# 2006 PERSONAL PROPERTY TAX FORMS AND INSTRUCTIONS FOR COMMUNICATIONS SERVICE PROVIDERS AND MULTI-CHANNEL VIDEO PROGRAMMING SERVICE PROVIDERS

This packet contains forms and instructions for filing your 2006 personal property tax forms for communications service providers and multi-channel video programming service providers.

Please:

- File with the Department of Revenue by May 15, 2006. If May 15 falls on a weekend, the return is due the first business day following May 15. All returns postmarked *after* May 15, 2006, will be assessed for the tax plus applicable penalties and interest by the Department of Revenue.
- There is no filing extension provision for personal property tax returns.
- Enter your Social Security or Federal Employer Identification Number on all returns, schedules, attachments and correspondence.
- Staple all pages of each return together.
- Sign all returns and list appropriate telephone numbers.
- **DO NOT FILE** property tax returns with the income tax return.
- DO NOT SEND PAYMENT WITH THE RETURN.

Should you have any questions regarding this property tax return, please do not hesitate to contact the Division of State Valuation at (502) 564-8175. Go to *www.revenue.ky.gov* to download forms.



### INSTRUCTIONS PERSONAL PROPERTY TAX RETURN (REVENUE FORMS 61A500) Definitions and General Instructions

This tax return includes instructions to assist taxpayers in preparing Revenue Form 61A500. These instructions do not supersede the Kentucky Constitution or applicable Kentucky Revised Statutes.

**Taxpayer**—All individuals and business entities who are communications service providers or multi-channel video programming service providers and who own, lease or have a beneficial interest in taxable tangible property located within Kentucky on January 1 **must** file the personal property tax form for communications service providers and multi-channel video programming service providers (Revenue Form 61A500).

This return and instructions do not apply to **real property**, **registered motor vehicles**, **apportioned vehicles**, **nonresident commercial watercraft companies**, **distilled spirits held in bonded warehouses and public service companies taxed under the provisions of KRS 136.120**. Report apportioned vehicles on the Apportioned Vehicle Property Tax Return, Revenue Form 61A203. Public service corporations must file the Public Service Company Tax Return, Revenue Form 61A200. Nonresident commercial watercraft companies must file the Watercraft Property Tax Return, Revenue Form 61A207. Report distilled spirits in bonded warehouses on the Annual Report of Distilled Spirits in Bonded Warehouses, Revenue Form 61A508.

Intangible property is any property other than real and tangible personal property that represents evidence of value or the right to value under law or custom.

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

**Situs of Tangible Property**—The taxable situs of tangible personal property in Kentucky is in the jurisdiction where the property is physically located on January 1. See the enclosed listing of taxing jurisdiction in Kentucky.

Filing Requirements—To properly report, note the following:

- Kentucky does not allow consolidated and joint returns.
- File a single 61A500 tangible property tax return for all property which is located within Kentucky.
- The return and **all supporting schedules** must be included when filing the tax return, if not included the return will not be accepted as timely filed.
- File the return between January 1 and May 15.
- Complete all schedules when filing this return, failure to properly complete this form and schedules will result in the return being considered late and subject to penalties.
- If May 15 falls on a weekend, the return is due the first business day following May 15.
- Do not enclose this return with the income tax return.
- File the return with the Division of State Valuation.
- There is no filing extension for this return.

**Payment of Taxes**—Do not send payments with your return. The local taxing authorities in each county mail the local tax bills and the state bill is billed directly by the Department of Revenue.

Lessors and Lessees of Tangible Personal Property-Leased property must be listed by the owner on Revenue Form 61A500, regardless of the lease agreement's terms regarding tax liability. Classify leased assets based upon their economic life. If the lessee is obligated to purchase the property (i.e., capital lease), he is deemed the owner. If the lease terms do not obligate the lessee to purchase the property (i.e., operating lease), the lessor is deemed to be the owner. The tax return must contain the name of the lessee and location of property. The lessee must file Revenue Form 62A500-L. Tangible property leased to local governmental jurisdictions is exempt from state and local tax under the Governmental Leasing Act. Tangible property leased to any other tax-exempt entity must be reported by the lessor. Tangible property leased from tax-exempt entities by nonexempt lessees must be reported by the lessee. Tangible property leased by a public service company as defined in KRS 136.120 must be reported by the public service company as if they are the owner of the leased property.

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

**Telephonic Equipment**—Telephonic equipment directly used or associated with electronic equipment which broadcasts electronic signals to an antenna should be reported on Form 61A500, Schedule B. All other equipment including radio, television and telephonic towers should be listed on Schedule A.

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

**Foreign Trade Zones**—Tangible property located within an **activated** foreign trade zone, as designated under Title 19 U.S.C. Sec. 81, is subject to a state rate only but must be included in the appropriate schedule or line of the return. Complete Schedule J for property located in an activated foreign trade zone. Attach a copy of the foreign trade zone certificate.

**Enterprise Zones**—Special tax advantages exist for businesses and individuals located within an enterprise zone. Counties, cities or urban county governments may, by act of the governing body of appropriate jurisdiction, levy a reduced rate on qualified property. State property taxes are not affected by this designation. If you have property within an enterprise zone, please check the appropriate box on Form 62A500, page 1. Attach a copy of your Enterprise Zone Qualified Business Certificate, which may be obtained from the local government jurisdiction. Complete 61A500(J) for property located in an Enterprise Zone.

**Rebuilds or Capitalized Repairs**—Cost figures for rebuilt equipment must be segregated according to "original" and "rebuild" costs and listed under two economic life classes on the tangible personal property tax return. The original cost of all assets is included in the year of acquisition in the appropriate class life. Any rebuild(s) capitalized for book or tax purposes are to be entered in the appropriate class life for the expected life of the rebuild.

### **Exceptions to the Fair Cash Value Computation**

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

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

Temporary idleness is not sufficient cause for separate valuation. This includes idleness attributed to seasonal operation or from repair or overhaul of equipment.

