

**COMMERCIAL WATERCRAFT
PERSONAL PROPERTY TAX RETURN
2010**



COMMONWEALTH OF KENTUCKY
OFFICE OF PROPERTY VALUATION
DEPARTMENT OF REVENUE



Forms may be obtained from:

www.revenue.ky.gov (Internet)

Taxpayer Assistance and Mailing Address:

Kentucky Department of Revenue

Office of Property Valuation

Public Service Section, Station 32, Fourth Floor

501 High Street

Frankfort, KY 40620

(502) 564-8175

(502) 564-8192 (fax)

www.revenue.ky.gov (Internet)

krcwebresponsepublicservice@mail.state.ky.us (e-mail)

★★★ IMPORTANT MESSAGE TO TAXPAYER ★★★

HB 562, enacted by the 2006 General Assembly, created a new statute that centralizes the assessment, billing, collection and distribution of property taxes on all commercial watercraft. Also, it simplified the allocation of local property taxes by using a standardized procedure and providing a 10 year hold harmless clause for local governments to prevent any revenue loss due to the change.

House Bill 562 expanded the legislation enacted in 2005 under HB 350. HB 350 created a new statute that centralized the assessment, billing, collection and distribution of local property taxes on commercial watercraft. The 2006 changes, effective for tax years on or after January 1, 2008, removed barge lines from the provisions of KRS 136.120, nonresident watercraft under KRS 136.181 and locally assessed commercial watercraft under the provisions of KRS 136.1801 through 136.1806. The 2006 legislation simplified the allocation of local property taxes by using a standardized procedure and providing a 10 year hold harmless clause to prevent any revenue loss for local governments due to the change. Kentucky based taxpayers owning commercial watercraft must now file such property on the Commercial Watercraft Property Tax Return (Revenue Form 61A207). Tangible property other than the fleet of commercial watercraft must still be listed on the Tangible Personal Property Tax Return (Revenue 62A500) and be filed locally with the Property Valuation Administrator in the county of situs. Also, effective January 1, 2008, real property of barge lines formerly assessed under KRS 136.120 must be reported locally to the Property Valuation Administrator in the county of situs. **(HB 562, 2006)**

KENTUCKY REVISED STATUTES

136.1801 Definitions for KRS 136.1801 and 136.806. (Effective January 1, 2008)

As used in KRS 136.1801 to 136.1806:

- (1) “Corporation” means any corporation, company, association, partnership, limited liability company, limited liability partnership, other business association, or person operating any watercraft for commercial purposes in the Commonwealth;
- (2) “Watercraft” means any boat, towboat, pushboat, barge or similar vessel. Watercraft shall not include:
 - (a) Floating equipment used in construction, including but not limited to dredges, pile drivers, and flats;
 - (b) Houseboats;
 - (c) Fishing boats;
 - (d) Pleasure boats; or
 - (e) Commercial dining boats;
- (3) “Department” means the Department of Revenue;
- (4) “Operating” or “operated means owned, leased, rented, or used;
- (5) “Local taxing district” means a local taxing jurisdiction or district, including a county, city, charter county, school district, consolidated local government, urban-county government, and special taxing district, which has a navigable waterway within its borders; and
- (6) “Navigable waterway” means and shall include the following:
 - (a) All of the Mississippi River within or bordering this state;
 - (b) All of the Ohio River within or bordering this state;
 - (c) The Kentucky River beginning at Ohio River mile marker 545.8 and ending at Kentucky and ending at Kentucky River mile marker 65;
 - (d) The Green River beginning at Ohio River mile marker 784.4 and ending at Green River mile marker 108.9;
 - (e) The Tennessee River beginning at Ohio River mile marker 934.5 and ending at Tennessee River mile marker 62.4;
 - (f) The Cumberland River beginning at Ohio River mile marker 922.5 and ending at the Cumberland River mile marker 74.7;
 - (g) The Big Sandy River beginning at Ohio River mile marker 317.2 and ending at the Big Sandy River mile marker 14.2;
 - (h) The Licking River beginning at Ohio River mile marker 470.2 and ending at the Licking River mile marker 7; and,
 - (i) Any other waterway in this state utilized by a corporation for transportation of watercraft during the previous calendar year.

136.1802 Watercraft assessment and taxation — Allocation of tax receipts — Value determination. (Effective January 1, 2008)

- (1) Notwithstanding KRS 132.486, the watercraft of any corporation operating within this state, or partly within this state and partly within another state, shall be assessed by the department as of January 1 each year.
- (2) The department shall have the sole power to value and assess all the corporation’s watercraft;
- (3) The department shall bill and collect all ad valorem taxes on watercraft and shall divide, allocate, and distribute the tax receipts as provided in KRS 136.1804 to each local taxing district within this state.
- (4) The value of the corporation’s watercraft shall be apportioned to this state by multiplying the assessed value by a fraction, the numerator of which shall include:
 - (a) Ninety percent (90%) of the length of the corporation’s Ohio River route that borders Kentucky;
 - (b) Fifty percent (50%) of the length of the Mississippi River route that borders Kentucky;
 - (c) Fifty percent (50%) of the length of the Big Sandy River route that borders Kentucky; and,
 - (d) One hundred percent (100%) of the length of all other navigable waterways within Kentucky;and the denominator of which shall include the length of all waterway routes traveled in all states by the corporation during the previous calendar year.

136.1803 Description of watercraft operated during previous calendar year. (Effective January 1, 2008)

On or before May 15, 2008, and each year thereafter, each corporation operating watercraft within this state during the previous calendar year shall file on forms prescribed by the department, a detailed description of all watercraft it operated as of January 1 of the current year.

136.1804 Notification of assessed value of watercraft — Protest — Tax rates — Distribution of tax receipts — Administrative fee. (Effective January 1, 2008)

- (1) The department shall notify the corporation of the assessed value of its watercraft by July 1 of each year. The corporation shall have forty-five (45) days from the date of the department’s notice of assessment to protest as provided by KRS 131.110.
- (2) No appeal shall delay the collection of payment of taxes based upon the assessment in controversy. The corporation shall pay to the department all state and local taxing district taxes due on the undisputed value of its watercraft as stated

in the protest filed under KRS 131.110. When the valuation is finally determined upon appeal, the corporation shall be billed for any additional tax and interest at the tax interest rate as defined in KRS 131.010(6) from the date the tax would have become due if the assessment had not been appealed. The provisions of KRS 134.390 shall apply to the tax bill.

- (3) The state and local taxing district taxes on the watercraft are due forty-five (45) days from the date of notice of assessment. The tangible property taxes on watercraft shall be collected in accordance with the provisions of KRS 134.020.
- (4) The state rate of taxation on watercraft shall be forty-five cents (\$0.45) upon each one hundred dollars (\$100) of assessed value of the watercraft.
- (5) The department shall annually calculate an aggregate local rate, which shall be imposed upon each one hundred (\$100) of assessed value of the watercraft.
 - (a) The aggregate local rate shall be the sum of each local personal property tax rate for each local taxing district multiplied by a fraction, the numerator of which shall be the length of the navigable waterways in the local taxing district and the denominator of which shall be the total of the length of all navigable waterways in this state. Both the numerator and denominator shall be adjusted, if necessary, by paragraph (b) of this subsection.
 - (b) For purposes of computing the local property tax rate in paragraph (a) of this section, the length of the navigable waterways of the Green River shall be reduced by fifty percent (50%) and the length of the navigable waterways of the Kentucky River shall be reduced by seventy-five percent (75%).
- (6) The watercraft taxes collected for local taxing districts by the department shall be distributed to each local taxing district based upon the local taxing district's fractional portion of the amount calculated in subsection (5) of this section.
- (7) Prior to distribution of taxes to local taxing districts, the department shall retain an administrative fee of one percent (1%) of the amount due each district. The fee imposed by this subsection shall have no effect upon the discount provided to taxpayers pursuant to KRS 134.020(2).

