbox"/> Yes <input type="checkbox"/> No | | <input type="checkbox"/> Fiduciary—Other | | 7 |
| | | If yes, attach certificate. | | For Official Use Only District Code _____ Type Return _____ | | |


NOTE: List the serial number, federal registration number, make, model, size, power and value of all aircraft owned on January 1. Attach a separate sheet if necessary. Do not list aircraft assessed as public service company property. Include additional information regarding avionics equipment, condition, engine hours and other documentation that may influence the aircraft value. All aircraft owner information submitted on the return is to be listed as it appears on the Federal Aviation Administration registration. The completed return is to be submitted to the property valuation administrator in the county of taxable situs or the Office of Property Valuation on or before May 15, 2007. There is no extension for the filing of tangible personal property tax returns. **DO NOT LIST AIRCRAFT FOR HIRE ON THIS RETURN.**

| Line No. | Federal Registration Number and Serial Number | Description (Year, Make, Model, Size, Power) | Taxpayer's Value | Statement of General Condition | For Official Use Only |
|----------|---|--|------------------|--------------------------------|-----------------------|
| 40 | | | | | |
| 40 | | | | | |
| 40 | | | | | |
| 40 | | | | | |
| 40 | | | | | |

I declare, under the penalties of perjury, that this return (including any accompanying schedules and statements) is a correct and complete return; and that all my taxable property has been listed.

 Signature of Taxpayer

 Name of Preparer Other Than Taxpayer

 _____
 Telephone Number of Taxpayer

 Date

62A500-L (11-06)

Commonwealth of Kentucky
DEPARTMENT OF REVENUE
Office of Property Valuation
Division of State Valuation
200 Fair Oaks Lane, Station 32
Frankfort, KY 40620

LESSEE TANGIBLE PERSONAL PROPERTY TAX RETURN

(For Informational Purposes Only)

Property Assessed January 1, 2007

| FOR OFFICIAL USE ONLY | |
|-----------------------|----------------|
| County Code | Locator Number |
| T | / |

| MAY 2007 | | | | | | |
|----------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | 31 | | |

Due Date:
Tuesday
May 15, 2007

15

See pages 9 and 10 for a complete list of mailing addresses.

| | | |
|---------------------------------------|--|----------------------|
| Social Security No. or Federal ID No. | Name of Business | |
| | Name of Lessee | Telephone Number () |
| 2nd SSN if joint return | Number and Street or Rural Route | |
| | City or Town | State ZIP Code |
| Property is located in County | Property Location (Number and Street or Rural Route, City) | |

Any person or business entity leasing tangible personal property from others on January 1 is required to file this return on or before May 15, 2007. **DO NOT** complete this form if you have included the leased property on your Form 62A500. Attach additional schedules if necessary. *Note: Lessees who have property in more than one location must complete a separate form for each location.*

| Lessor Information | Leased Equipment Information |
|--|---|
| Name _____ Mailing Address _____ City, State _____ ZIP Code _____ | Type of Equipment _____ Year _____ Model _____ Selling Price New \$ _____ Annual Rent \$ _____ Date of Lease _____ Length of Lease _____ Buy-out Price at the end of Lease \$ _____ |
| For Official Use Only | |
| Name _____ Mailing Address _____ City, State _____ ZIP Code _____ | Type of Equipment _____ Year _____ Model _____ Selling Price New \$ _____ Annual Rent \$ _____ Date of Lease _____ Length of Lease _____ Buy-out Price at the end of Lease \$ _____ |
| For Official Use Only | |
| Name _____ Mailing Address _____ City, State _____ ZIP Code _____ | Type of Equipment _____ Year _____ Model _____ Selling Price New \$ _____ Annual Rent \$ _____ Date of Lease _____ Length of Lease _____ Buy-out Price at the end of Lease \$ _____ |
| For Official Use Only | |

I declare, under the penalties of perjury, that this return (including any accompanying schedules and statements) is a correct and complete return; and that all property not owned by me but in my possession has been listed.

Signature of Lessee

Name of Preparer Other Than Lessee



Telephone Number of Lessee

Date

62A500-C (11-06)

Commonwealth of Kentucky
DEPARTMENT OF REVENUE
Office of Property Valuation
Division of State Valuation
200 Fair Oaks Lane, Station 32
Frankfort, KY 40620

CONSIGNEE TANGIBLE PERSONAL PROPERTY TAX RETURN

(For Informational Purposes Only)

Property Assessed January 1, 2007

| FOR OFFICIAL USE ONLY | |
|-----------------------|----------------|
| County Code | Locator Number |
| T | _____ / _____ |

| MAY 2007 | | | | | | |
|----------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | 1 | 2 | 3 | 4 | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | 31 | | |

Due Date:
Tuesday
May 15, 2007

15 ←

See pages 9 and 10 for a complete list of mailing addresses.

| | | |
|---------------------------------------|--|----------------------|
| Social Security No. or Federal ID No. | Name of Business | |
| | Name of Consignee | Telephone Number () |
| 2nd SSN if joint return | Number and Street or Rural Route | |
| | City or Town | State ZIP Code |
| Property is located in _____ County | Property Location (Number and Street or Rural Route, City) | |


If, on January 1, you have in your possession any consigned inventory that is not owned by you, and has not been reported on your Form 62A500, complete this return. File this return on or before May 15, 2007. Attach additional schedules if necessary. *Note: Consignees who have property in more than one location must complete a separate form for each location.*

| Consignor Information | Consigned Inventory Information | |
|--|---------------------------------|-------|
| | Type | Value |
| Name of Consignor _____ Mailing Address _____ City, State ZIP Code _____ | Merchants Inventory | |
| | Finished Goods | |
| | Raw Materials | |
| | Goods in Process | |
| Name of Consignor _____ Mailing Address _____ City, State ZIP Code _____ | Merchants Inventory | |
| | Finished Goods | |
| | Raw Materials | |
| | Goods in Process | |

I declare, under the penalties of perjury, that this return (including any accompanying schedules and statements) is a correct and complete return; and that all property not owned by me but in my possession has been listed.

Signature of Consignee

Name of Preparer Other Than Consignee



Telephone Number of Consignee

Date

Commonwealth of Kentucky
DEPARTMENT OF REVENUE
 Office of Property Valuation
 Division of State Valuation
 200 Fair Oaks Lane, Station 32
 Frankfort, KY 40620

**DEALER'S INVENTORY LISTING FOR LINE 34
 TANGIBLE PERSONAL PROPERTY TAX RETURN**



| | | |
|--|--|-------------------------------------|
| Social Security No. or Federal ID No. | Name of Business | |
| | Name of Dealer | Telephone Number () |
| 2nd SSN if joint return | Number and Street or Rural Route | |
| | City or Town | State ZIP Code |
| Property is located in _____ County | Property Location (Number and Street or Rural Route, City) | |

| Year | Make | Model | License Plate Number (If Applicable) | Vehicle Identification Number | Dealer's Cost |
|-------------------------------|------|-------|---|-------------------------------|---------------|
| | | | | | |
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