### Listing and Valuing Tangible Personal Property

List depreciable property on Form 61A500, Schedule A or B, based on its economic life. To assist taxpayers in determining proper economic life classification a partial listing of North American Industry Classification system (NAICS) codes is included. Property descriptions frequently used in these specific industries are listed under each code. Most businesses have property falling into more than one economic life classification.

### Use the chart as a general guide.

An asset listing of each item of property must be available to the Department of Revenue upon request. The asset listing must include original cost, make, model, serial number and/or other identification numbers, and physical location (street address, jurisdiction, county, listed on Schedule A or B, and line number on Form 61A500).

### Fair Cash Value Computation

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

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

### **Alternative Reporting Requirement**

If a taxpayer believes the composite factors in the return have overvalued or undervalued the property, the taxpayer may petition the Department of Revenue to accept an alternative reporting method. Check the box on Form 61A500, page 1, if an alternative method of valuation is submitted. The taxpayer must file the completed return and schedules based on the Department of Revenue's methodology as well the affidavit of the alternative valuation with the Division of State Valuation. The affidavit must include a proposed alternate valuation method, justification of the method chosen, any evidence that supports the proposed method, and all the forms and schedules of the 61A500 with the "reported value" being changed to the term "taxpayers valuation." Accepting the alternative valuation method as filed in order to expedite the processing of the return, does not affect the department's right to eventually audit the return and the method used.

### GENERAL INFORMATION Revenue Form 61A500

For valuation information or assistance in filing this return, contact the Division of State Valuation at (502) 564-8175. Go to *www.revenue.ky.gov* to download forms.

General Information—Provide the following information:

- Social Security number or Federal Employer Identification Number;
- NAICS code that most closely identifies your business activity;
- type of business activity;
- alternative valuation (check appropriate box);
- name and address of business;
- property is located in enterprise zone (check appropriate box);
- organization type (check appropriate box);
- taxpayer signature and telephone number and the preparer's (other than taxpayer) name at the bottom of Form 61A500, Schedule C.

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

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

Schedule A property includes, but is not limited to:

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

Schedule B property includes:

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

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

The age of property, whether purchased new or used, is determined as follows: property purchased in the year prior to the assessment date is age 1; purchases made 2 years prior are age 2; etc. Assets listed into Classes I, II and III, whose ages exceed the maximum age for each class (13 years), should be aggregated on "Age 13+" of the original cost column. Assets listed into Classes IV and V whose ages exceed the maximum age for each class (27 years) should be aggregated on "Age 27+" of the original cost column. As long as an asset is in use, it is valued using the appropriate factor as determined by its class and age. For Class VI assets whose age is greater than 27 years contact the Division of State Valuation for the appropriate factor. Multiply the original cost by the conversion factor to arrive at the reported value. Add original costs for each class to determine the total original cost by class. Add reported values for each class to determine the total reported value by class. The column totals for original cost and reported value for each class of property are listed in the space provided for Schedule A and B property on Form 61A500, page 1. The grand total of original cost and reported value for all classes of property are summarized on lines 17 and 27.

### **Line-by-Line Instructions**

The following describes the various property categories. Report these values on Form 61A500, page 1.

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

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

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

**60** Other Tangible Personal Property—List the totals from Schedule C on Form 61A500, line 60.

Schedule C property includes:

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

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

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

Supply items are valued at original cost in the amount on hand at year-end. Returnable containers, such as barrels, bottles, carboys, coops, cylinders, drums, reels, etc., are valued separately at original cost.

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

**81** Construction Work in Progress (Telephonic Equipment)— Machinery and equipment that eventually is used in a manner to qualify as telephonic equipment per KRS 132.020(1) is classified as telephonic equipment during the construction period. Report such property at original cost.

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

# Schedule H: Report of Total Personal Tangible Property in Kentucky

This form is a summary of the personal tangible property the company has in Kentucky as of January 1. Indicate the original cost, book depreciation, net book value, and reported value for the listed categories of tangible personal property.

# Schedule I: Summary of Gross Tangible Personal Property by Taxing Jurisdiction

This form must contain a summary by the amount of the gross book value of the tangible personal property located in this state for each county, city, and special taxing jurisdiction.

- (1) Taxpayers must file Revenue Form 61A500(I) which must contain gross book value of the tangible personal property in each county and for every taxing jurisdiction within that county. A list of possible taxing jurisdictions is available from the Department of Revenue's Web site at *www.revenue.ky.gov* and from the Office of Property Valuation, Division of State Valuation.
- (2) Example: a company has a total of \$200 in gross book value on Schedule A, line 17. That property is located in two counties: \$125 in Jefferson county, the whole \$125 is in the Jefferson Common School, and in the Urban Service District. The remaining \$75 is in Franklin County with \$25 in the Franklin Common School and the remaining \$50 in the Frankfort Independent School and in the City of Frankfort. You should fill in the Schedule K like this:

Name of Taxing District	Original Cost Schedule A (Line 17)		
Franklin 37	\$75	(=a+b)=c	
Frankfort Independent School	\$50	а	
Franklin Common School	\$25	b	
Frankfort	\$50		
Jefferson 56	\$125	(=d+e)=f	
Anchorage Independent School	\$0	d	
Jefferson Common School	\$125	e	
Urban Service District	\$125		
Total county	\$200	(=c+f)	
Total of all school districts	\$200	(=a+b+d+e)	

### Schedule J: Summary of Reported Tangible Personal Property by Taxing Jurisdiction

This form must contain a summary by the reported value of the tangible personal property located in this state for each county, city, and special taxing jurisdiction.