136.1805 Base collections. (Effective January 1, 2008)

- (1) As used in this section, "base collections" means actual collections received from property taxes assessed on watercraft for the 2007 calendar year. It shall not include collections for assessments for any other year.
- (2) The department shall determine for each local taxing district the amount of the base collection.
- (3) If a local taxing district's base collections are greater than the taxes distributed to it under KRS 136.1804 for any year from 2008 to 2017, that local taxing district shall receive a distribution from the general fund equal to the difference.

136.1806 Taxes levied under KRS 136.1801 to 136.1806 not exclusive. (Effective January 1, 2008)

The taxes levied by KRS 136.1801 to KRS 136.1806 are taxes on the watercraft only. The taxes levied by KRS 136.1801 to KRS 1806 shall be in addition to any other taxes levied by the state or local jurisdictions on any corporation.

**The 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.

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 COMMERCIAL WATERCRAFT PERSONAL PROPERTY TAX RETURN

INTRODUCTION

This tax return has been designed for commercial watercraft entities who are required by KRS 136.1801 through KRS 136.1806 to file a Kentucky personal property tax return. It contains the necessary returns, schedules and instructions for this purpose.

WHO MUST FILE (KRS 136.1802)

In accordance with state law, the Department of Revenue has the authority to assess boats, tugs, barges, ferry and other commercial watercraft of any corporation, company, association, partnership, limited liability company, limited liability partnership, other business association, or person operating any watercraft for commercial purposes in the Commonwealth. All watercraft of any corporation operating within this state, or partly within other states, shall be assessed by the Department as of January 1 each year.

ASSESSMENT DATE (KRS 136.1802)

The assessment date for all tangible personal property in the Commonwealth of Kentucky is January 1.

WHAT IS ASSESSED (KRS 136.1802 and KRS 136.1803)

The Department shall have the sole power to value and assess all of the corporation's watercraft.

On or after May 15, 2008, and each year thereafter, each corporation operating watercraft within this state during the previous calendar year shall file on forms prescribed by the department, a detailed description of all watercraft it operated as of January 1 of the current year.

WHEN TO FILE

Taxpayers must file on or before May 15. If May 15 falls on a weekend, the return is due the first business day following May 15.

FILING EXTENSIONS

There is no statutory provision for filing extensions for personal property tax returns.

WHERE TO FILE

All tax returns must be mailed to the following address:

Kentucky Department of Revenue
Office of Property Valuation
Public Service Section, Station 32, 4th Floor
501 High Street
Frankfort, KY 40620

GENERAL FILING REQUIREMENTS

To properly report, note the following:

- The return and all supporting schedules must be included when filing the tax return, if not, the return will not be accepted as timely filed. Failure to properly complete all schedules when filing this return will result in the return being considered late and subject to penalties and interest.
- The taxpayer must complete the return and all supporting schedules based on the Department of Revenue's design. All required data fields must be completed or the return will be considered late and subject to penalties and interest.
- Vessels and equipment written off accounting records, but still physically on hand and/or in use, must be included on Schedule A, B and C.
- Temporary idleness is not sufficient cause for exclusion from reporting on this tax return. This includes vessel idleness attributed to seasonal operation or from repair or overhaul of the equipment.
- Special cargo handling equipment or similar equipment added to your vessels must be included in the original cost of improvements.
- When vessel assets are restated/revalued due to a merger, IRC Section 338 write-up/write-down or other qualified event, taxpayers are required to list the property asset value as Age 1 following the year of revaluation. The cost reported should be the restated/revalued cost. The Department of Revenue requires that in completing this tax form and its accompanying schedules that you list the restated/revalued assets at their restated/revalued value and that their acquisition date be listed as the year that their value was restate/revalued. **DO NOT** use historical acquisition dates to report these restated/revalued assets.
- Capitalized costs of major improvements and rebuilds must be reported in the year in which they occur.
- Tangible property other than commercial watercraft must be listed on Revenue Form 62A500, Tangible Personal Property Tax Return, and filed locally with the Property Valuation Administrator in the Kentucky county of situs.
- Real property owned and situated in Kentucky must be reported locally to the Property Valuation Administrator in the county of location.
- Sign and date your return. Also enter the appropriate telephone numbers!

PENALTIES—LATE FILING, OMITTED FILING AND NONCOMPLIANCE (KRS 136.183, KRS 136.990, KRS 132.290(4), KRS 134.020, KRS 134.390)

Any taxpayer failing to timely complete, file and deliver the required tax return and accompanying schedules on or before May 15 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 136.1801 to 136.1806 shall be fined \$1,000, and \$50 for each day the reports are not made after May 15 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 136.1804)

Each year the Department of Revenue, Office of Property Valuation, shall determine the assessed value of the commercial watercraft and notify the owner by mail of the assessment amount. The assessment notice shall be accompanied by the notice of tax due. The notice of tax due shall include all state, county, school, city and other special taxes. The notice of assessment and the notice of tax due shall be final, due and payable 45 days from the notice date.

WHERE TO PROTEST

All protests must be mailed to the following address:

Finance and Administration Cabinet
Department of Revenue
Division of Collections
Protest Resolution Branch
Property Tax Section, Station #7, 10th Floor
PO Box 3
Frankfort KY 40602-0003

PROTESTING YOUR ASSESSMENT (KRS 136.1804 and KRS 131.110)

The assessment shall be final if not protested in writing to the Division of Protest Resolution, Office of Legal Services for Revenue, within 45 days from the date of the notice of assessment or the assessment will become final and the state and local taxes will be due. 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 Division of Protest Resolution 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 45-day protest period. If you protest your assessment, payment of your state and local tax on the claimed value is due with your protest letter. Your protest letter must clearly and logically identify how your claimed valuation was determined and it must specify the value which you claim to be the true value of the Kentucky property. The statement of claimed value must also include (1) the vessel cost values, (2) the factored cost values, (3) the Kentucky and system waterways traveled, (4) the Kentucky allocation factor, (5) the Kentucky allocated (claimed) value, and (6) the state and local tax calculation.

After a timely protest has been filed, the taxpayer **may** request a conference with the Division of Protest Resolution. 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 Division of Protest Resolution. 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 Division of Protest Resolution 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 Division of Protest Resolution 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 Division of Protest Resolution, 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 Division of Protest Resolution. 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, Division of Protest Resolution 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 136.1804, KRS 134.020, and KRS 131.110)

All taxes assessed against any taxpayer under the provisions of KRS 136.1801 to KRS 136.1806 shall be due and payable 45 days from the date of the notice of assessment, unless protested. The taxes are payable to the "Kentucky State Treasurer."

All state, county, school, city and other special taxes shall be billed, collected and distributed by the Department of Revenue.

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.

