



# County Clerk's Office Manual

for

Public Service and Centrally Assessed Companies

Office of Property Valuation

September 2023

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## Introduction

This manual has been prepared by the Office of Property Valuation, Division of State Valuation, Public Service and Centrally Assessed Branches to serve as a guide to each county clerk's office regarding their responsibilities for property tax billings of public service and centrally assessed companies, also known as franchise companies.

Various county clerks have been consulted during the compilation of this manual. It is hoped that you will find this manual to be a valuable resource for all staff members who deal with public service property tax issues. One note of caution needs to be mentioned: although the material in this manual has been reviewed extensively for accuracy, it does not supersede the statutes that govern the administration of centrally assessed company property taxation. Therefore, if a statute is found to contradict something contained in this manual, the statute needs to be followed.

This manual will be available on the county clerk's website at <https://revenue.ky.gov/ClerkNetwork/Pages/default.aspx>. Please visit the Clerk Network to obtain the latest educational materials and news releases from the Department of Revenue.

## Important Governing Statutes

[KRS 133.220](#) Clerk's Responsibilities

[KRS 136.120](#) through [KRS 136.990](#) Public Service Corporation Property Tax [KRS 136.1801](#) through [KRS136.1806](#)  
Commercial Watercraft (New)

[KRS 132.825](#) Telecommunication Services

[KRS 136.190](#) Boundary Report of Cities & Taxing Districts

[KRS 132.150](#) Valuation of Distilled Spirits Certified to County Clerk [KRS 134.015](#) Due Date for Local Tax Bills

[KRS 134.590](#) Refund of State or Local Taxes

Referenced KRS can be found at the [Kentucky General Assembly](#) website.

## Overview of Clerk's Responsibilities

In accordance with KRS 133.220, the county clerk is the local official responsible for the preparation of property tax bills each year. In most, if not all counties, the county clerk will contract with a vendor or the property valuation administrator to do the actual printing of the tax bills. However, the county clerk continues to be the local official who obtains the official property tax rates from each taxing district each year. The tax rate information needs to be provided in writing by the appropriate official from each taxing district to the clerk's office. The county clerk should then make sure that the rates have been entered correctly into the computer software program that is used to print the tax bills.

After the tax bills have been prepared, a receipt which details the total amount of taxes due to each district must be prepared. This is normally done through the computer software that is used to print the tax bills. The receipt should be compared to the tax roll certification that is sent to the county clerk's office by the Office of Property Valuation when the county's tax roll was certified. Any large discrepancies need to be investigated. It is important to verify the accuracy of the receipt since the sheriff will be charged with collecting the amounts shown on the receipt.

### Public Service and Centrally Assessed (Franchise) Tax Bills

The assessment of public service and centrally assessed companies are handled by the Public Service Branch and Centrally Assessed Branch within the Office of Property Valuation. Assessments for these companies can get complicated and can be finalized at any time during the year. This means that the clerk's office will likely receive assessment certifications throughout the year. No statutory mandate exists to require the Department to complete the assessments within a defined time frame. The department, however, attempts successfully to complete all assessments within a twelve-month fiscal year between July 1 and June 30.

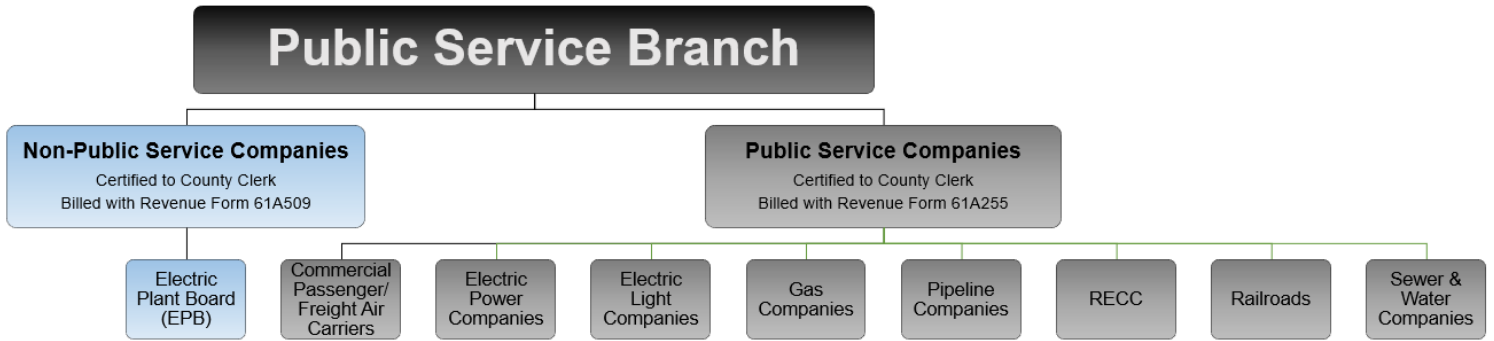
When these certifications are received by the clerk, a franchise property tax bill needs to be generated as soon as possible. Unlike the regular county tax bills, the State portion of franchise bills is prepared and billed directly from the Department of Revenue. Therefore, only local property taxes will appear on a franchise tax bill that is prepared by the clerk's office. The normal real and personal property tax rates for each local taxing district are applied to each assessment certification received and then the bill is delivered to the sheriff's office for mailing and collecting.

**IMPORTANT NOTE: The County Clerk is responsible for forwarding copies of any certifications to those taxing districts that prepare and send their own tax bills. This will include some independent school systems, city taxing districts, and any other special districts that prepare and send their own tax bills.**

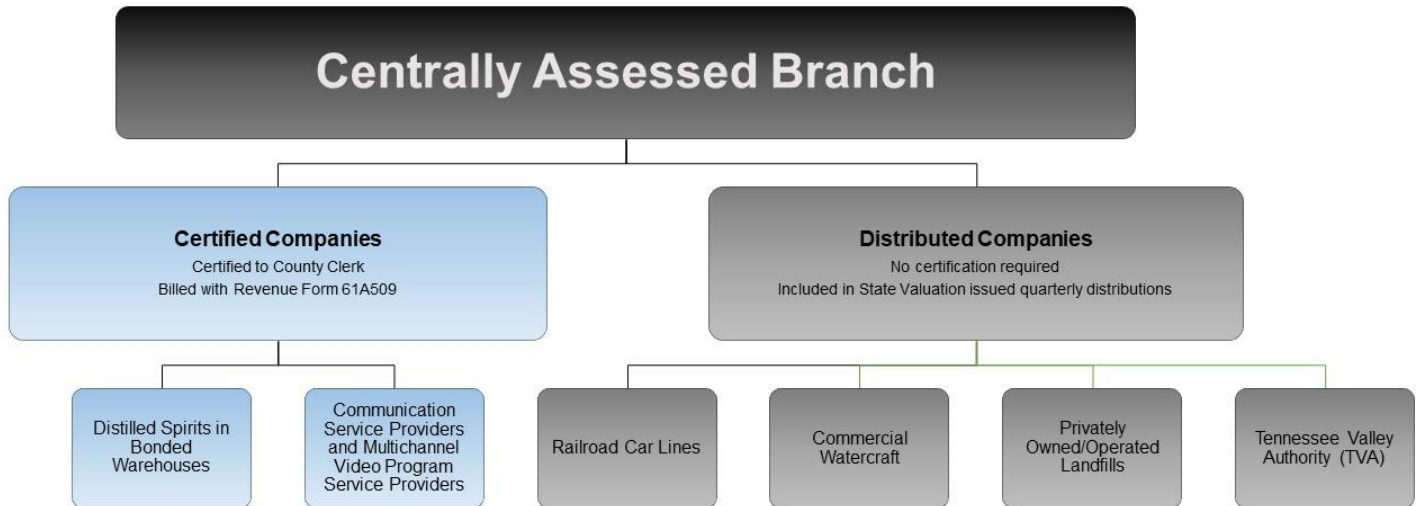
When a public service company (franchise) assessment certification is received by the Clerk, he or she will prepare a tax bill and allow the taxpayer thirty (30) days to pay the tax due. If payment is not made within the thirty-day time period, a 10% penalty is applied. If a franchise property tax bill remains delinquent when the sheriff is ready to advertise the regular tax bills that are delinquent, the franchise bills must be advertised and sold by the sheriff in the same manner as a regular county property tax bill. When this occurs, the certificate of delinquency will be filed in the clerk's office in the same manner as all other county tax bills and it is subject to enforcement collection actions by the county attorney.

When a Distilled Spirits (DSP) and Telecom (TEL) assessment certification is received by the Clerk, he or she, in accordance with KRS 134.015(6), will prepare a tax bill as soon as possible and allow the taxpayer a two percent 2% discount for the first thirty (30) days to pay the tax due. If payment is made after the first 30 days but within 60 days, the face amount of the bill is due. If the tax bill is paid between the 61st day and 90th day, a 5% late payment penalty is applied. If tax bill remains delinquent after the 90th day, a 10 percent late payment penalty and 10% sheriff's fee will apply.

