61A211(I)(11-14)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

INSTRUCTIONS

PUBLIC SERVICE COMPANY
SCHEDULE OF OWNED AND/OR LEASED
MOTOR VEHICLES WITH KENTUCKY SITUS
as of January 1, 2015, assessment date

As defined in KRS 136.132, public service companies shall annually provide to the Kentucky Department of Revenue a list of motor vehicles operated, owned or leased and subject to registration in Kentucky. The Department of Revenue shall certify the property assessment of public service companies subject to local taxation and shall separately certify the amount of the assessment representing the valuation of motor vehicles. KRS 132.487(5) specifies that the property valuation administrator (PVA) in each county is responsible for motor vehicle tax records, which includes determining the assessment, tax status and the taxable situs of all motor vehicles. Please submit your list of company owned and/or leased motor vehicles with Kentucky situs to the Department of Revenue Public Service Branch **on or before January 15, 2015.**

The vehicles you report should have regular type registrations where property taxes are payable to the county clerk in the county where the vehicle is customarily kept. If leased vehicles are reported *the public service company, as lessee, must be responsible for paying the motor vehicle property tax.* You may use the enclosed Form 61A211 or one similarly prepared; instructions for completing the schedule are provided on the back of this memorandum. D*o **not** report apportioned vehicles on the enclosed Form 61A211*.

The county clerk, under the supervision of the Transportation Cabinet, maintains and updates the registration on all vehicles. Neither the PVA nor the Department of Revenue has the ability to correct ownership or address information. Thirty days prior to registration, individual vehicle registration notices will be mailed to the owner of record on the January 1 motor vehicle assessment date. The notice provides a reminder that the vehicle tax is due on or before registration renewal *and payable to the county clerk* (KRS 132.487, 134.805 and 134.810). The owner of record should review the notice before the tax and registration is due. If the owner of record or billing address is incorrect, contact the county clerk in the county where the vehicle is registered. Under the supervision of the Department of Revenue, each PVA will maintain and update the motor vehicle tax records in his county. If you believe that the vehicle value, tax status or taxable situs is incorrect, contact the local PVA in the county where the vehicle is registered.

The Department of Revenue shall certify the public service company's assessed value of locally taxed property. For motor vehicles registered in Kentucky, the Department of Revenue will adjust the public service company property assessment for tax year 2015 to reflect the certified value of registered vehicles in Kentucky that have been reported. The enclosed Form 61A211, provides the Department of Revenue with necessary data to perform this function which is the sole use of the form. Vehicles with *delinquent* tax liabilities will ***not*** be used in the adjustment of the public service company assessment and failure to provide the Department of Revenue with the vehicle listing will result in no adjustment for motor vehicle values.

Complete the enclosed Form 61A211 as indicated in the instructions. **If your company does not own or lease motor vehicles with situs in Kentucky, apply your comment to the Form 61A211, complete item B and return it to this office.**

The assessment date and the owner of record for motor vehicles are January 1 of each year. Report your public service company motor vehicles that are owned and/or leased as of the January 1, 2015, motor vehicle assessment date on the enclosed Form 61A211 or one similarly prepared. Similarly prepared reports must provide all the requested information from the schedule provided by this office. Reported vehicles should have regular type registrations, that is the property taxes are payable to the county clerk at registration renewal by the owner of record as of January 1. **Do not** include vehicle changes occurring or expected to occur **after** January 1, 2015, they should be reported on the annual report for 2015 tax year. Your annual vehicle report should be mailed to the address specified on the enclosed Form 61A211 and it is due on or before January 15, 2015. If you have any questions, you may contact the Public Service Section at (502) 564-8175 or by fax at (502) 564-8192.

Make any necessary corrections to the taxpayer's name and address in the area to the right of the existing label on the front of the enclosed Form 61A211. Complete items A through D and columns (1) through (5) using the instructions below.

A. Report the name, title and phone number of the person completing the vehicle schedule or the person responsible for it.

B. This item is a questionnaire only regarding apportioned vehicles. If applicable, check "yes" and report only the company's KYU number. If applicable, the company's KYU number will identify the total apportioned vehicle value reported to the Kentucky Transportation Cabinet, Division of Motor Carriers, and will be added to its total regular vehicle registration value for credit toward the Kentucky public service company assessment for tax year 2015.

Effective January 1, 2012, KRS 136.188 requires the Kentucky Transportation Cabinet to collect an annual registration fee on all trucks, tractor and buses operating on a route or as part of a system that is partly within and partly outside Kentucky. Such payment shall be made to the Transportation Cabinet either directly, in the case of a vehicle based in Kentucky, or indirectly, through the International Registration Plan, in the case of a vehicle based outside of Kentucky. The fee replaces the state and local ad valorem (property tax) the Department of Revenue previously imposed on these motor carriers. Pick-up and delivery vehicles shall not pay the fee, but shall be subject to the regular ad valorem tax collected upon registration at the County Clerk's office (KRS 132.487).

C-D. Complete columns (1) through (5) by listing the company's owned and/or leased motor vehicle tangible personal property having situs in Kentucky as of the January 1, 2015, assessment date. Tangible personal property in Kentucky has situs at the place where the property is physically located and customarily kept. Reported vehicles should have *regular* type registrations and taxable to the owner of record on the assessment date through the county clerk office where the vehicle has Kentucky situs.

Columns (1), (2) and (4)—List the ***current*** plate year, ***current*** license plate number and vehicle identification number (VIN) for each of the owned and/or leased motor vehicles with *regular* type registrations and taxable through the county clerks' offices. *Erroneous* license plate numbers are *not acceptable* and their assessed values will ***not*** be used in the adjustment of your public service company assessment for tax year 2015.

Column (2)—Report leased vehicles with *regular* type registrations ***only when the public service company, as lessee, is responsible for paying the vehicle property tax*** and indicate the lease with an (L) in column (3). Do *not* report leased apportioned vehicles on the enclosed Form 61A211.

Column (5)—List owned and/or leased motor vehicles with *regular* type registrations by year, make and model.

E. Please type or print clearly. If more space is needed, make copies of the enclosed schedule or prepare one similar.