(3) Taxpayers must file Revenue Form 61A500(J) which must contain reported value of the tangible personal property in each county and for every taxing jurisdiction within that county. A list of possible taxing jurisdictions is available from the Department of Revenue's Web site at *www.revenue.ky.gov* and from the Office of Property Valuation, Division of State Valuation. (4) Example: a company has a total of \$200 in reported value on Schedule A, line 17. That property is located in two counties: \$125 in Jefferson County, the whole \$125 is in the Jefferson Common School, and in the Urban Service District. The remaining \$75 is in Franklin County with \$25 in the Franklin Common School and the remaining \$50 in the Frankfort Independent School and in the City of Frankfort. You should fill in the Schedule J like this:

. . . .

Name of Taxing District	Reported Value Schedule A (Line 17)		
Franklin 37	\$75	(=a+b)=c	
Frankfort Independent School	\$50	а	
Franklin Common School	\$25	b	
Frankfort	\$50		
Jefferson 56	\$125	(=d+e)=f	
Anchorage Independent School	\$0	d	
Jefferson Common School	\$125	e	
Urban Service District	\$125		
Total county	\$200	(=c+f)	
Total of all school districts	\$200	(=a+b+d+e)	

# Schedule K: Tangible Personal Property Listing by Taxing Jurisdiction

This form must contain an inventory of the amount and kind of tangible personal property owned and located in this state for each county, city, and special taxing jurisdiction.

- Taxpayer must file a Revenue Form 61A500(K) for each taxing jurisdiction within each county and one for the total county. A list of possible taxing jurisdictions is listed on Schedule J and from the Office of Property Valuation, Division of State Valuation.
- (2) In Column (A), "Description of Property," report all tangible personal property owned. This listing must be specific and detailed and included the year of purchase. Property should be reported using the classified rate structure from KRS 132.020

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

- (3) In Column (B), "Taxpayers Original Cost," report the total cost of the item described. This is to include any cost to improve this item subsequent to purchase.
- (4) In Column (C), "Taxpayers Net Book Value," report the net book value (gross less accumulated depreciation) of each property.
- (5) In Column (D), "Reported Value," this should be the factored cost for the property as derived from the Schedule A and B.

### Revenue Form 62A500-A

*Noncommercial Aircraft*—List the serial number, federal registration number, make, year, model, size, power and value of all aircraft owned on January 1. Attach a separate sheet if

necessary. Include additional information regarding avionics equipment, engine hours, condition and other documentation that may influence the aircraft value in the space provided. Do not list aircraft assessed as public service company property. List aircraft used in the business of transporting persons or property for compensation or hire and not assessed as a public utility on Revenue Form 61A500, Schedule C.

### Revenue Form 62A500-C

If on January 1 you have in your possession any consigned inventory that is held and not owned by you, you are required to complete this form and report the kind, nature, owner and value of all such inventory. If you are assuming the responsibility for the property taxes on the consigned inventory, you must report the value of such inventory on the tangible personal property tax return appropriate for your business activity. Consigned inventory must be valued using full absorption first-in-first-out (FIFO) costing. LIFO deductions are not allowable. A separate return is required for each location at which consigned goods are located. File the return as an attachment to Revenue Form 61A500

### **Revenue Form 62A500-L**

All persons and business entities who lease tangible personal property from others (e.g., lessees) are required to file the Lessee Tangible Personal Property Tax Return, Revenue Form 62A500-L. A separate return for each property location is required. File the return as an attachment to Revenue Form 61A500.

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

### Revenue Form 62A500-W

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

### **Property Classification Guidelines**

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

### Communications Service Providers and Multi-Channel Video Programming Service Providers

NAICS	<b>Business Description</b>
5152	Cable and Other Subscription Programming
51521	Cable and Other Subscription Programming
515210	Cable and Other Subscription Programming
517	Telecommunications
5171	Wired Telecommunications Carriers
51711	Wired Telecommunications Carriers
517110	Wired Telecommunications Carriers
5172	Wireless Telecommunications Carriers (except
	Satellite)
51721	Wireless Telecommunications Carriers (except
	Satellite)
517211	Paging
517212	Cellular and Other Wireless Telecommunications
5173	Telecommunications Resellers
51731	Telecommunications Resellers
517310	Telecommunications Resellers
5174	Satellite Telecommunications
51741	Satellite Telecommunications
517410	Satellite Telecommunications
5175	Cable and Other Program Distribution
51751	Cable and Other Program Distribution
517510	Cable and Other Program Distribution (DBS)
5179	Other Telecommunications
51791	Other Telecommunications
517910	Other Telecommunications

Types of property encountered by the Department and a guide on how the Department classifies this equipment

### **Telephonic Equipment: Schedule B**

Multiplex equipment	Class II
Modulator	Class II
Phase Equalizer	Class II
Transmitter Diplexer	Class II
Antenna used in broadcasting a signal	Class III
Digital Cross Connect Equipment	Class III
Microwave Systems	Class III
Radio	Class III
Transmitter	Class III

# Equipment not qualifying as Commercial Radio, Television and Telephonic Equipment: Schedule A

Sideband Analyzer	Class II
Spectrum Analyzer	Class II
Spectrum Monitor	Class II
Amplifier	Class III
Audio Mixer	Class III
Audio Process Amplifier	Class III

Backhoe, unlicensed trailer and wagon	Class III
Cameras	Class III
Character Generators & All Generators	Class III
Communications Electronics	Class III
Communications Software	Class III
Customer Premise Equipment	Class III
Customer Termination Equipment	Class III
Decoders	Class III
Demodulator	Class III
Earth Satellite	Class III
Emergency Power Equipment	Class III
Fault Alarm Equipment	Class III
Fiber Optical Electronics	Class III
Office Furniture and equipment, fork lifts	Class III
Oscilloscope	Class III
Switch Electronics	Class III

Class III
Class III
Class III
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Class V
Class VI
Class VI
Class VI
Class VI
Class VI
Class VI
Class VI

### 61A500 (10-05)

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

## 2006 TANGIBLE PERSONAL PROPERTY TAX RETURN For Communication Service Providers and

File this return with the Office of Property Valuation.