## Public Service Branch Info Chart



## Centrally Assessed Branch Info Chart



# County Clerk Quick Check Tax Billing Statements

Type Company	Tax Year(s)	Tax Bill to Use	Early Payment Discount
Telecommunication (TEL)	2006+	61A509	Yes
Distilled Spirits (DSP)	2006+	61A509	Yes
All Public Service Companies (Franchise)	ALL	61A255	No

\*Revenue Form 61A255 'Public Service Company' billing statement can be used immediately for all regular public service company billings. This form can be used for any tax year past, present or future.

\*Revenue Form 61A509 'Distilled Spirits & Telecom' billing statement will be used beginning tax year 2006 and all future tax years.

## Example 61A255 Form – Public Service Company Property Tax Statement

61A255 (4-21)  
Commonwealth of Kentucky  
DEPARTMENT OF REVENUE

### PUBLIC SERVICE COMPANY PROPERTY TAX STATEMENT

*For County, School or Special Taxes*

**Assessment for 20\_\_ Taxes**

Bill No. \_\_\_\_\_

GNC No. \_\_\_\_\_ Type Co. \_\_\_\_\_

Date \_\_\_\_\_ 20\_\_

Make Payment To: _____ Return Tax Payment To: _____ _____ _____ _____ Telephone Number _____
---

Name _____ Name _____ Address _____ Address _____ City, State, ZIP Code _____
---

Name of District County/School/Specials	Assessed Value Real Estate	Real Estate Rate Per \$100 Value	Multi-plier See Re-verse	Tax Due Real Estate	Assessed Value Tangible	Tangible Rate Per \$100 Value	Multi-plier See Re-verse	Tax Due Tangible	Total Real and Tangible Tax Due
Important: See Reverse								Total District Tax \$	

### CERTIFICATE OF DELINQUENCY

Taxpayer _____	Total State Tax _____
Name of Purchaser _____	Real Estate Assessment _____
Street Address _____	Tax Year _____
Post Office _____	Date of Sale _____
City    State    ZIP Code	

Total Taxes.....	_____
10% Penalty.....	_____
10% Sheriff's Fee (Applied to Total Taxes plus 10% Penalty).....	_____
Sheriff's Commission.....	_____
Other Costs.....	_____
<b>Total of Tax Sale.....</b>	<b>_____</b>

Date \_\_\_\_\_ Sheriff \_\_\_\_\_

Resold to: Name _____	Redeemed By: Name _____
Address _____	Address _____
Date _____	Total of Tax Sale _____
Name _____ County Clerk	12% of Interest from Date of Sale _____
Address _____	TOTAL _____
Date _____	Date _____
County Clerk	County Clerk

Signed _____ <div style="text-align: right; margin-right: 20px;">County Clerk</div>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Total Tax .....</td> <td style="width: 20%; text-align: right;">\$</td> </tr> <tr> <td>Penalty (10% of total tax if not paid within 30 days).....</td> <td style="text-align: right;">\$</td> </tr> <tr> <td>Fee (10% sheriff's add-on).....</td> <td style="text-align: right;">\$</td> </tr> <tr> <td>Interest (the tax interest rate per KRS 131.183 per annum if not paid within 30 days).....</td> <td style="text-align: right;">\$</td> </tr> <tr> <td><b>Total Tax, Penalty and Interest .....</b></td> <td style="text-align: right;"><b>\$</b></td> </tr> </table>	Total Tax .....	\$	Penalty (10% of total tax if not paid within 30 days).....	\$	Fee (10% sheriff's add-on).....	\$	Interest (the tax interest rate per KRS 131.183 per annum if not paid within 30 days).....	\$	<b>Total Tax, Penalty and Interest .....</b>	<b>\$</b>
Total Tax .....	\$										
Penalty (10% of total tax if not paid within 30 days).....	\$										
Fee (10% sheriff's add-on).....	\$										
Interest (the tax interest rate per KRS 131.183 per annum if not paid within 30 days).....	\$										
<b>Total Tax, Penalty and Interest .....</b>	<b>\$</b>										
Payment Received By _____ <div style="text-align: right; margin-right: 20px;">Sheriff</div>											
Date _____ 20____ By _____ <div style="text-align: right; margin-right: 20px;">Deputy</div>											

#### PAYMENT INSTRUCTIONS

This statement for public service company property taxes is due and payable 30 days after notice (KRS 136.050(2)). No discount is allowed for early payment. If not paid within 30 days, a 10 percent penalty plus a 10 percent sheriff's add-on fee (KRS 134.119(7)) of total tax and interest at the tax interest rate per KRS 131.183 per annum applies. Make payment to sheriff of county named on statement.

**NOTE:** The multiplier applies to both real and tangible property for intrastate railroads, designated (RRI) on the certification, and to tangible property only for airlines (A, AF, AK) and interstate railroads (RR). The multiplier applies only to these type companies. Please refer to the certification for more information.

If there is any question regarding this bill, contact \_\_\_\_\_ at ( ) \_\_\_\_\_.



## INSTRUCTIONS FOR 61A255

### Public Service Company Property Tax Statement

#### ATTENTION: COUNTY CLERKS AND CITY OFFICIALS

- (1) Fill in the name and mailing address of the county Sheriff.
- (2) Include the name to which the taxpayer must make payment to and the office phone number with area code.
- (3) The bill number will be assigned by the County Clerk. Also include the GNC number and the type of Public Service Company. This information is contained on the certification page mailed by the Department of Revenue.
- (4) Fill in the name and address of the taxpayer as shown on the certification. If the address turns out to be incorrect, please contact the Public Service Branch to obtain current address information.
- (5) List each component of the county tax jurisdiction (general, library, extension services, hospital, etc.); each school jurisdiction; and each special jurisdiction shown on the certification.
- (6) Enter the real estate and tangible values from the certification page for the county, school and special jurisdictions.
- (7) Enter the real estate and tangible rate for each component of the county jurisdiction, the school jurisdictions, and the special jurisdictions. The rate is usually stated in cents format e.g. (24.42¢), however, for calculation purposes this must be converted to decimal format, e.g. (.2442). The decimal format shall appear on the bill.
- (8) The multiplier for real estate applies only to companies designated as type company RRI. Enter the multiplier from the certification page. Use either decimal format or percentage format. For example, if the multiplier is 56 percent, enter .56 or 56%. Do not enter .56%. For companies not designated as RRI, enter NA.
- (9) Compute the real estate and tangible tax due by dividing the total assessment by 100, multiply by the rate (in decimal format) and then by the multiplier, if applicable. Example (without multiplier)  $\$123,250 \div 100 \times .2442 = \$300.98$ . Example (with multiplier)  $\$123,250 \div 100 \times .2442 \times .56 = \$168.55$ .
- (10) For companies designated as airlines or railroads (type company A, AF, AK, RR, RRI) enter the multiplier from the certification page. Use either decimal format or percentage format. For example, if the multiplier is 56 percent, enter .56 or 56%. Do not enter .56%. For companies not designated as airlines or railroads, enter NA.
- (11) Add the tax due figure for real estate and tangible for each line completed.
- (12) Add each line completed to get the total tax due.

61A509 (4-21)  
Commonwealth of Kentucky  
DEPARTMENT OF REVENUE

**DISTILLED SPIRITS OR TELECOMS  
PROPERTY TAX STATEMENT**

For County, School or Special Taxes

Assessment for \_\_\_\_\_ Taxes

Bill No. \_\_\_\_\_

GNC No. \_\_\_\_\_ Type Co \_\_\_\_\_

Date \_\_\_\_\_

Make Payment To : _____
Return Tax Payment To : _____
_____
_____
Telephone Number _____

Name _____
Name _____
Address _____
Address _____
City, State, ZIP Code _____

Name of District	County/School/Special	Assessed Value Tangible	Tangible Rate Per \$100 Value	Tax Due Tangible
Important : See Reverse			Total District Tax \$	

61A509 (4-21)  
 Commonwealth of Kentucky  
 DEPARTMENT OF REVENUE

Effective with the 1/1/2019 assessment date the conversion factors computed for Communication Service Providers and Multichannel Video Programming Service Providers used to estimate the fair cash value of the tangible personal property is utilizing the Producer Price Index.