COUNTY PVA PHONE NUMBERS AND ADDRESSES

County Code	County	Phone Number	Address	City	ZIP Code
001	Adair	(270) 384-3673	424 Public Square, Courthouse, Suite 2	Columbia	42728
002	Allen	(270) 237-3711	P.O. Box 397, 201 West Main Street	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 Street, 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, 101 Courthouse Square	Pineville	40977
008	Boone	(859) 334-2181	P.O. Box 388, 2950 Washington Square	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, 208 South Main Street	Hardinsburg	40143
015	Bullitt	(502) 543-7480	P.O. Box 681	Shepherdsville	40165
016	Butler	(270) 526-3455	P.O. Box 538, Courthouse, 110 North Main Street	Morgantown	42261
017	Caldwell	(270) 365-7227	100 East Market Street, Courthouse, Room 28	Princeton	42445
018	Calloway	(270) 753-3482	101 North 5th Street, Courthouse	Murray	42071
019	Campbell	(859) 292-3871	Courthouse, 330 York Street, Room 3	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	Liberty	42539
024	Christian	(270) 887-4115	P.O. Box 96, 501 South Main Street, Courthouse Annex	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	100 Cross St., Courthouse, Room 217	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, 110 East Main Cross Street	Brownsville	42210-0037
032	Elliott	(606) 738-5090	P.O. Box 690, Courthouse, Main Street	Sandy Hook	41171
033	Estill	(606) 723-4569	Courthouse, 130 Main Street	Irvine	40336
034	Fayette	(859) 246-2722	101 E. Vine Street, Suite 600, Phoenix Bldg., 6th Floor	Lexington	40507
035	Fleming	(606) 845-1401	P.O. Box 94, Courthouse, 100 Court Square	Flemingsburg	41041
036	Floyd	(606) 886-9622	149 South Central Avenue, Room 5	Prestonsburg	41653
037	Franklin	(502) 875-8780	313 West Main Street, Courthouse Annex, Room 209	Frankfort	40601
038	Fulton	(270) 236-2548	2216 Myron Cory Drive, Suite 2	Hickman	42050
039	Gallatin	(859) 567-5621	P.O. Box 470, Courthouse, 200 Washington Street	Warsaw	41095
040	Garrard	(859) 792-3291	Courthouse, 15 Public Square, Suite 1	Lancaster	40444
041	Grant	(859) 824-6511	Courthouse, 101 North Main Street, Room 2	Williamstown	41097
042	Graves	(270) 247-3301	101 East 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., 225 Main Cross Street	Hawesville	42348
047	Hardin	(270) 765-2129	P.O. Box 70, 14 Public Square, Suite 2	Elizabethtown	42702
048	Harlan	(606) 573-1990	P.O. Box 209, 205 East Central Street	Harlan	40831
049	Harrison	(859) 234-7133	P.O. Box 53, Courthouse Annex, 313 Oddville Avenue	Cynthiana	41031
050	Hart	(270) 524-2321	P.O. Box 566, 118 East Union Street	Munfordville	42765
051	Henderson	(270) 827-6024	P.O. Box 2003, 20 North Main Street	Henderson	42419-2003
052	Henry	(502) 845-5740	P.O. Box 11, 23 South Property Road	New Castle	40050
053	Hickman	(270) 653-5521	110 East Clay, Courthouse	Clinton	42031
054	Hopkins	(270) 821-3092	25 East Center Street	Madisonville	42431-2077
055	Jackson	(606) 287-7634	P.O. Box 249, 101 Main Street	McKee	40447
056	Jefferson	(502) 574-6380	531 Court Place, 504 Fiscal Court Bldg.	Louisville	40202-3393
057	Jessamine	(859) 885-4931	P.O. Box 530, 116 North Main Street	Nicholasville	40340 or 40356
058	Johnson	(606) 789-2564	230 Court Street, Courthouse, Suite 229	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 127, 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 South Main Cross Street	Louisa	41230
065	Lee	(606) 464-4105	P.O. Box 1008, 256 Main Street, Courthouse, Room 10	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	112 Second Street, Suite 101	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	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, 180 East Second Street	Calhoun	42327
076	Madison	(859) 623-5410	135 W. Irvine Street, Suite 103	Richmond	40475-1436
077	Magoffin	(606) 349-6198	P.O. Box 107, Courthouse, Ste. 110, 201 E. Maple St.	Salyersville	41465
078	Marion	(270) 692-3401	223 N. Spalding Avenue, Suite 202	Lebanon	40033
079	Marshall	(270) 527-4728	1101 Main Street	Benton	40225
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 Hillcrest 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, 113 East Office Street	Harrodsburg	40330
085	Metcalf	(270) 432-3162	P.O. Box 939, Courthouse, 100 East Stockton Street	Edmonton	42129
086	Monroe	(270) 487-6401	200 North Main Street, Suite A	Tompkinsville	42167-1548
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, 109 East Main Cross	Greenville	42345
090	Nelson	(502) 348-1810	113 East Stephen Foster Avenue	Bardstown	40004
091	Nicholas	(859) 289-3735	P.O. Box 2, Courthouse, Main Street	Carlisle	40311
092	Ohio	(270) 298-4433	P.O. Box 187	Hartford	42347
093	Oldham	(502) 222-9320	110 West Jefferson Street	LaGrange	40031
094	Owen	(502) 484-5172	Courthouse, 100 North Thomas Street, Room 6	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, Suite 210	Hazard	41701
098	Pike	(606) 432-6201	146 Main Street, Suite 303	Pikeville	41501
099	Powell	(606) 663-4184	P.O. Box 277, Courthouse, 524 Washington Street	Stanton	40380
100	Pulaski	(606) 679-1812	P.O. Box 110	Somerset	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, 205 East Main Street	Mt. Vernon	40456
103	Rowan	(606) 784-5512	627 East Main Street, Courthouse	Morehead	40351
104	Russell	(270) 343-4395	410 Monument Square, Suite 106	Jamestown	42629
105	Scott	(502) 863-7885	101 East Main Street, Courthouse, Suite 206	Georgetown	40324
106	Shelby	(502) 633-4403	501 Washington Street	Shelbyville	40065
107	Simpson	(270) 586-4261	P.O. Box 424, Courthouse Annex, 2nd Floor 103 West Cedar	Franklin	42135
108	Spencer	(502) 477-3207	P.O. Box 425, Courthouse, 2 West Main Street	Taylorsville	40071
109	Taylor	(270) 465-5811	203 N. Court St., Courthouse	Campbellsville	42718
110	Todd	(270) 265-9966	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, 100 West Main Street	Morganfield	42437
114	Warren	(270) 843-3268	P.O. Box 1269, 429 East Tenth Avenue	Bowling Green	42102-1269
115	Washington	(859) 336-5420	Courthouse, 120 East Main Street	Springfield	40069
116	Wayne	(606) 348-6621	55 N. Main Street, Suite 107	Monticello	42633
117	Webster	(270) 639-7016	P.O. Box 88, Courthouse	Dixon	42409
118	Whitley	(606) 549-6008	P.O. Box 462, Courthouse, 200 Main Street, Suite 1	Williamsburg	40769
119	Wolfe	(606) 668-6923	Courthouse, 10 Court Street, P. O. Box 155	Campton	41301
120	Woodford	(859) 873-4101	Courthouse, Room 108, 103 Main Street	Versailles	40383

STATE VALUATION BRANCH, FRANKFORT 40620: (502) 564-8175

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

SPECIAL FILING REQUIREMENT

All domestic Kentucky based carriers that filed a regular 2007 Tangible Personal Property Tax Return (Revenue Form 62A500), with any local county Property Valuation Administrator (PVA) must provide the Department of Revenue, Public Service Section the following items:

- 1) a detailed report that identifies the watercraft property filed on each 2007 Tangible Personal Property Tax Return (Revenue Form 62A500) that includes the original cost and the reported value of that watercraft. Do not include property other than commercial watercraft. All other property, other than commercial watercraft, will continue to be filed locally on the Tangible Personal Property Tax Return (Revenue Form 62A500).
- 2) a copy of your tangible personal property tax bill(s) received from the county sheriff.