Communication Service Providers and Multichannel Video Program Service providers

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

Property Assessed January 1, 2006



Due Date: Monday May 15, 2006

Social Security No. or Federal ID No.	Name of Business	Organization	Туре		
2nd SSN if joint return	- Name of Taxpayer(s) Telephone Number			□ Individual	1
NAICS	Number and Street or Rural Route			<ul> <li>Joint (Co-Owners)</li> <li>Partnership/LLP</li> </ul>	) 2 3
CODE     Type of Business	City or Town State			Domestic Corp./	4
Check if applicable Yes	Name Contact	Telephone Number		□ Foreign Corp./	_
Tangible personal property in other KY counties not reported on this return?	Enterprise Zone  Yes  No If yes, attach certificate.	E-mail		LLC	5 6
of valuation?				□ Fiduciary—Other	7

FROM SCHEDULE A						FROM SC	HEDULE B		
	Class	Original Cost	Reported Value	For Official Use Only		Class	Original Cost	Reported Value	For Official Use Only
11	Ι				21	Ι			
12	II				22	II			
13	III				23	III			
14	IV				24	IV			
15	V				25	V			
16	VI				26	VI			
17	Total				27	Total			
		See pages 3 through 5 for instructions.				Taxpayer's Valuation	For Official Use Only		
31	Merch	ants Inventory							
35	Goods	Stored in Warehou	use/Distribution Cen	ter (see instructions)	)				
36	Inventory—In Transit (see instructions)								
60	Other Tangible Property (from Schedule C) (page 2)								
70	0 Activated Foreign Trade Zone								
81	1 Construction Work in Progress (telephone equipment)								
82	Constr	uction Work in Pro	ogress (other tangible	e property)					

## **SCHEDULE C**

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

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

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

Signature of Taxpayer

Name of Preparer Other Than Taxpayer



## SCHEDULE A

### 2006 Tangible Personal Property Subject to Full State and Local Rates

	Under 6.	CLASS I Under 6.5 Year Economic Life			CLASS Year Eco	II nomic Life	CLASS III 9-10.9 Year Economic Life		
Age	Original Cost	Factor	Reported Value	Original Cost	Factor	Reported Value	Original Cost	Factor	Reported Value
1		.878			.936			.956	
2		.643			.795			.849	
3		.468			.672			.751	
4		.333			.556			.649	
5		.235			.455			.556	
6		.200			.371			.474	
7		.200			.308			.412	
8		.200			.251			.351	
9		.200			.200			.301	
10		.200			.200			.260	
11		.200			.200			.225	
12		.200			.200			.200	
13		.200			.200			.200	
13+		.200			.200			.200	
Total									

	CLASS IV 11–13.4 Year Economic Life			13.5–17.	CLASS V 4 Year Eco	V onomic Life	CLASS VI Over 17.5 Year Economic Life			
Age	Original Cost	Factor	Reported Value	Original Cost	Factor	Reported Value	Original Cost	Factor	Reported Value	
1		.968			.994			.994		
2		.886			.962			.962		
3		.806			.925			.925		
4		.718			.871			.871		
5		.633			.812			.812		
6		.555			.720			.753		
7		.497			.652			.712		
8		.436			.579			.661		
9		.385			.517			.616		
10		.342			.464			.579		
11		.304			.417			.544		
12		.276			.383			.521		
13		.248			.348			.496		
14		.221			.314			.467		
15		.200			.281			.438		
16		.200			.254			.413		
17		.200			.231			.392		
18		.200			.215			.382		
19		.200			.200			.369		
20		.200			.200			.346		
21		.200			.200			.323		
22		.200			.200			.303		
23		.200			.200			.288		
24		.200			.200			.271		
25		.200			.200			.263		
26		.200			.200			.268		
27		.200			.200			.273		
28		.200			.200			.276		

## SCHEDULE B 2006 Tangible Personal Property Subject to State Rate

	Under 6.	CLASS 5 Year Ec	I conomic Life	6.5-8.9	CLASS Year Eco	II nomic Life	CLASS III 9-10.9 Year Economic Life			
Age	Original Cost	Factor	Reported Value	Original Cost	Factor	Reported Value	Original Cost	Factor	Reported Value	
1		.878			.936			.956		
2		.643			.795			.849		
3		.468			.672			.751		
4		.333			.556			.649		
5		.235			.455			.556		
6		.200			.371			.474		
7		.200			.308			.412		
8		.200			.251			.351		
9		.200			.200			.301		
10		.200			.200			.260		
11		.200			.200			.225		
12		.200			.200			.200		
13		.200			.200			.200		
13+		.200			.200			.200		
Total										

	11–13.4	CLASS I Year Ecor	V nomic Life	13.5–17.	CLASS 4 Year Ec	V onomic Life	Over 17.	CLASS 5 Year Ec	VI onomic Life
Age	Original Cost	Factor	Reported Value	Original Cost	Factor	Reported Value	Original Cost	Factor	Reported Value
1		.968			.994			.994	
2		.886			.962			.962	
3		.806			.925			.925	
4		.718			.871			.871	
5		.633			.812			.812	
6		.555			.720			.753	
7		.497			.652			.712	
8		.436			.579			.661	
9		.385			.517			.616	
10		.342			.464			.579	
11		.304			.417			.544	
12		.276			.383			.521	
13		.248			.348			.496	
14		.221			.314			.467	
15		.200			.281			.438	
16		.200			.254			.413	
17		.200			.231			.392	
18		.200			.215			.382	
19		.200			.200			.369	
20		.200			.200			.346	
21		.200			.200			.323	
22		.200			.200			.303	
23		.200			.200			.288	
24		.200			.200			.271	
25		.200			.200			.263	
26		.200			.200			.268	
27		.200			.200			.273	
28		.200			.200			.276	
Total									