The services for which indexes are available include:

- Local telephone service
- Public switched toll service (long distance)
- Private line service
- All-distance telephone service
- Video programming subscriber services
- Video programming advertising services
  
- Internet access services
- Bundled access services
- Cable and other program distribution
- Internet service providers
- Other wired telecommunications services

Signed _____ <div style="text-align: right; margin-right: 50px;">County Clerk</div>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2"><b>Total Tax</b></td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td colspan="3"><b>Amount Due If:</b></td> </tr> <tr> <td>Paid By _____</td> <td style="text-align: center;">2% Discount</td> <td>_____</td> </tr> <tr> <td>Paid By _____</td> <td style="text-align: center;">Face Amount</td> <td>_____</td> </tr> <tr> <td>Paid By _____</td> <td style="text-align: center;">5% Penalty</td> <td>_____</td> </tr> <tr> <td>Paid After _____</td> <td style="text-align: center;">21% Penalty</td> <td>_____</td> </tr> </table>	<b>Total Tax</b>		\$ _____	<b>Amount Due If:</b>			Paid By _____	2% Discount	_____	Paid By _____	Face Amount	_____	Paid By _____	5% Penalty	_____	Paid After _____	21% Penalty	_____
<b>Total Tax</b>		\$ _____																	
<b>Amount Due If:</b>																			
Paid By _____	2% Discount	_____																	
Paid By _____	Face Amount	_____																	
Paid By _____	5% Penalty	_____																	
Paid After _____	21% Penalty	_____																	
Payment Received By _____ <div style="text-align: right; margin-right: 50px;">Sheriff</div>																			
Date _____ By _____ <div style="text-align: right; margin-right: 50px;">Deputy</div>																			

**PAYMENT INSTRUCTIONS**

This bill is for property taxes on distilled spirits or telecoms. Under KRS 134.015, if paid within 30 days, a 2 percent discount applies. If paid after 30 days but within 60 days, the face amount is due. If paid between 61 and 90 days, a 5 percent penalty will be added. After 90 days, a 10 percent penalty, 10 percent sheriff's fee, will accrue. Make payment to the address in upper left-hand corner of front page.

If there is any question regarding this bill, contact \_\_\_\_\_  
 at ( ) \_\_\_\_\_

## INSTRUCTIONS FOR 61A509

### Distilled Spirits & Telecom Property Tax Statement

Beginning January 1, 2006, Telecom and DSP companies will be allowed a 2% discount on taxes due if paid within 30 days.

#### ATTENTION: COUNTY CLERKS AND CITY OFFICIALS

- (1) Fill in the name and mailing address of the county Sheriff.
- (2) Include the name of the County Clerk responsible for making the property tax bill and the office phone number.
- (3) The bill number will be assigned by the County Clerk. Also, include the GNC number and the type of Public Service Company. This information is contained on the certification page mailed by the Department of Revenue.
- (4) Fill in the name and address of the taxpayer as shown on the certification. If the address turns out to be incorrect please contact the Public Service Branch to obtain current address information.
- (5) List each component of the county tax jurisdiction (general, library, extension services, hospital, etc.); each school jurisdiction; and each special jurisdiction shown on the certification.
- (6) Enter the tangible values from the certification page for the county, school and special jurisdictions.
- (7) Enter the tangible rate for each component of the county jurisdiction, the school jurisdictions, and the special jurisdictions. The rate is usually stated in cents format, e.g. (24.42¢), however, for calculation purposes this must be converted to decimal format, e.g. (.2442). The decimal format shall appear on the bill.
- (8) Compute the tangible tax due by dividing the total assessment by 100, then multiply by the rate (in decimal format). Example:  $\$123,250 \div 100 \times .2442 = \$300.98$ .
- (9) Compute the tangible tax due by dividing the total assessment by 100, then multiply by the rate (in decimal format). Example:  $\$192,653 \div 100 \times .3845 = \$740.75$ .
- (10) Add each line completed to get the total tax due.

## Application of Local '4R' Multipliers

Public service (franchise) companies generally must be taxed at the same rate as other taxpayers per KRS 136.180(2). However, federal laws (sometimes known as the 4-R Act) state that railroads and commercial airlines cannot be taxed at a higher level than the average commercial and industrial tangible property.

### LOCAL MULTIPLIERS

Local Kentucky taxes are brought into compliance with these federal laws using a factor called the local multiplier. There is a chart at the end that identifies the local multipliers over the years,

Intrastate railroads receive the local multiplier for both real and tangible operating property. Interstate railroads and commercial passenger and freight airline companies receive the local multiplier for only operating tangible property. The assessment certification provided by the Public Service Branch gives the County Clerk and city jurisdictions this information on a company-by-company basis so the person computing the bill does not have to guess when or against which property the multiplier applies.

The local multiplier is used to adjust the tax rate not the tax assessment. Thus, the local jurisdiction uses the full assessment that is certified when computing a local tax bill.

The bill is computed as:  $\{(Tax\ Rate\ X\ (Full\ Assessment\ /\ 100)\ X\ Local\ Multiplier)\} = Tax\ Due$

## Minimum Tax Bills for Public Service (Franchise) Companies

While the constitution does not provide relief for minimum bills, the minimum has been established to insure the best use of governmental resources. Since the purpose of tax collection is to provide revenues to operate governmental programs for the benefit of the taxpayer, taxes should only be collected when the amount collected at least covers the cost of collecting the tax. In late 2001, the Department of Revenue changed the state minimum to \$10.00.

There are some exceptions to this policy. First, the policy of a \$5.00 or \$10.00 minimum is a recommendation, not a hard and fast rule. Local jurisdictions do not have to comply with it. Second, the minimum does not apply to all types of property. For example, no minimum applies to MOTAX bills.

Public service and centrally assessed company assessments must be certified to local taxing jurisdictions as required by KRS 136.180(1). Local rates are generally higher than state rates; therefore, small assessments may generate a \$5.00 local bill even when the state portion of the bill is less than \$10.00. If the tentative assessment is not sent but only certified, the taxpayer's right to protest the assessment has effectively been taken away. So a notice of assessment for local taxes only has been created for these types of issues.

**Recommendation:** Check to see if the bill is under the \$10.00 minimum recommended tax bill. If under, do not create a bill, instead write "Under \$10 bill" on face of certification and file the bill in a safe and secure place for auditors to view.

## Procedures to Handle Certifications for Telecommunication & Distilled Spirits

When a certification is received, a property tax bill needs to be generated as soon as possible. Unlike the regular county tax bills, the state portion of franchise bills is prepared and billed directly from the Department of Revenue. Therefore, only local property taxes will appear on a franchise tax bill that is prepared by the county clerk. The normal real and personal property tax rates for each local taxing jurisdiction are applied to each assessment shown on the certification.

Certifications should be handled in the following manner:

- 1. Read the certification carefully!**
- 2. Certify to other taxing jurisdictions within the county that do their own billing:**
  - a. Under KRS 136.180(4), the Clerk is responsible for forwarding a copy of the Certification to those taxing jurisdictions within the county that the County Clerk is not responsible for billing and the Sheriff is not responsible for collecting. Do this as quickly as possible.
- 3. Check the tax year that the certification is for:**
  - a. If the tax rate has been set for that year, prepare the bill and give it to the Sheriff to mail.
  - b. If no rate has yet been set, hold the certification until a rate is set.
- 4. Check to see if it is an amended certification or not:**
  - a. If the Certification is amended, check to see if a previous bill has been prepared.
  - b. If the bill has been prepared, check to see if bill has been paid.
  - c. If the bill is paid, determine if a supplemental bill should be prepared or a refund is due based on the change in the assessment. Prepare a supplemental bill if needed. If a supplemental bill is required, create a second bill for the increased assessment difference only. If a refund is due, send information to the appropriate office which does the refund (Sheriff, etc.) per local policy.
  - d. If the bill is unpaid and has not gone delinquent, void the previous original bill and reissue a corrected bill.
  - e. If the bill is unpaid and has gone delinquent, the original bill must be collected with penalties, interest and fees. Do not void the original tax bill. Further, a supplemental bill should be prepared for the increased assessment difference.
- 5. Prepare a tax bill:**
  - a. Prepare the bill using the correct tax rate against the proper classification of property for the correct tax year.
  - b. The real estate rate is applied to the real property assessment, etc. There is no such thing as a public service company rate; KRS 136.120 only applies to the assessment of property, not the rate structure.
  - c. Apply the multiplier against real and tangible property for intrastate railroad property and against tangible property only for interstate railroads and airlines as instructed on the certification.
  - d. Apply a 2% discount to distilled spirit bills and telecommunication bills. **Do not apply the 2% discount to any other public service company bills.**

## 2% Discount Applied to Telecommunication and Distilled Spirit Tax Bills

- 1. Always read the certification carefully!**
- 2. The 2% discount is only applied to Telecommunication and Distilled Spirits tax bills**
  - a. The guiding statute is KRS 134.015(6).
  - b. The 2% discount is NOT granted or applied to Public Service Company (Franchise) tax bills.
  - c. Telecommunication and Distilled Spirit companies are entitled to a 2% discount if the tax bill is paid within 30 days.
- 3. The 2% discount is only applied to original certifications.**
  - a. The 2% discount is granted or applied to the “first” original certifications issued by the DOR. These include those “first” original certifications that represent the un-protested (claimed) values due to protesting their state generated assessments.
- 4. The 2% discount is voided on original certifications in which the taxpayer filed a late or omitted state tax return.**
  - a. The 2% discount is NOT granted or applied to original certifications in which the taxpayer failed to file their state personal property tax return at the required time or that they failed to file (omitted) a return at all.
- 5. The 2% discount is NOT applied to amended certifications.**
  - a. The 2% discount is NOT granted or applied to amended certifications that represent the final/ settled value certifications that result from a finalization of a taxpayer’s protest.