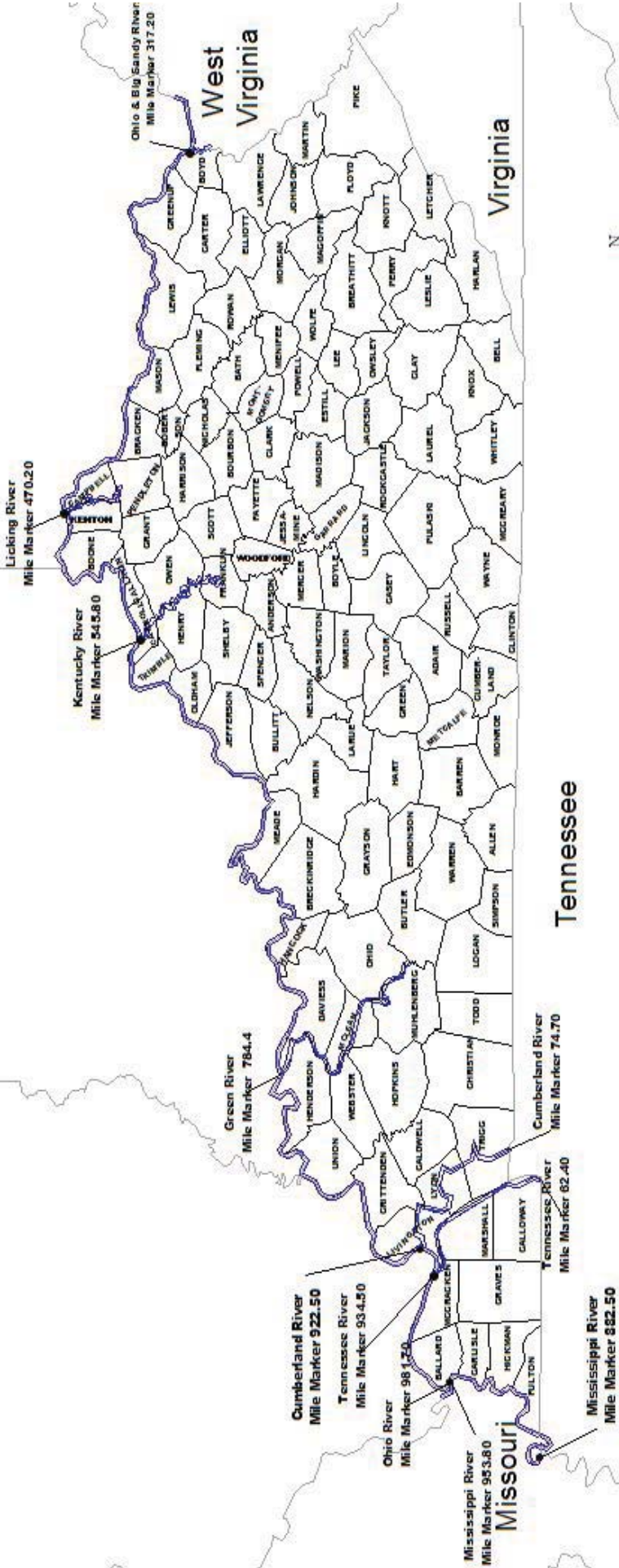
This information will be used to establish the 'hold harmless' base amount for each county in accordance with KRS 136.1805.

WATERWAYS OF KENTUCKY

Illinois

Indiana

Ohio



VESSEL CATEGORY REFERENCE LIST

Listed below are the VTCC (Vessel Type, Construction and Characteristic) codes and descriptions for selected watercraft. Please use these descriptions when completing Schedules A, B and C.

SELF PROPELLED VESSELS

- 2 Crewboat/Supply/Utility Vessel
- 3 General Cargo Freighter
- 4 Break Bulk/RO-RO Carrier
- 5 RO-RO Vessel
- 6 Bulk Carrier
- 7 Containership
- 8 Partial Containership
- 9 Container/Vehicle/Trailer
(RO-RO) Carrier
- 10 Vehicle Carrier
- 11 Passenger Carrier
- 12 Combination Passenger & Cargo
- 13 Ferry
- 14 Railroad Car Ferry
- 15 Lash Ferry
- 16 Excursion/Sightseeing Vessel
- 20 Petroleum/Chemical Carrier
- 21 Chemical Carrier
- 22 Liquid Bulk Tanker
- 23 Liquid Gas Carrier
- 24 Other Tanker
- 35 Push Boat
- 36 Tugboat

NON-SELF PROPELLED VESSELS

- 40 Open Hopper Barge
- 41 Covered Hopper Barge
- 42 Carfloat (Railroad Car Barge)
- 43 Flat/Deck Barge
- 44 Pontoon Barge
- 47 Open Dry Cargo Barge
- 48 Covered Dry Cargo Barge
- 49 RO-RO Barge
- 50 Container Barge
- 52 Lash/Seabee Barge
- 70 Liquid Cargo Barge (Single Hull)
- 71 Liquid Cargo Barge (Double Hull)
- 72 Liquid Cargo Barge (Double Sided Only)
- 73 Liquid Cargo Barge (Double Bottom Only)
- 74 Other Liquid Cargo Barge, Not elsewhere
included
- 75 Non-Self Propelled Tanker
- 90 Convertible Barge

KENTUCKY NAVIGABLE WATERWAYS & MILE MARKERS

AS OF JANUARY 1, 2010

Provided below are the navigable waterways of Kentucky. Important mile points have been provided for each waterway. For the Green, Big Sandy, Kentucky, Licking, Cumberland and the Tennessee rivers, the figures (mile marks) designate mileage above the confluence with the Ohio River. The last mile mark listed is either a) the maximum point of travel for the designated waterway upriver or b) the point representing the border of Kentucky.

LICKING RIVER	MILE MARKS
Mouth @ Ohio River MM 470.2	MM 0.0
City of Newport, Ky	MM 0.0 to 1.3
City of Covington, Ky	MM 0.0 to 4.8
City of Wilder, Ky	MM 3.0 to 7.0
D. Kirschner & Sons	MM 1.1
D. Kirschner & Sons	MM 1.2
Newport Steel Co.	MM 2.1
Licking River Terminal	MM 2.8
Ashland Oil Co.	MM 2.8
Agrico Chemical	MM 3.0
Carlisle Crane & Excavation	MM 4.2
Graystone of Ky Corp.	MM 5.7
Maximum Point of Travel (9ft depth)	MM 7.0

KENTUCKY RIVER	MILE MARKS
Mouth @ Ohio River MM 545.8	MM 0.0
Liter's Quarry	MM 0.4
City of Prestonville, Ky	MM 0.0 to 0.3
City of Carrollton, Ky	MM 0.0 to 1.1
Lock & Dam #1	MM 4.0
Liter's Quarry	MM 30.0
Lock & Dam #2 near Lockport	MM 31.0
Lock & Dam #3 near Monterey	MM 42.0
Lock & Dam #4 Frankfort	MM 65.0