## **Report of Total Personal Tangible Property in Kentucky**

As of December 31, 2005

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

PERSONAL PROPERTY	Kentucky Original Cost	Kentucky Depreciation	Kentucky Net Book Value	Kentucky Reported Value
General Plant	_			
Distribution Plant-wire				
Furniture and Fixtures				
Computers and Software				
Materials and Supplies				
CWIP-Personal				
Bussiness Inventory Held for Resale				
Towers				
Miscellaneous Personal Property				
Capital Leased Property Personal				
Personal Property Held in Foreign Trade Zone				
CWIP-Radio, Television, and Telephonic Equipment				
Radio, Television, and Telephonic Equipment				
Total Personal Property in Kentucky				

Motor Vehicles Owned-not included with this return			
Commercial Watercraft-not included with this return			
Noncommercial Aircraft-not included with this return			
Consigned Inventory-not included with this return			
Documented Boats-not included with this return			

## Summary of Gross Personal Tangible Property Listing by Taxing District

As of December 31, 2005

Name of Taxing Jurisdiction	Column 1 Original Cost Schedule A (Line 17)	Column 2 Original Cost Schedule B (Line 27)	Column 3 Original Cost Merchants Inventory (Line 31)	Column 4 Original Cost Goods Stored in Warehouse (Line 35)	Column 5 Original Cost Inventory– In Transit (Line 36)	Column 6 Original Cost Other Tangible Property (Line 60)	Column 7 Original Cost Construction Work in Process (telephonic) (Line 81)	Column 8 Original Cost Construction Work in Process (other) (Line 82)	Column 17 Total Subject to State and Local Taxes =Column1+3+4+6+8
ADAIR 1									
Adair Common School									
Columbia									
ALLEN 2									
Allen Common School									
Scottsville									
ANDERSON 3									
Anderson Common School									
Lawrenceburg									
Anderson County Fire District (outside city)									
BALLARD 4									
Ballard Common School									
Barlow									
Kevil									
Lacenter									
Wickliffe									
BARREN 5									
Barren Common School									
Caverna Independent School									
Glasgow Independent School									
Cave City									
Glasgow									
Hiseville									
Park City									
BATH 6									
Bath Common School									
Owingsville									
Salt Lick									
Sharpsburg									
Bath County Fire District (county less Owingsville)									
BELL 7									
Bell Common School									
Middlesboro Independent School									
Pineville Independent School									
Middlesboro									

## Summary of Gross Personal Tangible Property Listing by Taxing District

As of December 31, 2005

Name of Taxing Jurisdiction	Column 1 Original Cost Schedule A (Line 17)	Column 2 Original Cost Schedule B (Line 27)	Column 3 Original Cost Merchants Inventory (Line 31)	Column 4 Original Cost Goods Stored in Warehouse (Line 35)	Column 5 Original Cost Inventory– In Transit (Line 36)	Column 6 Original Cost Other Tangible Property (Line 60)	Column 7 Original Cost Construction Work in Process (telephonic) (Line 81)	Column 8 Original Cost Construction Work in Process (other) (Line 82)	Column 17 Total Subject to State and Local Taxes =Column1+3+4+6+8
BELL 7 (continued)									
Pineville									
BOONE 8									
Boone Common School									
Walton-Verona Independent School									
Florence									
Union									
Walton									
Fire District 1 Walton									
Fire District 2 Bellevue									
Fire District 3 Hebron									
Fire District 4 Union									
Fire District 5 Burlington									
Fire District 6 Pt. Pleasant									
Fire District 7 Petersburg									
Fire District 8 Verona									
Fire District 9 Florence									
Union Ambulance District									
BOURBON 9									
Bourbon Common School									
Paris Independent School									
Millersburg									
North Middletown									
Paris									
BOYD 10									
Ashland Independent School									
Boyd Common School									
Fairview Independent School									
Russell Independent School									
Ashland									
Catlettsburg									
Big Sandy Fire District									
Cannonsburg Fire District									
East Fork Fire District									
England Hill Fire District									

## Summary of Gross Personal Tangible Property Listing by Taxing District

As of December 31, 2005

Name of Taxing Jurisdiction	Column 1 Original Cost Schedule A (Line 17)	Column 2 Original Cost Schedule B (Line 27)	Column 3 Original Cost Merchants Inventory (Line 31)	Column 4 Original Cost Goods Stored in Warehouse (Line 35)	Column 5 Original Cost Inventory– In Transit (Line 36)	Column 6 Original Cost Other Tangible Property (Line 60)	Column 7 Original Cost Construction Work in Process (telephonic) (Line 81)	Column 8 Original Cost Construction Work in Process (other) (Line 82)	Column 17 Total Subject to State and Local Taxes =Column1+3+4+6+8
BOYD 10 (continued)									
Fairview-Westwood Fire District									
Summit-Ironville Fire District									
BOYLE 11									
Boyle Common School									
Danville Independent School									
Danville									
Junction City									
Perryville									
Boyle County Fire District (county wide less cities)									
BRACKEN 12									
Augusta Independent School									
Bracken Common School									
Augusta									
Brooksville									
BREATHITT 13									
Breathitt Common School									
Jackson Independent School									
Jackson									
BRECKINRIDGE 14									
Breckinridge Common School									
Cloverport Independent School									
Cloverport									
Hardinsburg									
Irvington									
BULLITT 15									
Bullitt Common School									
Hillview									
Hunter Hollow									
Lebanon Junction									
Mount Washington									
Pioneer Village									
Shepherdsville									
Mount Washington Fire District									
Nichols Fire District									