### **NOTE:**

**City taxing jurisdictions that typically do their own billings are not legally bound to provide a 2% discount. The city may or may not allow a 2% discount for early payment. The decision to allow or disallow the 2% discount rests with the city officials and its citizens.**

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*Commercial Watercraft (CW) and Solid Waste Landfills (LF) are granted a 2% early payment discount.*

*See KRS 134.015. Be aware that both the state and local taxes are collected at the state level. Distribution of local taxes are made quarterly by the Department of Revenue.*

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## Procedures to Handle Unprotested (Claimed) Values and Final (Settled) Values of Protested Tax Bills

Special attention must be paid by the county clerk and city taxing jurisdictions that do their own billings when handling the billing of an un-protested certification (claimed value) and an amended (final) certification (settled value) involving a protested tax bill. Presented below is information to help you handle this difficult situation.

### STATUTES

KRS 136.180; KRS 134.015(6)

### BILL PREPARATION & COLLECTION PROCEDURES

- When a franchise assessment is protested, the cabinet will now certify the assessment in two parts: first, the unprotested (claimed value) portion and second, on the final or settled value. KRS 136.180(2)
- Franchise tax bills on the un-protested portion (claimed value) are billable when certified and are due in 30 days.
- Franchise tax bills on the difference between the un-protested portion (claimed value) and the final (settlement) value plus interest due are billable when certified and are due in 30 days.
- The taxpayer is considered to have paid within 30 days if the payment is post marked within 30 days.

### PENALTIES

Delinquent bills of the difference between the un-protested value and the final value receive a 21% penalty 30 days after the notice is given by the collecting officers unless paid timely. The penalty is computed on tax and interest due per KRS 134.015(6).

### INTEREST

Interest is due on the difference between the un-protested portion (claimed value) and the final (settlement) value from the 31st day after the bill on the un-protested portion was billed or January 1 following the tax year for which the taxes are due, whichever is later per KRS 136.180(2). Interest is billed using the state interest rates.

## Procedures to Collect Public Service (Franchise) & Centrally Assessed Company Tax Bills

1. The County Clerk will prepare the franchise tax bill and submit the bill to the Sheriff. The Sheriff will then mail a copy to the taxpayer and maintain a copy for collection. KRS 136.180(2)
2. The Sheriff will collect the face value of the franchise tax bill up to 30 days after the tax bill has been prepared and sent to the taxpayer. No discounts are calculated on franchise tax bills.
3. The franchise tax bill will become delinquent after the 30 days has passed if the taxpayer has not paid the tax bill or if the post-mark of the payment is beyond the 30 days period.
4. After the initial 30-day period, the Sheriff will assess a 10% add-on penalty (KRS 134.430) on the franchise tax bill, in addition to the 10% penalty (KRS 136.050) and interest (KRS 131.183) calculation. The taxpayer will have up to the time of the date the tax bills are transferred to the County Clerk's office to pay the franchise tax in the Sheriff's office. Please note, if the taxpayer has not had at least 30 days to pay the franchise tax bill between the date the tax bill was sent and the date the tax bills are transferred to the County Clerk, the Sheriff should keep the franchise tax bill and include it in the next year's settlement. The Sheriff will calculate penalties and interest on the tax bill as usual. The Sheriff may actually hold a franchise tax bill for several months before turning it over to the Clerk as delinquent.
5. Any real estate franchise tax bill that becomes delinquent after the 30 days period and remains delinquent up to the time the Sheriff transfers the tax bills to the County Clerk should be given to the County Clerk as well.
6. After the Sheriff turns over the franchise tax bills to the County Clerk, these taxes should be calculated and collected in the same manner as real estate and tangible tax bills.
7. The same delinquent penalties that apply to "regular" tax bills apply to these bills.



## Payment Amounts at Various Stages of the Delinquent Tax Collection Process

The following payment scenarios will illustrate the various amounts due at different phases during the collection process in the county clerk's office. A tax bill with a face amount due of \$1,000 will have the following amounts added to it when it is transferred from the sheriff to the county clerk:

Face amount of the tax bill	\$1,000.00
10% penalty	100.00
Sheriff's add on fee	110.00
Sheriff's commission*	44.00
<b>Total of Certificate of Delinquency</b>	<b>\$1,254.00</b>

\*An assumed commission of 4% was applied to \$1,100 (\$1,000 + \$100) to arrive at \$44.00. The sheriff's actual commission rates need to be used to arrive at the amount to add to the total due.

Payment Example #1 - This delinquency was transferred to the county clerk's office on April 15, 2020. If it was paid on April 20, 2020, the following amount would be due:

Base amount of certificate of delinquency	\$1,254.00
Interest (\$1,250.00 x 1%)	12.50
County clerk's commission (\$1,112.54 x 10%)*	111.20
Lien recording and release fee	10.00
<b>Total amount due on April 20, 2020</b>	<b>\$1,387.70</b>

\*The county clerk's fee is 10% of the sum of the tax + 10% penalty + interest. The county attorney's fee is waived since the certificate of delinquency was paid within 5 business days of the clerk's receipt of the delinquencies from the sheriff's office.

Payment Example #2 - If the certificate of delinquency is paid on April 27, 2020, the following amount would be due:

Base amount of certificate of delinquency	\$1,254.00
Interest (\$1,254.00 x 1%)	12.50
County clerk's commission (\$1,112.54 x 10%)	111.20
County atty. commission (\$1,112.54 x 20%)	222.50
Postage due to county atty. for first notice	1.00
Lien recording and release fee	10.00
<b>Total amount due on April 27, 2020</b>	<b>\$1,611.30</b>

Payment Example #3 - If the certificate of delinquency is paid on May 29, 2020, the following amount would be due:

Base amount of certificate of delinquency	\$1,254.00
Interest (\$1,254.00 x 2%)	25.00
County clerk's commission (\$1,125.08 x 10%)	112.50
County atty. commission (\$1,125.08 x 20%)	225.00
Postage due to county atty. for first notice	1.00
Lien recording and release fee	10.00
<b>Total amount due on May 29, 2020</b>	<b>\$1,627.60</b>

Payment Example #4 - Assuming the certificates of delinquency are advertised on June 16, 2020, if a certificate of delinquency is paid on June 26, 2020, prior to the county clerk's sale, the following amount would be due:

Base amount of certificate of delinquency	\$1,254.00
Interest (\$1,254.00 x 3%)	37.60
County clerk's commission (\$1,137.62 x 10%)	113.70
County atty. commission (\$1,137.62 x 20%)	227.50
Postage due for first and second notice	2.00
County clerk's fee	5.00
Assumed advertising cost	10.00
Lien recording and release fee	10.00
<b>Total amount due on June 26, 2020</b>	<b>\$1,659.90</b>

Payment Example #5 - Assuming the sale of certificates of delinquency conducted by the county clerk is held on July 17, 2020 and this certificate of delinquency is paid by a third party purchaser; the following amount would be due:

Base amount of certificate of delinquency	\$1,254.00
Interest (\$1,254.00 x 4%)	50.10
County clerk's commission (\$1,150.16 x 10%)	115.00
County atty. commission (\$1,150.16 x 20%)	230.00
Postage due for first and second notice	2.00
County clerk's fee	5.00
Assumed advertising cost	10.00
Original lien recording and release fee	10.00
Assignment, recording and indexing fee	28.00
<b>Total amount due on July 17, 2020</b>	<b>\$1,704.20</b>

# Procedure to Handle Delinquent Public Service (Franchise) & Centrally Assessed Company Tax Bills

These guidelines apply to public service (franchise) companies as well as distilled spirit companies.

## STATUTE: KRS 136.050

### COLLECTION PROCEDURES

- **FIRST**, make sure the name and address is correct! Many companies change names, change ownership, and move to new addresses. Contact the Public Service Branch for the latest information. **SECOND**, if the address was incorrect, make the necessary corrections to the tax bill and resend the bill.
- Local tax bills are delinquent locally after 30 days. Distilled Spirit and Telecommunication tax bills are delinquent locally after 90 days.
- The taxpayer is considered to have paid within 30 days if the payment is post marked within 30 days.
- All delinquent bills are subject to the same collection procedures as all other property tax bills.
- All delinquent bills should remain in the sheriff's control until after the tax sale and settlement because the sheriff has been charged with the bills.
- Once a franchise bill becomes delinquent, then the sheriff should collect applicable interest, penalties, and fees as detailed below.
- After the tax sale and settlement, any remaining delinquent bills are transferred to the county clerk's office and the county attorney is responsible for enforcing collection.