GREEN RIVER	MILE MARKS
Mouth @ Ohio River MM 784.4	MM 0.0
American Commercial Barge Lines	MM .6
Lock & Dam #1 @ City of Spottsville	MM 9.1
Green Coal Co. near City of Spottsville	MM 11.6
County Line (Henderson / Daviess)	MM 18.5
Pyramid Mining Co. -- City of Hebbardsville	MM 31.6
County Line (Daviess / McLean)	MM 35.3
Anaconda Aluminum Co.	MM 40.5
County Line (McLean / Webster)	MM 41.1
Big River RECC	MM 41.2
Sebree Dock	MM 43.9
Onton Dock	MM 49.0
County Line (Webster / Hopkins)	MM 51.4
County Line (Hopkins / McLean)	MM 55.0
Lock & Dam #2	MM 63.1
City of Calhoun & City of Rumsey	MM 62.9 to 64.0
Bunge Corp. (Mikco Grain)	MM 71.1
County Line (McLean / Ohio)	MM 71.3
City of Livermore, Ky	MM 71.4 to 70.5
Big River Electric Corp.	MM 74.2
Peabody Coal Co. near Kirtley	MM 76.7
County Line (Ohio / Muhlenburg)	MM 77.0
Kentucky Utilities	MM 81.6
City of South Carrollton, Ky	MM 83.5 to 84.2
Gibraltar Coal Co.	MM 85.9
Lewis Creek Coal Terminal	MM 93.8
Pyramid Mining Co.	MM 94.0
City of Rockport, Ky	MM 94.6 to 96.6
Ken Surface Mine (Peabody Coal Co.)	MM 97.7
City of Paradise, Ky & TVA Power Plant	MM 99.9 to 101.0
Peabody Coal Co.	MM 105.7
Add West Mining Co.	MM 108.1
Lock & Dam #3 -- Skilesville	MM 108.5

BIG SANDY RIVER	MILE MARKS
Mouth @ Ohio River 317.2	MM 0.0
City of Catlettsburg, Ky	MM 0.0 to 1.2
C E Wetherall Co., WV	MM 1.2
Marathon Ashland, Ky	MM 2.9 - 4.0
Aristech Corp., WV	MM 4.5
Penn Coal, Inc., Ky	MM 4.7
Calgon Carbon Corp., Ky	MM 6.0
Aquila Dock, WV	MM 6.2
Arch Coal Co., Ky	MM 6.6
Riverway North, Ky	MM 7.2
Riverway South, Ky	MM 7.4
Midway Enterprises, Ky	MM 7.5
Kentucky May Coal, Ky	MM 7.5
Transload Terminal, WV	MM 7.5
Whites Creek Terminal, Ky	MM 8.0
J & A Fleeting, Ky & River View Terminal, Ky	MM 8.7
Synfuel, WV	MM 8.7
City of Prichard, WV	MM 13.0 to 14.2

CUMBERLAND RIVER	MILE MARKS
Mouth @ Ohio River MM 922.5	MM 0.0
City of Smithland, Ky	MM 1.0 to 3.0
Dravo Basic (Three River Rock)	MM 5.9 to 7.0
Martin Marietta Materials	MM 7.4
County Line (Livingston / Crittenden)	MM 17.1
City of Dycusburg, Ky	MM 19.3 to 19.9
County Line (Crittenden / Lyon)	MM 20.6
Lock & Dam -- Barkley Hydro Plant	MM 30.6
City of Grand Rivers, Ky	MM 30.6 to 32.1
Barkley Canal	MM 33.0
Marathon Ashland Petroleum	MM 38.3
City of Kuttawa, Ky	MM 40.0 to 42.8
City of Eddyville & Port Authority of Lyon Co.	MM 42.8 to 44.6
County Line (Lyon / Trigg)	MM 54.8
City of Canton, Ky	MM 62.5 to 63.5
Kentucky / Tennessee Border	MM 74.7

TENNESSEE RIVER	MILE MARKS
Mouth @ Ohio River MM 934.5	MM 0.0
City of Paducah, Ky	MM 0.0 to 3.3
Ingram Baqrge Co., Ky	MM .1
James Marine Midstream Fuel, Ky	MM .5
MG Transport Service, Ky	MM .5
Paducah River Service, Ky	MM .8
Chevron USA, Ky	MM 1.0
Gulf Oil Co., Ky	MM 1.1
James Marine Services, Ky	MM 1.2
Lone Star Industries	MM 1.3
Walker General Cargo Terminal	MM 1.4
Shell Oil Co.	MM 1.5
Ingram Materials	MM 2.1
Hutson Co.	MM 2.4
County Line (McCracken / Livingston)	MM 2.4
Walker Boatyard & RW Marine	MM 3.0
Wootens Midstream of Paducah	MM 4.0
Merchants Grain & Transportation	MM 4.4
Ashland Oil & Refining	MM 6.0
Syntechncs, Inc.	MM 7.9
County Line (McCracken / Livingston / Marshall)	MM 8.4

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KENTUCKY NAVIGABLE WATERWAYS & MILE MARKERS

AS OF JANUARY 1, 2010

Provided below are the navigable waterways of Kentucky. Important mile points have been provided for each waterway. For the Green, Big Sandy, Kentucky, Licking, Cumberland and the Tennessee rivers, the figures (mile marks) designate mileage above the confluence with the Ohio River. The last mile mark listed is either a) the maximum point of travel for the designated waterway upriver or b) the point representing the border of Kentucky.

TENNESSEE RIVER	MILE MARKS
North Star Steel & Bailey Fuel Co.	MM 14.0
Carbon Graphite, Inc.	MM 17.0
BF Goodrich Chemical	MM 18.0
City of Calvert City, Ky	MM 10.7 to 19.2
City of Gilbertsville, Ky	MM 20.0 to 22.0
Lock & Dam -- Hydro Plant	MM 22.4
City of Grand Rivers	MM 23.0 to 25.1
Vulcan Materials	MM 24.9
County Line (Livingston / Lyon)	MM 25.1
Barkley Canal	MM 25.4
County Line (Lyon / Trigg)	MM 34.7
Ken Lake State Park, Ky	MM 41.0 to 44.0
County Line (Trigg / Calloway)	MM 43.7
Harbor Hill Marine	MM 44.8
Hutsons Grain Co. & Port of Murray, Ky	MM 45.0
Kentucky / Tennessee Border (Ft Heiman)	MM 62.4

MISSISSIPPI RIVER	MILE MARKS
Kentucky / Tennessee Border	MM 882.5
Noranda Aluminum, New Madrid Dock, MO	MM 883.8
New Madrid Co., Port Authority, MO	MM 885.0
Koch Materials Co. & Cargill, Inc., MO	MM 888.0
Ralph Anderson Lumber Co., Dock, MO	MM 888.7
Sinclair Pipeline Co., New Madrid Terminal Dock, MO	MM 889.2
Bunge Corp., Hickman Grain Elevator, Ky	MM 921.6
Hickman Ferry, Hickman Landing, Ky	MM 921.7
Hickman-Fulton Co. Riverport Authority, Ky	MM 922.0
River Grain Co., Hickman Dock, Ky	MM 922.0
Hickman Ferry, Dorena Landing, MO	MM 922.6
City of Hickman, Ky	MM 922.6 to 921.6
Gulf Coast Grain Co., MO	MM 923.0
County Line (Fulton / Hickman)	MM 927.8
City of Columbus, Ky (no tax)	MM 937.2 to 936.5
Great Rivers Marine, Columbus Service Dock, Ky	MM 936.9
County Line (Hickman / Carlisle)	MM 937.5
River Fleets, Inc., Moores Landing Wharf, Ky	MM 942.0
Great Rivers Marine Service, Ky Fleet Mooring, Ky	MM 949.0
County Line (Carlisle / Ballard)	MM 950.0
Westvaco Corp., Wickliffe Dock, Ky	MM 950.0
John R Beasley Construction Co., Ky	MM 951.0
City of Wickliffe, Ky	MM 952.0 to 951.0
CGB Marine Services, MO	MM 952.0
Island 1 Fleeting Moorings, MO	MM 952.0
Economy Boat Store, Wickliffe Dock, Ky	MM 952.0
Mouth of Ohio River	MM 953.8