## Summary of Gross Personal Tangible Property Listing by Taxing District

As of December 31, 2005

Name of Taxing Jurisdiction	Column 1 Original Cost Schedule A (Line 17)	Column 2 Original Cost Schedule B (Line 27)	Column 3 Original Cost Merchants Inventory (Line 31)	Column 4 Original Cost Goods Stored in Warehouse (Line 35)	Column 5 Original Cost Inventory– In Transit (Line 36)	Column 6 Original Cost Other Tangible Property (Line 60)	Column 7 Original Cost Construction Work in Process (telephonic) (Line 81)	Column 8 Original Cost Construction Work in Process (other) (Line 82)	Column 17 Total Subject to State and Local Taxes =Column1+3+4+6+8
BULLITT 15 (continued)									
Southeast Fire District									
Zoneton Fire District									
BUTLER 16									
Butler Common School									
Morgantown									
Rochester									
Woodbury									
CALDWELL 17									
Caldwell Common School									
Fredonia									
Princeton									
CALLOWAY 18									
Calloway Common School									
Murray Independent School									
Hazel									
Murray									
Calloway County Fire Protection (county wide less cities)									
CAMPBELL 19									
Bellevue Independent School									
Campbell Common School									
Dayton Independent School									
Fort Thomas Independent School									
Newport Independent School									
Silver Grove Independent School									
Southgate Independent School									
Bellevue									
Cold Spring									
Crestview									
Dayton									
Fort Thomas									
Highland Heights									
Melbourne									
Mentor									
Newport									

## Summary of Gross Personal Tangible Property Listing by Taxing District

As of December 31, 2005

Name of Taxing Jurisdiction	Column 1 Original Cost Schedule A (Line 17)	Column 2 Original Cost Schedule B (Line 27)	Column 3 Original Cost Merchants Inventory (Line 31)	Column 4 Original Cost Goods Stored in Warehouse (Line 35)	Column 5 Original Cost Inventory– In Transit (Line 36)	Column 6 Original Cost Other Tangible Property (Line 60)	Column 7 Original Cost Construction Work in Process (telephonic) (Line 81)	Column 8 Original Cost Construction Work in Process (other) (Line 82)	Column 17 Total Subject to State and Local Taxes =Column1+3+4+6+8
CAMPBELL 19 (continued)									
Silver Grove									
Southgate									
Wilder									
Woodlawn									
Fire District 1									
Fire District 2									
Fire District 4									
Fire District 5									
Fire District 6									
Courthouse District									
CARLISLE 20									
Carlisle Common School									
Arlington									
Bardwell									
CARROLL 21									
Carroll Common School									
Carrollton									
Ghent									
Prestonville									
Sanders									
Worthville									
Ghent Fire District									
CARTER 22									
Carter Common School									
Grayson									
Olive Hill									
CASEY 23									
Casey Common School									
Liberty									
CHRISTIAN 24									
Christian Common School									
Crofton									
Hopkinsville									
Lafayette									

## Summary of Gross Personal Tangible Property Listing by Taxing District

As of December 31, 2005

Name of Taxing Jurisdiction	Column 1 Original Cost Schedule A (Line 17)	Column 2 Original Cost Schedule B (Line 27)	Column 3 Original Cost Merchants Inventory (Line 31)	Column 4 Original Cost Goods Stored in Warehouse (Line 35)	Column 5 Original Cost Inventory– In Transit (Line 36)	Column 6 Original Cost Other Tangible Property (Line 60)	Column 7 Original Cost Construction Work in Process (telephonic) (Line 81)	Column 8 Original Cost Construction Work in Process (other) (Line 82)	Column 17 Total Subject to State and Local Taxes =Column1+3+4+6+8
CHRISTIAN 24 (continued)									
Oak Grove									
Pembroke									
CLARK 25									
Clark Common School									
Winchester									
CLAY 26									
Clay Common School									
Manchester									
CLINTON 27									
Clinton Common School									
Albany									
CRITTENDEN 28									
Crittenden Common School									
Marion									
CUMBERLAND 29									
Cumberland Common School									
Burkesville									
DAVIESS 30									
Daviess Common School									
Owensboro Independent School									
Owensboro									
Whitesville									
EDMONSON 31									
Edmonson Common School									
Brownsville									
ELLIOTT 32									
Elliott Common School									
Sandy Hook									
ESTILL 33									
Estill Common School									
Irvine									
Ravenna									
FAYETTE 34									
Fayette Common School									

## Summary of Gross Personal Tangible Property Listing by Taxing District As of December 31, 2005

Name of Taxing Jurisdiction	Column 1 Original Cost Schedule A (Line 17)	Column 2 Original Cost Schedule B (Line 27)	Column 3 Original Cost Merchants Inventory (Line 31)	Column 4 Original Cost Goods Stored in Warehouse (Line 35)	Column 5 Original Cost Inventory– In Transit (Line 36)	Column 6 Original Cost Other Tangible Property (Line 60)	Column 7 Original Cost Construction Work in Process (telephonic) (Line 81)	Column 8 Original Cost Construction Work in Process (other) (Line 82)	Column 17 Total Subject to State and Local Taxes =Column1+3+4+6+8
FLEMING 35									
Fleming Common School									
Flemingsburg									
FLOYD 36									
Floyd Common School									
Allen									
Martin									
Prestonsburg									
Wayland									
Wheelwright									
Allen Fire District									
Auxier Fire District									
Betsy Lane Fire District									
Cow Creek Fire District									
David Fire District									
Garrett Fire District									
Left Beaver Fire District									
Martin Fire District									
Maytown Fire District									
Middle Creek Fire District									
Mudcreek Fire District									
North Floyd Fire District									
Toler Creek Fire District									
Wayland Fire District									
FRANKLIN 37									
Frankfort Independent School									
Franklin Common School									
Frankfort									
FULTON 38									
Fulton Common School									
Fulton Independent School									
Fulton									
Hickman									
Hickman/Fire Apparatus									