### BILLS CONTAINING REAL ESTATE ASSESSMENTS

- Delinquent bills containing a real estate assessment should be advertised in the same manner as the other delinquencies.

### BILLS CONTAINING PERSONAL PROPERTY ONLY

- Delinquent tax bills with only personal property assessments should be handled in the same manner as all other tax bills that contain only personal property tax amounts.

### PENALTIES

- Delinquent franchise bills receive a 10% penalty 30 days after the notice is given by the collecting officers unless paid timely. The sheriff is allowed to add an additional 10% fee at the time the 10% penalty is applied.
- Delinquent distilled spirit bills (all years) and telecommunication bills (2006 & future) receive the 2% discount, face value, 5% penalty and 10% penalty schedule as other locally assessed taxpayers.

### INTEREST

- Interest on delinquent bills accrues on the latest of either January 1 following the tax year for which the taxes are due or 30 days after the notice is given.
  - For example, if 2001 taxes are billed by December 1, 2001, the interest could not begin to accrue until January 1, 2002. But if 2001 taxes are billed after December 1, 2001, then the interest would not begin to accrue until 30 days from the date of the bill.
- The interest rate applicable to delinquent tax bills is pursuant to KRS 131.010(6) and is the same rate as used by the State of Kentucky. Contact the Public Service Branch at 502-564-8175 for a sheet containing the current and prior interest rates.

## Local Refunds of Public Service (Franchise) & Centrally Assessed Company Taxes

The sheriff does not have the right to automatically refund nor are they specifically obligated to refund local jurisdiction monies. KRS 134.590 and KRS 134.551 says the sheriff “may” refund. Local jurisdictions do not have to allow the sheriff to refund.

First, the refund should be evaluated to see if it is due the taxpayer, meets timeliness guidelines, etc. If a refund of property taxes is properly requested, the sheriff must answer 2 questions:

### **1. Does the sheriff have the authority from the taxing jurisdictions to make the refund?**

Local valuation recommends that each sheriff have an agreement with each taxing jurisdiction regarding refunds for that district, stating the amount of money that the sheriff can refund. For example, the Commonwealth allows refunds of up to \$1,000 of state monies collected by the sheriff for all counties except Fayette (\$5,000) and Jefferson (\$10,000); above that amount the refund request must be reviewed by local valuation. Since the sheriff collects no state property taxes for a franchise company, that issue is not relevant to refunds for our companies.

### **2. Does the sheriff have available funds with which to make the refund?**

Since refunds even of prior year’s payments are from current monies, the sheriff must determine, by taxing jurisdiction, whether or not the funds are available.

For the taxing jurisdictions where the answers to questions 1 and 2 are both “YES”, the sheriff completes the refund. For the taxing jurisdictions where the answer to questions 1 and/or 2 are “NO”, the taxpayer is notified of the amount due from that taxing jurisdiction and the address of the jurisdiction so the request can be made directly to the jurisdiction.

## Collection of Local Tax Rates & Tax Boundaries

As stated earlier, the county clerk is the local official responsible for the preparation of Public Service Company (franchise) & centrally assessed company property tax bills each year. The tax rate information needs to be provided in writing by the appropriate official from each taxing district to the clerk's office. The clerk should also obtain a copy of the final legally written tax ordinance that established the tax rates for that given tax year. A copy of this document should be sent to the Office of Property Valuation, Division of State Valuation for verification purposes. The county clerk should then make sure that the rates have been entered correctly into the computer software program that is used to print the tax bills. This is very important since every year calls are received by the Office of Property Valuation from counties that have printed bills with an incorrect tax rate and new tax bill forms are needed.

According to KRS 136.190, the County Clerk is notified and furnished tax jurisdiction boundary information from all school, city, fire and other special districts. The tax boundary information needs to be provided in writing by the appropriate official from each taxing district and delivered to the clerk's office. The clerk should receive a map and a legal description of the established jurisdiction. A copy of this information should be forwarded to the Office of Property Valuation, Division of State Valuation.

Remember, the Department of Revenue maintains several computer systems that contain local tax rate information on all viable taxing jurisdictions in Kentucky. These systems are used to collect and distribute current and omitted personal property taxes, public service company taxes, TVA taxes, gross receipts taxes and motor vehicle taxes for the local governments. Collection and verification of both the tax rates and the tax boundaries are imperative and vital in assuring that local tax collection and distribution at the state level is accurate. Further, with respect to public service company local certifications, it is critical that the Public Service Branch, Division of State Valuation be notified of any changes in the tax boundaries of existing jurisdictions and/or the creation of new jurisdictions. Keeping up with these changes will assure that the local certifications are accurate and thus the affected local governments will receive their proper share of taxes.

## State Contacts – Local Taxing Jurisdiction Information

Any person receiving information about changes for local taxing jurisdictions notify all of the following persons:

Ashley Sheeks, Resource Management Analyst III	Office of Property Valuation	<a href="mailto:ashley.sheeks@ky.gov">ashley.sheeks@ky.gov</a>
Justin Taylor, Branch Manager	Personal Property Branch	<a href="mailto:justin.taylor@ky.gov">justin.taylor@ky.gov</a>
Lindsey Brown, Revenue Section Supervisor	Motor Vehicle Section (MOTAX)	<a href="mailto:lindsey.brown@ky.gov">lindsey.brown@ky.gov</a>
Jordan Koeller, Business Appraiser Branch Manager	Centrally Assessed Branch	<a href="mailto:jordan.koeller@ky.gov">jordan.koeller@ky.gov</a>
Robert Carbin, Business Appraiser Branch Manager	Public Service Branch	<a href="mailto:robert.carbin@ky.gov">robert.carbin@ky.gov</a>

All of these contact persons work with state database systems which need to be maintained with the most accurate data regarding local tax rates and jurisdictions. Everyone must be informed about additions, deletions, and mergers of jurisdictions. Also, everyone needs to be aware of tax rate errors.

# Computing Interest for Public Service (Franchise) & Centrally Assessed Company Tax Bills

Statutes: KRS 136.050, 136.180(2), 134.015(6)

Note: There is an application on Revweb for calculating interest; choose the “Compute Interest Payable on Refunds/Collectibles”.

## DETERMINING THE BEGINNING DATE OF INTEREST

### **Local Interest – Unprotected Assessment**

Local Interest – Unprotected Portion of an Assessment

Interest is billable from the 31st day after the taxes were first billed or January 1 following the tax year for which the taxes are due, whichever is later.

**Local Interest – Settled Portion of a Protested Assessment where Unprotected Portion is Greater Than \$0** Interest is billable on the difference between the unprotected portion (claimed value) and the final (settlement) value from the 31th day after the taxes on the unprotected portion were first billed or January 1 following the tax year for which the taxes are due, whichever is later.

### **Local Interest – Settled Portion of a Protested Assessment where Unprotected Portion is \$0**

Interest is billable on the difference between the unprotected portion (claimed value) and the final (settlement) value from the 31st day after the taxes on the unprotected portion were first billed or January 1 following the tax year for which the taxes are due, whichever is later. The protest date is considered to be the billing date for the \$0 taxes due from a \$0 assessment. Taxing jurisdictions will have to be told of this date because we only certify \$0 values when it is an amendment.

## DETERMINING THE ENDING DATE OF INTEREST

### **Local Interest – Unprotected Assessment**

Local Interest – Unprotected Portion of an Assessment

### **Local Interest – Settled Portion of a Protested Assessment where Unprotected Portion is Greater Than \$0**

Local Interest – Settled Portion of a Protested Assessment where Unprotected Portion is \$0

Interest ends when the tax is paid. Local officials should project interest due on the bill due date or 30 days from the billing date when creating the bill.

## INTEREST RATE APPLICABLE

### **State and Local**

Both state and local jurisdictions are required to use the state interest rate. See the enclosed rate table for the yearly interest rates.

## COMPUTING THE INTEREST

Interest is computed on tax only. Each year is considered to have 365 days. Interest is calculated on a daily rate from the date due to the date paid.