OHIO RIVER	MILE MARKS
Mouth @ Mississippi River	MM 981.7
Cairo, IL	MM 980 to 977.5
Waterfront Service Co., IL	MM 979.6
Bunge Corp., IL	MM 978.0
Louisiana Dock Co., IL	MM 976.0
J D Street Oil Co., IL	MM 975.8
ADM / Gromark Co., IL	MM 973.5
Consolidated Grain & Barge Co., IL	MM 972.9
Lock & Dam #53	MM 962.6
County Line (Ballard / McCracken)	MM 956.1
LaFarge Cement Co., IL	MM 953.2
Joppa, IL	MM 952 to 951
Delta Materials Co., IL	MM 944.0
Metropolis, IL	MM 944 to 943
Mid-South Towing Co., IL	MM 943.0
Lock & Dam #52	MM 938.9
Midwest Terminal, Ky	MM 935.2
City of Paducah, Ky	MM 937.3 to 934.6
County Line (McCracken / Livingston)	MM 932.4
Ingram Materials Co. / Ledbetter, Ky	MM 927.8
City of Smithland, Ky	MM 922.0 to 921.0
Lock & Dam -- Smithland	MM 918.5
Barter Enterprises Co., IL	MM 896.6
Empire Dock Co., IL	MM 896.0
City of Carrsville, Ky	MM 893.9 to 894.2
County Line (Livingston / Crittenden)	MM 893.0
Cave In Rock Ferry	MM 889.4
Cave In Rock Ferry	MM 881.0
Rigsby & Barnard Quarry, IL	MM 881.2
Dravo Basic Materials, IL	MM 879.0
County Line (Crittenden / Union)	MM 873.4
Pyro Mining Co. (Dock), Ky	MM 871.3
Union Sand & Gravel, Inc., Ky	MM 870.2
Kanipe Enterprises, Inc., Ky	MM 870.1
Peabody Coal Co., IL	MM 858.8
Delta Materials Co., IL	MM 858.4
Bunge Corp., IL	MM 858.3
City of Shawneetown, IL	MM 858.0
Lock & Dam -- John T Meyers	MM 846.0
Farmers Grain Co., Ky	MM 842.6
City of Uniontown, Ky	MM 842.8 to 841.9
Peabody Coal Co., Ky	MM 841.6
Evansville Materials, IN	MM 833.2
Mulzer Crushed Stone, IN	MM 833.2
County Line (Union / Henderson)	MM 831.7
CF Industries, IN	MM 831.2
Marathon Oil Co., IN	MM 830.5
Continental Grain Co., IN	MM 830.5 & 830.1
City of Mt. Vernon, IN	MM 830.0 to 829.0
Indian Refinery, IN	MM 829.9
Country Mark, Inc., IN	MM 829.7
ADM Milling Co., IN	MM 829.5
Hutson Co., Inc., IN	MM 828.5
Consolidated Grain & Barge Co., IN	MM 828.2
Cargill, Inc., IN	MM 828.2
Southern Indiana Gas & Electric Co., IN	MM 817.1
Henderson Materials, Inc., Ky	MM 808.6
Sun Refining & Mkt. Co., Ky	MM 808.4
Ellis Grain Co., Ky	MM 808.3

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KENTUCKY NAVIGABLE WATERWAYS & MILE MARKERS

AS OF JANUARY 1, 2010

OHIO RIVER	MILE MARKS
Chevron USA, Inc., OH	MM 489.7
Vigoro Industries, OH	MM 489.3
Koch Asphalt Co., OH	MM 487.9
Consolidated Grain & Barge, OH	MM 486.0
Monsanto Chemical Co., OH	MM 484.2
Morehead Marine, Ky	MM 482.6
CGB Marine Services, OH	MM 482.5
Ashland Oil, Inc., Ky	MM 480.9
Cargill, Inc., OH	MM 479.7
River Transportation Co., OH	MM 479.5
CF Industries, OH	MM 479.2
Shell Asphalt Co., OH	MM 479.0
Harper's, Ky	MM 478.5
County Line (Boone / Kenton)	MM 477.4
Ashland Oil, Inc., OH	MM 477.1
Tresler Oil, OH	MM 476.7
Kosmos Cement Co., OH	MM 476.4
Ashland Petroleum Co., OH	MM 476.2
ITAPCO, Ky	MM 475.5
I. Deutch & Sons, Inc., OH	MM 475.3
Southside River Rail, OH	MM 475.1
City of Bromley, Ky	MM 474.6 to 473.9
City of Ludlow, Ky	MM 473.9 to 472.3
City of Covington, Ky	MM 472.3 to 470.2
City of Cincinnati, OH	MM 473.9 to 469.0
City of Newport, Ky	MM 470.2 to 469.3
City of Bellevue, Ky	MM 469.3 to 468.8
City of Dayton, Ky	MM 468.8 to 465.8
City of Fort Thomas, Ky	MM 465.8 to 462.2
City of Silver Grove, Ky	MM 462.2 to 458.5
City of Melbourne, Ky	MM 458.5 to 457.5
City of California, Ky	MM 448.2 to 446.8
City of Mentor, Ky	MM 445.5 to 444.5
Holnam, OH	MM 474.6
UNO-VEN Industries, OH	MM 474.3
BP Oil Co., KY	MM 474.2
Union Oil Co., OH	MM 474.0
McGinnis Marine Service, Inc., Ky	MM 473.3
Cincinnati - Elkhorn Coal Co., OH	MM 472.4
Cincinnati Bulk Terminal, OH	MM 472.1 to 471.6
Hilltop Basic Resources Corp., OH	MM 470.8
County Line (Kenton / Campbell)	MM 470.2
Noramco, OH	MM 468.4
Arcadian Chemical Corp., OH	MM 465.8
Queen City Terminal, OH	MM 465.7
Tucker Marine, OH	MM 464.3
Cargill, Inc., OH	MM 460.0
Hilltop Basic Resources Corp., OH	MM 459.8
Countrymark, Inc., Ky	MM 458.8
Agrico Chemical Co., Ky	MM 457.0
Walter C Beckjord, CGE, OH	MM 452.9
Judd Marine Service, OH	MM 448.5
County Line (Campbell / Pendleton)	MM 443.8
Zimmer Power Plant CGE -- Moscow OH	MM 443.2
Dravo Lime Co. -- Butler Ky	MM 441.5
County Line (Pendleton / Bracken)	MM 440.4
Lock & Dam -- Capt Anthony Meldahl	MM 436.2