# **Summary of Gross Personal Tangible Property** Listing by Taxing District

As of December 31, 2005

Name of Taxing Jurisdiction	Column 1 Original Cost Schedule A (Line 17)	Column 2 Original Cost Schedule B (Line 27)	Column 3 Original Cost Merchants Inventory (Line 31)	Column 4 Original Cost Goods Stored in Warehouse (Line 35)	Column 5 Original Cost Inventory– In Transit (Line 36)	Column 6 Original Cost Other Tangible Property (Line 60)	Column 7 Original Cost Construction Work in Process (telephonic) (Line 81)	Column 8 Original Cost Construction Work in Process (other) (Line 82)	Column 17 Total Subject to State and Local Taxes =Column1+3+4+6+8
GALLATIN 39									
Gallatin Common School									
Glencoe									
Sparta									
Warsaw									
GARRARD 40									
Garrard Common School									
Lancaster									
Buckeye Fire District #3									
Cartersville Fire District #4									
Lancaster Fire District #1									
North Garrard Fire District #2									
Paint Lick Fire District #5									
GRANT 41									
Grant Common School									
Williamstown Independent School									
Corinth									
Crittenden									
Dry Ridge									
Williamstown									
GRAVES 42									
Graves Common School									
Mayfield Independent School									
Mayfield									
Wingo									
Wingo Fire District									
GRAYSON 43									
Grayson Common School									
Caneyville									
Clarkson									
Leitchfield									
GREEN 44									
Green Common School									
Greensburg									
V							1		

## Summary of Gross Personal Tangible Property Listing by Taxing District

As of December 31, 2005

Name of Taxing Jurisdiction	Column 1 Original Cost Schedule A (Line 17)	Column 2 Original Cost Schedule B (Line 27)	Column 3 Original Cost Merchants Inventory (Line 31)	Column 4 Original Cost Goods Stored in Warehouse (Line 35)	Column 5 Original Cost Inventory– In Transit (Line 36)	Column 6 Original Cost Other Tangible Property (Line 60)	Column 7 Original Cost Construction Work in Process (telephonic) (Line 81)	Column 8 Original Cost Construction Work in Process (other) (Line 82)	Column 17 Total Subject to State and Local Taxes =Column1+3+4+6+8
GREENUP 45									
Greenup Common School									
Raceland Independent School									
Russell Independent School									
Greenup									
Raceland									
Russell									
Worthington									
Wurtland									
Firebrick Fire District									
Little Sandy Fire District									
Lloyd Fire District									
Load Fire District									
Maloneton Fire District									
Oldtown Fire District									
South Shore Fire District									
Wurtland Fire District									
Ambulance District									
HANCOCK 46									
Hancock Common School									
Hawesville									
Lewisport									
HARDIN 47									
Elizabethtown Independent School									
Hardin County School									
West Point Independent School									
Elizabethtown									
Radcliff									
Sonora									
Upton									
Vine Grove									
West Point									
HARLAN 48									
Harlan Common School									
Harlan Independent School						1			

## Summary of Gross Personal Tangible Property Listing by Taxing District

As of December 31, 2005

Name of Taxing Jurisdiction	Column 1 Original Cost Schedule A (Line 17)	Column 2 Original Cost Schedule B (Line 27)	Column 3 Original Cost Merchants Inventory (Line 31)	Column 4 Original Cost Goods Stored in Warehouse (Line 35)	Column 5 Original Cost Inventory– In Transit (Line 36)	Column 6 Original Cost Other Tangible Property (Line 60)	Column 7 Original Cost Construction Work in Process (telephonic) (Line 81)	Column 8 Original Cost Construction Work in Process (other) (Line 82)	Column 17 Total Subject to State and Local Taxes =Column1+3+4+6+8
HARLAN 48 (continued)									
Benham									
Cumberland									
Evarts									
Harlan									
Loyall									
Lynch									
HARRISON 49									
Harrison Common School									
Berry									
Cynthiana									
HART 50									
Caverna Independent School									
Hart Common School									
Bonnieville									
Horse Cave									
Munfordville									
HENDERSON 51									
Henderson Common School									
Corydon									
Henderson									
Corydon Sewer									
HENRY 52									
Eminence Independent School									
Henry Common School									
Campbellsburg									
Eminence									
New Castle									
Pleasureville									
Smithfield									
HICKMAN 53	1								
Hickman Common School	1								
Clinton	1								
	1								

# Summary of Gross Personal Tangible Property Listing by Taxing District

As of December 31, 2005

Name of Taxing Jurisdiction	Column 1 Original Cost Schedule A (Line 17)	Column 2 Original Cost Schedule B (Line 27)	Column 3 Original Cost Merchants Inventory (Line 31)	Column 4 Original Cost Goods Stored in Warehouse (Line 35)	Column 5 Original Cost Inventory– In Transit (Line 36)	Column 6 Original Cost Other Tangible Property (Line 60)	Column 7 Original Cost Construction Work in Process (telephonic) (Line 81)	Column 8 Original Cost Construction Work in Process (other) (Line 82)	Column 17 Total Subject to State and Local Taxes =Column1+3+4+6+8
HICKMAN 53 (continued)									
Clinton Fire District									
Columbus Fire District									
HOPKINS 54									
Dawson Springs Independent School									
Hopkins Common School									
Dawson Springs									
Earlington									
Hanson									
Madisonville									
Mortons Gap									
Nebo									
Nortonville									
St. Charles									
White Plains									
Earlington Fire Protection									
JACKSON 55									
Jackson Common School									
McKee									
JEFFERSON 56									
Anchorage Independent School									
Jefferson Common School									
Anchorage									
Bellemeade									
Urban Services District/Louisville									
Poplar Hills									
Saint Matthews									
Shively									
Watterson Park									
Anchorage Fire District									
Buechel Fire District									
Camp Taylor Fire District									
Dixie Suburban Fire District									
Eastwood Fire District									
Edgewood Fire District (merged with Okolona)									