### Compute interest for a year as follows:

$$\text{Taxes due} * \text{Number of days outstanding in a year}/365 * \text{Rate for that year}$$

If interest is due for the entire year, then compute as follows:

$$\text{Taxes due} * \text{Rate for that year}$$

If the difference between the interest beginning date and the interest ending date spans more than one year, the total interest is:

*Sum of interest due for each year outstanding as computed above.*

### EXAMPLE 1:

Tax = \$1,000 Interest Beginning Date = 02/01/2001 Interest Ending Date = 04/01/2001

2001 Rate = 10.0%

$$\text{Interest} = 2001 \text{ interest only} = 1000 * 61/365 * .10 = \$16.72$$

### EXAMPLE 2:

Tax = \$1,000 Interest Beginning Date = 02/01/2000 Interest Ending Date = 04/01/2001

2000 Rate = 8.0%

2001 Rate = 10.0%

$$\text{Interest} = 2000 \text{ interest} + 2001 \text{ interest} = (1000 * 335/365 * .08) + (1000 * 90/365 * .10) = \$98.09$$

### EXAMPLE 3:

Tax = \$1,000 Interest Beginning Date = 02/01/1999 Interest Ending Date = 04/01/2001

1999 Rate = 8.0%

2000 Rate = 8.0%

2001 Rate = 10.0%

$$\text{Interest} = 1999 \text{ interest} + 2000 \text{ interest} + 2001 \text{ interest} = (1000 * 335/365 * .08) + (1000 * 365/365 * .08) + (1000 * 90/365 * .10) = \$178.37$$

These examples may not EXACTLY match the calculations in the Revweb application but either are acceptable.

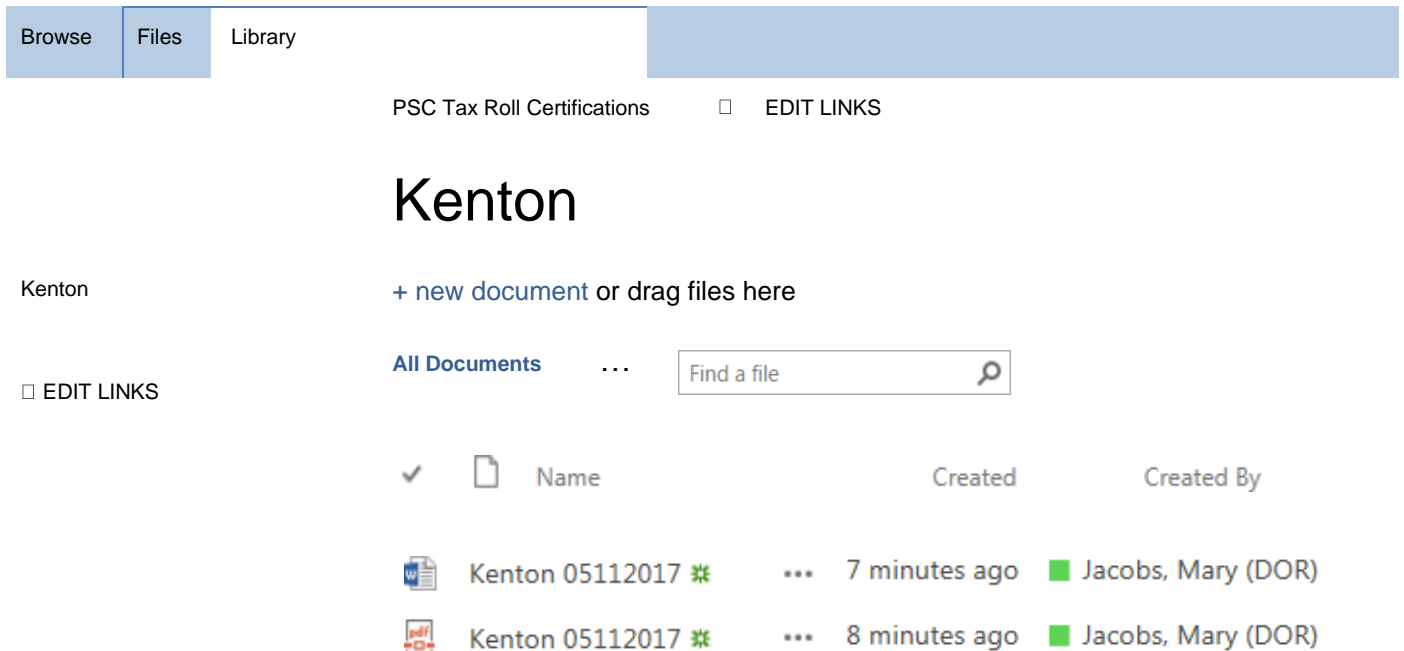
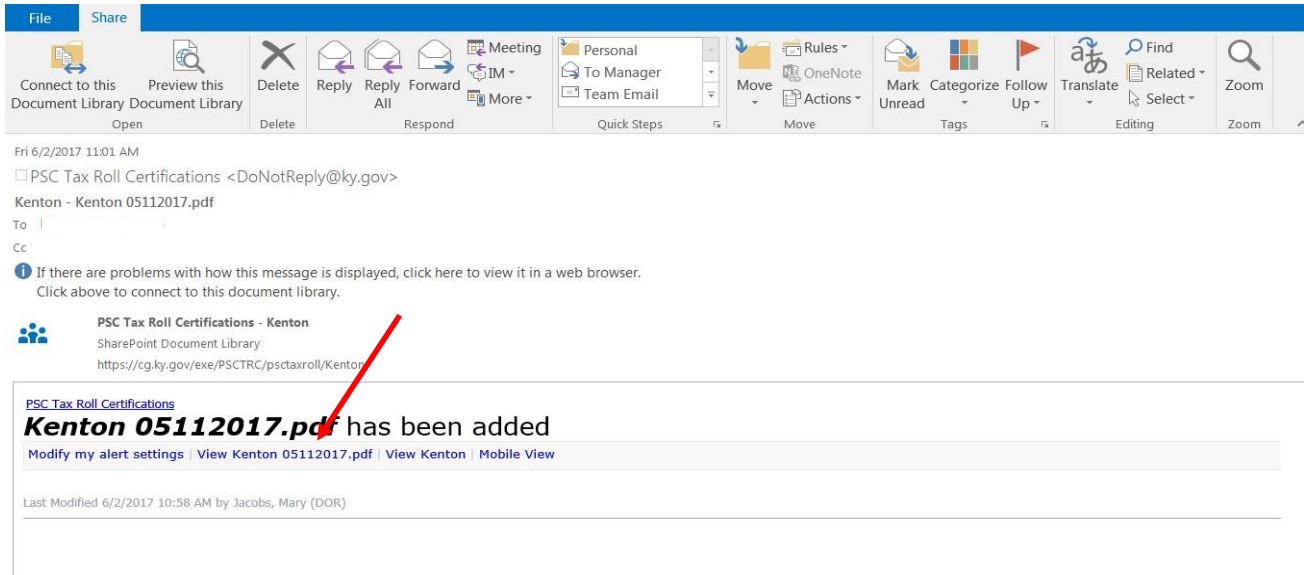
The difference is due to rounding differences in the calculations.

## PSC Tax Roll Certifications – SharePoint Site

Certifications are accessed **ONLY** through SharePoint, Office of Property Valuation, the Public Service Branch, and the Centrally Assessed Branch will not send certifications any other way.

### County Access to SharePoint

1. When a document is placed in the County SharePoint Library, the intended recipient may receive an alert sent through email.
2. To view the document, click on “View County Name mmddy.pdf.pdf” link.
3. For questions or issues, please contact the Public Service Branch at 502-564-8175 or the Centrally Assessed Branch at 502-564-8192.
4. To view the site click on “View County Name”



5. Click on the document name to view the document.



- Alternatively, the authorized county personnel may access the County SharePoint Library thru the Clerk Network.

Ky.gov An Official Website of the Commonwealth of Kentucky

KENTUCKY DEPARTMENT OF REVENUE

Individual Business Property Collections Get Help News

Search Department of Revenue

## Clerk Network

Home / Clerk Network

### Delinquent Property Tax

- [2017 County Clerk Delinquent Tax Sale Dates](#)
- [Form - Half Page Ad](#)
- [Form - Newspaper Ad for Notice to County Taxpayer](#)

### Third Party Purchaser Information

- [NEW THIRD PARTY PURCHASER](#)
- [Third Party Purchaser - DOR Public Website](#)
- [Receipts From Third Party Purchasers - Tax Sales of 2009-2015 Certificates of Delinquency](#)

### Manuals

- [Real Property Tax Duties of the County Clerk's Office Manual 2017](#)
- [Delinquent Property Tax Collections Manual](#)

### Forms

- [62A1092 Order of Allowance to the Board of Assessment Appeals](#)
- [62A301-S Omitted Real Estate Property Tax Bill](#)
- [62A303 Minutes of the Board of Assessment Appeals](#)
- [62A303-A Certification \(Attach to Revenue Form 62A303\)](#)
- [62A303-B Summary of Appeals Filed with the County Board of Assessment Appeals](#)
- [62A303-C Justification for Decision of Local Board of Assessment Appeals](#)
- [62A354 Notice to Property Owner of Final Decision of Board of Assessment Appeals](#)
- [62A356 Background Fact Sheet for Local Board Member Appointees](#)
- [Form 62A358 Receipt for Transferring Delinquent Property Tax Bills from Sheriff to Clerk 2-26-10](#)
- [62A358-S Supplemental Receipt to Document Timely Postmarked Payments Received After the Delinquent Tax Bill Transfer Date](#)
- [62A361 Receipt for Redemption of Land and Certificates of Delinquency](#)
- [62A363 County Clerk's Claim for Preparing Tax Bills](#)
- [62A363-B County Clerk's Claim for Preparing Omitted Tax Bills](#)
- [62A364 County Clerk's Monthly Report of Omitted Assessments](#)