OHIO RIVER	MILE MARKS
Maysville Dredging Co., Ky	MM 432.0
City of Augusta, Ky	MM 427.8 to 426.4
Davis Dock, OH	MM 424.9
County Line (Bracken / Mason)	MM 421.1
City of Dover, Ky	MM 420.9 to 420.1
City of Maysville, Ky	MM 414.8 to 407.9
East Ky Power Coal Corp., Ky	MM 414.1
Maysville Readymix -- Aberdeen OH	MM 408.5
Crouse Corp., Ky	MM 408.3
Dayton Light & Power, Ky	MM 406.4
Crouse Corp., Ky	MM 406.1
Transcontinental Terminals, Ky	MM 405.9
Crouse Corp., Ky	MM 405.5
Stewart Sta. DLP Co., Ky	MM 405.2
Crouse Corp., Ky	MM 405.0
Stewart Sta. DLP Co., OH	MM 404.5
Dravo Lime, Ky	MM 403.2
County Line (Mason / Lewis)	MM 401.2
City of Manchester, OH	MM 396.0 to 398.0
Killen Sta. DLP Co., OH	MM 390.6
City of Concord, Ky	MM 390.5 to 390.1
Killen Sta. DLP Co., OH	MM 389.6
Maysville Dredging Co., OH	MM 378.0 - 379.0
Lewis Co. & Assoc. Dock, Ky	MM 377.9
City of Vanceburg, Ky	MM 378.6 to 377.4
County Line (Lewis / Greenup)	MM 357.2
City of Portsmouth, OH	MM 356.6 to 354.0
City of New Boston, OH	MM 352.1 to 350.5
City of South Shore, Ky	MM 354.4 to 353.6
Roy McGovney Construction, OH	MM 353.9
Norfolk & Western RR, OH	MM 352.6
MarkWest Hydrocarbon, Ky	MM 351.6
New Boston Coke Co., OH	MM 350.8
Southshore Terminal, Inc., Ky	MM 350.8
Barton Fish Corp., OH	MM 350.2
City of Sciotoville, OH	MM 349.5 to 350.5
BP Oil Co., OH	MM 349.2
Kokosing, OH	MM 347.2
McGinnis, Inc.	MM 346.9
Roy McGovney Construction, OH	MM 346.9
Northfork Southern Corp., OH	MM 344.6
Teays Valley Transport, Ky	MM 343.7
Lock & Dam -- Greenup Dam	MM 341.0
Sunoco Chemicals, OH	MM 336.4
Quality Barge Repair, OH	MM 335.2
City of Greenup, Ky	MM 336.4 to 334.7
McGinnis, Inc., OH	MM 334.8
Handy, Inc., Ky	MM 333.8
Dow Chemical Co., OH	MM 333.2
EI Dupont Co., Ky	MM 333.1
City of Wurtland, Ky	MM 332.9 to 331.4
City of Worthington, Ky	MM 331.4 to 328.5
Tri State Nurseries, OH	MM 331.0
Collins Mining Co., OH	MM 330.0
Matts Enterprises, Inc., OH	MM 329.5
Southern Ohio Marine, OH	MM 329.4

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KENTUCKY NAVIGABLE WATERWAYS & MILE MARKERS

AS OF JANUARY 1, 2010

OHIO RIVER	MILE MARKS
City of Russell, Ky	MM 328.5 to 324.8
City of Ironton, OH	MM 328.0 to 325.0
CSX, Ky	MM 327.7
Rich Oil, Inc., OH	MM 326.9
AK Steel Corp., Ky	MM 325.5
Keystone, OH	MM 325.0
Action Terminal, Inc., OH	MM 324.9
County Line (Greenup / Boyd)	MM 324.8
Honeywell, OH	MM 324.6
McGinnis, Inc., OH	MM 324.5
City of Ashland, Ky	MM 324.4 to 318.9
Oliver Elam Dock, OH	MM 323.7
McGinnis, Inc., OH	MM 323.7
McGinnis, Inc., OH	MM 323.3
Mansbach / Amber / Metal Coal	MM 322.3
Kanawha River Terminals	MM 321.8
McGinnis, Inc., Ky	MM 320.3
AK Steel Corp., Ky	MM 320.3
McGinnis, Inc., OH	MM 320.1
Superior Marine Inc., OH	MM 319.6
Merdie Boggs & Sons, Inc., Ky	MM 319.4
Merdie Boggs & Sons, Inc., Ky	MM 319.0
Chevron USA, Ky	MM 319.0
Superior Marine, Inc., Ky	MM 318.9
City of Catlettsburg, Ky	MM 318.9 to 317.0
R&D Associates, Inc., Ky	MM 318.8
Ashland Oil, Inc., OH	MM 318.5
Ashland Oil, Inc., Ky	MM 318.4
Ashland Oil, Inc., Ky	MM 318.3
Merdie Boggs & Sons Inc., Ky	MM 317.6
McGinnis, Inc., OH	MM 317.6
Kentucky / West Virginia Border	MM 317.0

**Schedules A, B and C are available in an excel format
at the Department of Revenue Web site:**

www.revenue.ky.gov

Complete Schedules A, B and C.

**COMMERCIAL WATERCRAFT
VALUATION WORKSHEET
AS OF JANUARY 1, 2010**

Name of Taxpayer _____

INSTRUCTIONS

The original cost, the cost of rebuilds and the cost of major improvements of all owned and non-owned vessels must be entered on this schedule and aggregated by age and multiplied by the appropriate factor to arrive at the Assessed Value. The totals of the 'Original Acquisition Cost,' 'Cost of Rebuilds' and 'Cost of Improvements' columns must equal the amounts listed on Schedules A and C.

Year	Age	Original Acquisition Cost	Cost of Rebuilds	Cost of Major Improvements	TOTAL Cost	Factor	Assessed Value
2009	1	+	+	=	X	0.947	=
2008	2	+	+	=	X	0.910	=
2007	3	+	+	=	X	0.870	=
2006	4	+	+	=	X	0.853	=
2005	5	+	+	=	X	0.819	=
2004	6	+	+	=	X	0.819	=
2003	7	+	+	=	X	0.787	=
2002	8	+	+	=	X	0.741	=
2001	9	+	+	=	X	0.691	=
2000	10	+	+	=	X	0.641	=
1999	11	+	+	=	X	0.606	=
1998	12	+	+	=	X	0.563	=
1997	13	+	+	=	X	0.525	=
1996	14	+	+	=	X	0.493	=
1995	15	+	+	=	X	0.463	=
1994	16	+	+	=	X	0.444	=
1993	17	+	+	=	X	0.422	=
1992	18	+	+	=	X	0.398	=
1991	19	+	+	=	X	0.373	=
1990	20	+	+	=	X	0.352	=
1989	21	+	+	=	X	0.334	=
1988	22	+	+	=	X	0.326	=
1987	23	+	+	=	X	0.314	=
1986	24	+	+	=	X	0.295	=
1985	25	+	+	=	X	0.275	=
1984	26	+	+	=	X	0.258	=
1983	27	+	+	=	X	0.245	=
1982	28+	+	+	=	X	0.231	=

TOTALS \$ \$ \$ \$

REPORT OF KENTUCKY ROUTE MILES

AS OF JANUARY 1, 2010

Name of Taxpayer _____

Are you a Kentucky based carrier? Yes No

What is your Vessel Operating Base (the city or locality of the operating headquarters of your vessels)? _____

If you are a Kentucky based carrier, did you engage in any waterborne traffic movements outside of Kentucky territory during the calendar year of 2009? Yes No

Did your organization perform any foreign (non US) waterborne traffic movements during the calendar year of 2009? Yes No

KENTUCKY

Examine all through trips performed on any Kentucky waterway during the calendar year of 2009. Determine the furthest distance between the beginning and ending points on each traveled waterway of Kentucky. Measure the one-way mileage distance between those points. This is your 'Kentucky Route Miles'. Enter the 'Kentucky Route Miles' for each Navigable Kentucky Waterway listed below. Next, apply the 'State Adjustment Factor' to the 'Kentucky Route Miles' figure to arrive at your 'Adjusted Kentucky Route Miles.' For the purpose of this return, System and Kentucky Route Miles are the maximum one way distance measured in miles traveled between two points of operation on each traveled waterway.

Navigable Kentucky Waterways	Maximum Total Navigable One Way Miles	ORIGIN			DESTINATION			(c) Adjusted Kentucky Route Miles (a) x (b)
		Beginning Reference Point	Beginning Mile Marker	Ending Reference Point	Ending Mile Marker	(a) Kentucky Route Miles	(b) State Adjustment Factor	
MISSISSIPPI	71.30						50%	
OHIO	664.70						90%	
TENNESSEE	62.40						100%	
CUMBERLAND	74.70						100%	
BIG SANDY	14.20						50%	
GREEN	108.90						100%	
KENTUCKY	65.00						100%	
LICKING	7.00						100%	
Total	1,068.20					Total	Total	

NOTE: If you did not engage in waterborne traffic movements outside of Kentucky, Schedule **F** "Report of System Route Miles," is not required.