### PSC Tax Roll Certifications

- [Homestead Exemption](#)
- [Tax Rate Books](#)
- [Penalty Waiver Guidelines](#)
  - [Penalty Waiver Memo](#)
  - [Penalty Waiver Checklist](#)
  - [Penalty Waiver KAR](#)
- [Additional Resources](#)
  - [PVA Directory](#)
  - [Interest Rate Calculator](#)
  - [Freddie Freeroader Program](#)
  - [Local Officials Contact Information](#)
  - [Tax Collection Schedule](#)
  - [Revenue Field Reps Current Itinerary](#)
  - [Records Retention Schedule \(3-21-12\)](#)
  - [Revenue Circular 62C112 \(12-16\)](#)
  - [State Interest Rate Historical Data](#)
  - [State Real Property Tax Rate 1974-2017](#)

## Add SharePoint Alert

To stay updated when your SharePoint documents or items on your site change, you can create alerts. Alerts are sent to you via email. It is important to have an Active Directory (AD) account and a ky.gov email address to be able to get the email alerts from SharePoint when a document is placed in the library.

- Access your county PSC Tax Roll Certification Appeals Library and select the Library tab.

CWE Newsfeed OneDrive Sites

BROWSE FILES LIBRARY

## PSC Tax Roll Certifications

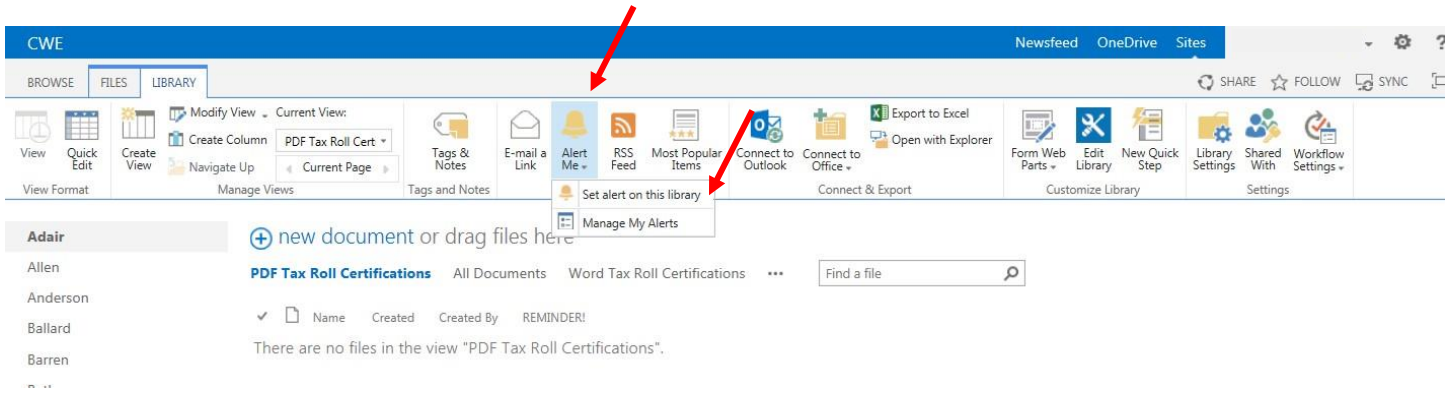
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PDF Tax Roll Certifications All Documents Word Tax Roll Certifications

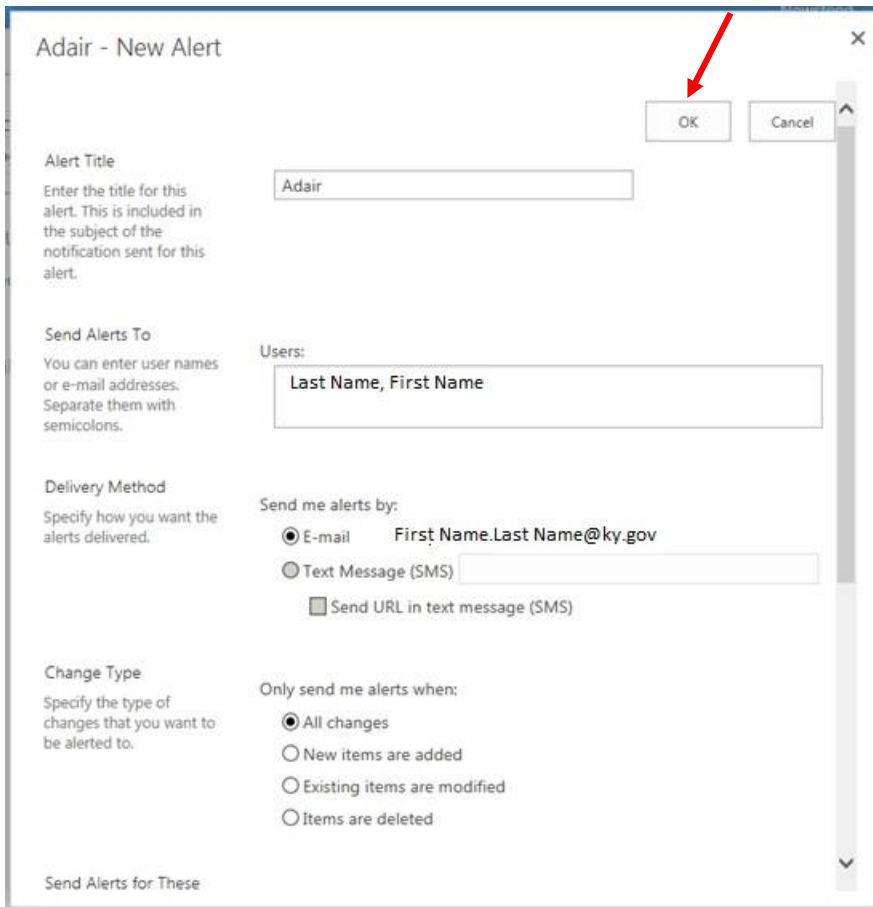
Find a file

There are no files in the view "PDF Tax Roll Certifications".

2. Select the Alert Me icon and then select “Set alert on this library”



3. Your name and email address are automatically added to the popup. Click the OK button.



4. Your alert is now created, now you will receive an email when a new document is uploaded to your Library or anything changes to your Library.

## Print Document

1. Click on the ellipsis and then open

TEST Adair 05112017.pdf

Changed by you on 10/6/2017 2:00 PM

Shared with Van De Sande, Heather (COT), Thompson, Cathy L (DOR), Thomas, Jack W (DOR), and 5 more

<https://cg.ky.gov/exe/PSCTRC/psctaxroll/Ad>

OPEN SHARE FOLLOW ...

2. To print the document, select the Print icon or select the keyboard keys Ctrl and P.

COMMONWEALTH OF KENTUCKY  
DEPARTMENT OF REVENUE  
OFFICE OF PROPERTY VALUATION  
PUBLIC SERVICE BRANCH  
STATION 32 4TH FL, 501 HIGH STREET  
FRANKFORT, KY 40601-2103  
Phone (502) 564-8175 Fax (502) 564-8192

AMENDED CERTIFICATION OF PROPERTY ASSESSMENT  
TAX YEAR 2015

GNC: 009986  
TYPE CO: TEL  
TAX TYPE: 104  
TAX ID:  
PRINT DATE: 05/02/2017

The Department of Revenue certifies this assessment to the County Clerk in accordance with KRS132.825(9). This assessment is subject to all tax levies as explained below.

In accordance with KRS 134.015, companies paying local property taxes for telecommunication service providers are entitled to a 2% discount if the bill is paid within 30 days. If paid after 30 days but within 60 days, the face amount of the bill is due. If paid after 60 days but within 90 days, a 5% penalty should be charged. After 90 days, the bill should accrue a 10% penalty and applicable interest.

Please see the County Clerk's Office Manual for processing instructions. The manual can be found at <http://revenue.ky.gov/clerknetwork/>. If you have any questions, please contact the Public Service Branch at 502-564-8175.

Example Public Service Certification

**COMMONWEALTH OF KENTUCKY**  
**DEPARTMENT OF REVENUE**  
OFFICE OF PROPERTY VALUATION  
PUBLIC SERVICE BRANCH  
STATION 32 4TH FL, 501 HIGH STREET  
FRANKFORT, KY 40601-2103  
Phone (502) 564-8175 Fax (502) 564-8192

CERTIFICATION OF PROPERTY ASSESSMENT  
TAX YEAR 2022

**GNC:**  
**TYPE CO:** OT  
**TAX TYPE:** 035  
**TAX ID:**  
**PRINT DATE:** 12/13/2022

The Department of Revenue certifies this assessment to the County Clerk in accordance with KRS136.180. This assessment is subject to all tax levies as explained below.

---

		Original Certification Date:	12/13/2022	
TAXING JURISDICTION		REAL ESTATE	TANGIBLE PERSONAL	TOTAL ASSESSMENT
<b>GRAYSON COUNTY</b>				
GENERAL		156,749.00	5,564,416.00	5,721,165.00
<b>SCHOOL</b>				
GRAYSON COUNTY GENERAL		156,749.00	5,564,416.00	5,721,165.00
<b>SPECIAL</b>				
BIG REEDY CREEK WATERSHED		2,883.00	27,205.00	30,088.00

Example Public Service Certification – Using Multiplier

COMMONWEALTH OF KENTUCKY  
 DEPARTMENT OF REVENUE  
 OFFICE OF PROPERTY VALUATION  
 PUBLIC SERVICE BRANCH  
 STATION 32 4TH FL, 501 HIGH STREET  
 FRANKFORT, KY 40601-2103  
 Phone (502) 564-8175 Fax (502) 564-8192

CERTIFICATION OF PROPERTY ASSESSMENT  
 TAX YEAR 2021

GNC:  
 TYPE CO: A  
 TAX TYPE: 035  
 TAX ID:  
 PRINT DATE: 07/22/2022

The Department of Revenue certifies this assessment to the County Clerk in accordance with KRS136.180. This assessment is subject to all tax levies as explained below.

In accordance with KRS 136.180(2), the Department of Revenue shall provide to all local taxing districts a multiplier for use in establishing the local tax rate for the operating property of commercial airline, air freight and interstate railroad companies that operate within Kentucky. THE 2021 MULTIPLIER IS 52 PERCENT (52%). The multiplier is to be applied ONLY TO THE TANGIBLE PERSONAL PROPERTY of the local taxing jurisdictions for commercial airline, air freight and interstate railroad companies. See Revenue form 81A255 'Public Service Company Property Tax Statement' for instructions and proper application. Real estate is taxable at 100%, no multiplier is applied to the real estate.

				Original Certification Date:	7/22/2022
TAXING JURISDICTION	REAL ESTATE	TANGIBLE PERSONAL	TOTAL ASSESSMENT		
<b>FAYETTE COUNTY</b>					
GENERAL	0.00	1,457.04	1,457.04		
<b>SCHOOL</b>					
FAYETTE COUNTY GENERAL	0.00	1,457.04	1,457.04		

Example Public Service Certification – Claimed Value

**COMMONWEALTH OF KENTUCKY**  
**DEPARTMENT OF REVENUE**  
 OFFICE OF PROPERTY VALUATION  
 PUBLIC SERVICE BRANCH  
 STATION 32 4TH FL, 501 HIGH STREET  
 FRANKFORT, KY 40601-2103  
 Phone (502) 564-8175 Fax (502) 564-8192

CERTIFICATION OF PROPERTY ASSESSMENT  
 TAX YEAR 2022

GNC:  
 TYPE CO: **W**  
 TAX TYPE: **035**  
 TAX ID:  
 PRINT DATE: 12/07/2022

The Department of Revenue certifies this assessment to the County Clerk in accordance with KRS136.180. This assessment is subject to all tax levies as explained below.

			Original Certification Date: 12/7/2022
TAXING JURISDICTION	REAL ESTATE	TANGIBLE PERSONAL	TOTAL ASSESSMENT
<b>FAYETTE COUNTY</b>			
GENERAL	266,198,911.00	29,470,100.00	295,669,011.00
<b>SCHOOL</b>			
FAYETTE COUNTY GENERAL	266,198,911.00	29,470,100.00	295,669,011.00
<b>SPECIAL</b>			
REFUSE	107,380,306.00	10,119,405.00	117,499,711.00
STREET CLEANING	107,380,306.00	10,119,405.00	117,499,711.00
STREET LIGHTS	107,380,306.00	10,119,405.00	117,499,711.00

THIS CERTIFICATION IS BASED ON THE TAXPAYERS CLAIMED VALUE PER KRS 136.180 or 132.825. THE CASE IS UNDER PROTEST. PENDING REVIEW AND RESOLUTION, THE VALUATION MAY CHANGE AT WHICH TIME AN AMENDED CERTIFICATION WILL BE ISSUED, IF NECESSARY.

Example of Centrally Assessed Certification – Eligible for Discount

COMMONWEALTH OF KENTUCKY  
DEPARTMENT OF REVENUE  
OFFICE OF PROPERTY VALUATION  
PUBLIC SERVICE BRANCH  
STATION 32 4TH FL, 501 HIGH STREET  
FRANKFORT, KY 40601-2103  
Phone (502) 564-8175 Fax (502) 564-8192

CERTIFICATION OF PROPERTY ASSESSMENT  
TAX YEAR 2022

GNC:  
TYPE CO: TEL  
TAX TYPE: 104  
TAX ID:  
PRINT DATE: 12/15/2022

The Department of Revenue certifies this assessment to the County Clerk in accordance with KRS132.825(9). This assessment is subject to all tax levies as explained below.

In accordance with KRS 134.015, companies paying local property taxes for telecommunication service providers are entitled to a 2% discount if the bill is paid within 30 days. If paid after 30 days but within 60 days, the face amount of the bill is due. If paid after 60 days but within 90 days, a 5% penalty should be charged. After 90 days, the bill should accrue a 10% penalty and applicable interest.

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Original Certification Date: 12/15/2022

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TAXING JURISDICTION	REAL ESTATE	TANGIBLE PERSONAL	TOTAL ASSESSMENT
FAYETTE COUNTY			
GENERAL	0.00	14,855,972.00	14,855,972.00
SCHOOL			
FAYETTE COUNTY GENERAL	0.00	14,855,972.00	14,855,972.00

# Interest & Tax Rate Table 1989 to Present

The State Property Tax Rate Table can be found on the Clerk Network



- [Homestead Exemption](#)
- [2023 State Property Tax Rate Tables](#)
- [Tax Rate Books](#)

<b>INTEREST &amp; TAX RATE TABLE – 1989 THROUGH 2023</b>						
<b>TAX YEAR</b>	<b>INTEREST RATE</b>	<b>REAL ESTATE RATE</b>	<b>TANGIBLE RATE</b>	<b>STATE 4-R RATE</b>	<b>WTD AVERAGE STATE RATE</b>	<b>LOCAL 4-R MULTIPLIER</b>
2023	8%	11.40	45.00	22.44	69.96	55.00%
2022	5%	11.50	45.00	22.51	68.94	54.00%
2021	5%	11.90	45.00	21.98	67.02	52.00 %
2020	7%	12.20	45.00	21.69	64.33	50.00%
2019	7%	12.20	45.00	21.68	63.51	50.00%
2018	6%	12.20	45.00	22.11	63.95	50.00%
2017	5%	12.20	45.00	22.26	64.10	50.00%
2016	6%	12.20	45.00	22.37	65.71	52.00%
2015	6%	12.20	45.00	22.38	64.32	51.00%
2014	6%	12.20	45.00	22.67	64.37	51.00%
2013	6%	12.20	45.00	22.66	64.98	51.00%
2012	6%	12.20	45.00	22.82	66.01	51.00%
2011	5%	12.20	45.00	23.19	66.27	51.00%
2010	5%	12.20	45.00	23.08	65.35	51.00%
2009	7%	12.20	45.00	22.51	64.26	50.00%
2008	8%	12.20	45.00	22.74	65.26	51.00%
2007	8.00%	12.40	45.00	22.30	66.45	53.00%
2006	7.00%	12.80	45.00	22.70	65.05	50.00%
2005	5.00%	13.10	45.00	24.62	71.12	56.00%
2004	4.00%	13.10	45.00	24.03	70.03	56.00%
2003	5.00%	13.30	45.00	23.64	68.35	55.00%
2002	6.00%	13.50	45.00	23.49	66.98	53.00%
2001	10.00%	13.60	45.00	23.14	67.14	52.00%
2000	8.00%	14.10	45.00	23.21	67.58	53.00%
1999	8.00%	14.80	45.00	22.10	65.74	52.00%
1998	9.00%	15.30	45.00	22.28	65.38	52.00%
1997	8.00%	15.70	45.00	22.76	63.46	52.00%
1996	9.00%	16.30	45.00	24.22	68.65	57.00%
1995	8.00%	16.70	45.00	24.09	71.13	56.00%
1994	7.00%	17.20	45.00	24.65	72.18	57.00%
1993	7.00%	18.00	45.00	24.50	67.50	57.00%
1992	8.00%	18.40	45.00	24.20		54.00%
1991	10.00%	18.70	45.00	23.70		57.00%
1990	11.00%	18.90	45.00	23.30		
1989	10.00%	20.30	45.00	21.60		