REPORT OF SYSTEM ROUTE MILES

AS OF JANUARY 1, 2010

SYSTEM

Examine all through trips performed in domestic commerce or related commercial activity on any waterway within the United States territory during the calendar year of 2009. Determine the furthest distance between the beginning and ending points traveled on any waterway for any trip. Measure the one way distance between those points. This is your 'System Route Miles Per Waterway'. Be sure to include your Kentucky waterways in this chart.

You are required to provide a detailed river map that illustrates your actual system route traveled during the calendar year of 2009.

Name of Taxpayer _____

	Navigable System Waterways (List the name of river(s) actually traveled)	ORIGIN		DESTINATION		Route Miles Per Waterway
		Beginning Reference Point	Beginning Mile Marker	Ending Reference Point	Ending Mile Marker	
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						

REPORT OF SYSTEM ROUTE MILES

AS OF JANUARY 1, 2010

Name of Taxpayer _____

	ORIGIN		DESTINATION		Route Miles Per Waterway
	Beginning Reference Point	Beginning Mile Marker	Ending Reference Point	Ending Mile Marker	
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Navigable System Waterways
 (List the name of river(s) actually traveled)

REPORT OF SYSTEM ROUTE MILES

AS OF JANUARY 1, 2010

Name of Taxpayer _____

	Navigable System Waterways (List the name of river(s) actually traveled)	ORIGIN		DESTINATION		Route Miles Per Waterway
		Beginning Reference Point	Beginning Mile Marker	Ending Reference Point	Ending Mile Marker	
41						
42						
43						
44						
45						
46						
47						
48						
49						
50						
51						
52						
53						
54						
55						
56						
57						
58						
59						
60						
61						
62						
GRAND TOTAL =						

Enter your total system route miles for all waterways.

TERMINOLOGY

Bareboat Charter:	an arrangement for the hiring of a vessel, whereby no crew or provisions are included as party of the agreement. The owner of the vessel gives possession of the ship to the charterer.
Capacity Tons:	the full load cargo capacity of the vessel in short tons (2,000 lbs.)
Cargo Handling Equipment:	permanent fixtures on the vessel, such as cranes, derricks, hoists, pumps, etc.
Coast Guard Number:	the official number assigned to a particular vessel by the U.S. Coast Guard at the time of registration. This number is normally retained by a vessel throughout the life of the vessel.
Domestic Commerce:	Vessel and commodity movements performed within the contiguous and non-contiguous states and territories of the United States. This includes Puerto Rico, Virgin Islands, Guam, American Samoa Wake Island, the U.S. Trust territories and the 48 contiguous states.
Domestic Traffic:	<p>Coastwise: Domestic traffic receiving a carriage over the ocean, or the Gulf of Mexico, (e.g., New Orleans to Baltimore, New York to Puerto Rico, San Francisco to Hawaii, Alaska to Hawaii). Traffic between Great Lakes ports and seacoast ports, when having a carriage over the ocean, is also termed Coastwise.</p> <p>Lakewise: Waterborne traffic between the United States ports on the Great Lakes System. The Great Lakes System is treated as a separate waterway system rather than as a part of the inland waterway system. In comparing historical data for the Great Lakes System, one should note that prior to calendar year 1990, marine products, and sand and gravel being moved from the Great Lakes to Great Lake destinations were classified as local traffic. From 1990 on, these activities are classified as lakewise traffic.</p> <p>Internal: Vessel movements (origin and destination) which takes place solely on inland waterways. An inland waterway is one geographically located within the boundaries of the contiguous 48 states or within the boundaries of the State of Alaska.</p> <p>The term “internal traffic” is also applied to these vessel movements: those which involve carriage on both inland waterways and the Great Lakes; those occurring between offshore areas and inland waterways (e.g., oil rig supplies and fish); and those taking place within Delaware Bay, Chesapeake Bay, Puget Sound, and the San Francisco Bay, which are considered internal bodies of water rather than arms of the ocean.</p>
Foreign Traffic:	<p><u>Inbound</u>—Includes waterborne imports and inbound in-transit merchandise.</p> <p>Imports</p> <p>Overseas: Inbound merchandise originating in foreign countries other than Canada and arriving by marine vessel for direct U.S. consumption and entries into custom bonded storage and manufacturing warehouses.</p> <p>Canadian: Inbound merchandise originating in Canada and arriving by marine vessel for direct U.S. consumption and entries into custom bonded storage and manufacturing warehouses.</p> <p>Inbound In-transits: Merchandise coming into the United States by marine vessel from a foreign country and shipped to a foreign country without having been entered as an import. In-transit merchandise is treated as inbound when unloaded from a marine vessel.</p>

Foreign Traffic:	Outbound —Includes waterborne exports and outbound in-transit merchandise.
	Exports
	Overseas: Outbound domestic merchandise and re-export of foreign merchandise from a U.S. foreign trade zone shipped by marine vessel to foreign countries other than Canada.
	Canadian: Outbound domestic merchandise and re-export of foreign merchandise from a U.S. foreign trade zone shipped by marine vessel to Canada.
	Outbound In-transits: Merchandise coming into the United States from a foreign country and shipped by marine vessel to a foreign country without having been entered as an import. In-transit merchandise is treated as outbound when loaded onto a marine vessel.
Net Tonnage:	the volume of space available for the accommodation of passengers and the stowage of cargo, expressed in units of 100 cubic feet for each net ton.
Rebuilt:	the rebuilt status is a vessel modification or significant improvement that extends the working life of the vessel.
Route Mile:	the one-way directional waterway mileage over which a vessel(s) traversed in domestic commercial service upon one or more waterways. Route miles are a measure of the route path over a waterway in which a vessel traversed. Route miles are computed with regard to direction, but without regard to frequency of travel.
Through:	movements transiting a waterway (loaded or unloaded), or stretch thereof.
Ton Miles:	water carriage ton-miles domestic or foreign are calculated by multiplying the tons of commerce being moved by the number of miles actually moved on the waterway or channel. The ton-mile parameter measures the total activity on a waterway or channel. Example, 50 short tons moving 200 miles on a particular waterway would yield 10,000 ton-miles for that waterway.
Tons:	weight measurement equal to 2,000 lbs.
Trans-shipments:	ports and offshore anchorages where cargo is moved from one vessel to another.
Trip:	a trip is a vessel movement between every point of departure and every point of arrival.
Trip Ton-Miles:	trip ton-miles is a measure of a single waterway's contribution to the whole waterway system. Trip ton-miles are computed by identifying every commercial cargo-carrying vessel that has piled a particular inland waterway and summing the products of the tons times the total trip-miles for each vessel trip. "Trip-miles" is the total distance from origin (loading) to destination (unloading). Example, a barge carrying 1,200 tons of wheat might travel 30 miles on the Cumberland River but its total trip to New Orleans might be 1,000 miles. This trip would contribute 1,200,000 trip ton-miles to the Cumberland River.
Vessel Operating Base:	the city or locality of the operating headquarters of the vessel.
Year Built:	the calendar year the vessel was built.

DEPARTMENT OF REVENUE
OFFICE OF PROPERTY VALUATION
FRANKFORT, KENTUCKY 40620

IMPORTANT—DO NOT DESTROY

(This packet contains Property Tax Returns and Instructions)