## Summary of Gross Personal Tangible Property Listing by Taxing District

As of December 31, 2005

Name of Taxing Jurisdiction	Column 1 Original Cost Schedule A (Line 17)	Column 2 Original Cost Schedule B (Line 27)	Column 3 Original Cost Merchants Inventory (Line 31)	Column 4 Original Cost Goods Stored in Warehouse (Line 35)	Column 5 Original Cost Inventory– In Transit (Line 36)	Column 6 Original Cost Other Tangible Property (Line 60)	Column 7 Original Cost Construction Work in Process (telephonic) (Line 81)	Column 8 Original Cost Construction Work in Process (other) (Line 82)	Column 17 Total Subject to State and Local Taxes =Column1+3+4+6+8
JEFFERSON 56 (continued)									
Fairdale Fire District									
Fern Creek Fire District									
Harrods Creek Fire District									
Highview Fire District									
Jefferson County 14 Fire District									
Jeffersontown Fire District									
Lake Dreamland Fire District									
Lyndon Fire District									
Middleton Fire District									
Okolona Fire District									
Pleasure Ridge Park Fire District									
St. Matthews Fire District									
Worthington Fire District									
Anchorage Ambulance District									
Lynnview Garbage Fund									
JESSAMINE 57									
Jessamine Common School									
Nicholasville									
Wilmore									
Fire Protection District (county wide less cities)									
N Jessamine Sub Fire District									
JOHNSON 58									
Johnson Common School									
Paintsville Independent School									
Paintsville									
KENTON 59									
Beechwood Independent School									
Kenton Common School									
Covington Independent School									
Erlanger Independent School									
Ludlow Independent School									
Covington									
Crescent Springs									
Elsmere									

## Summary of Gross Personal Tangible Property Listing by Taxing District

As of December 31, 2005

Name of Taxing Jurisdiction	Column 1 Original Cost Schedule A (Line 17)	Column 2 Original Cost Schedule B (Line 27)	Column 3 Original Cost Merchants Inventory (Line 31)	Column 4 Original Cost Goods Stored in Warehouse (Line 35)	Column 5 Original Cost Inventory– In Transit (Line 36)	Column 6 Original Cost Other Tangible Property (Line 60)	Column 7 Original Cost Construction Work in Process (telephonic) (Line 81)	Column 8 Original Cost Construction Work in Process (other) (Line 82)	Column 17 Total Subject to State and Local Taxes =Column1+3+4+6+8
KENTON 59 (continued)									
Erlanger									
Fort Wright									
Independence									
Lakeside Park									
Ludlow									
Ryland Heights									
Taylor Mill									
Walton									
Boone Walton Fire District									
Elsmere Fire District									
Independence Fire District									
Kenton Fire District									
Piner Fiskburg Fire District									
Ryland Heights Fire District									
KNOTT 60									
Knott Common School									
Hindman									
Pippa Passes									
KNOX 61									
Barbourville Independent School									
Corbin Independent School									
Knox Common School									
Barbourville									
Corbin									
LARUE 62									
Larue Common School									
Hodgenville									
Upton									
Magnolia Fire District									
LAUREL 63									
East Bernstadt Independent School									
Laurel Common School									
London									

## Summary of Gross Personal Tangible Property Listing by Taxing District

As of December 31, 2005

Name of Taxing Jurisdiction	Column 1 Original Cost Schedule A (Line 17)	Column 2 Original Cost Schedule B (Line 27)	Column 3 Original Cost Merchants Inventory (Line 31)	Column 4 Original Cost Goods Stored in Warehouse (Line 35)	Column 5 Original Cost Inventory– In Transit (Line 36)	Column 6 Original Cost Other Tangible Property (Line 60)	Column 7 Original Cost Construction Work in Process (telephonic) (Line 81)	Column 8 Original Cost Construction Work in Process (other) (Line 82)	Column 17 Total Subject to State and Local Taxes =Column1+3+4+6+8
LAWRENCE 64									
Lawrence Common School									
Louisa									
LEE 65									
Lee Common School									
Beattyville									
LESLIE 66									
Leslie Common School									
LETCHER 67									
Jenkins Independent School									
Letcher Common School									
Blackey									
Fleming-Neon									
Jenkins									
Whitesburg									
LEWIS 68									
Lewis Common School									
Vanceburg									
Garrison Fire District #3									
Firebrick Fire District #4									
Black Oak Fire District #5									
Kinniconick Fire District #6									
Camp Dix Fire District #7									
Tollesboro Fire Protection District									
LINCOLN 69									
Lincoln Common School									
Crab Orchard									
Eubank									
Hustonville									
Stanford									
Fire Protection District (county wide less cities)									
LIVINGSTON 70									
Livingston Common School									
Grand Rivers									
Salem									

## Summary of Gross Personal Tangible Property Listing by Taxing District

As of December 31, 2005

Name of Taxing Jurisdiction	Column 1 Original Cost Schedule A (Line 17)	Column 2 Original Cost Schedule B (Line 27)	Column 3 Original Cost Merchants Inventory (Line 31)	Column 4 Original Cost Goods Stored in Warehouse (Line 35)	Column 5 Original Cost Inventory– In Transit (Line 36)	Column 6 Original Cost Other Tangible Property (Line 60)	Column 7 Original Cost Construction Work in Process (telephonic) (Line 81)	Column 8 Original Cost Construction Work in Process (other) (Line 82)	Column 17 Total Subject to State and Local Taxes =Column1+3+4+6+8
LIVINGSTON 70 (continued)									
Smithland									
Burna Fire District									
Grand Lakes Fire District									
Ledbetter Fire District									
LOGAN 71									
Logan Common School									
Russellville Independent School									
Adairville									
Auburn									
Lewisburg									
Russellville									
LYON 72									
Lyon Common School									
Eddyville									
Kuttawa									
Lyon County Fire District #1									
Lyon County Fire District #2									
MADISON 76									
Berea Independent School									
Madison Common School									
Berea									
Richmond									
MAGOFFIN 77									
Magoffin Common School									
Salyersville									
MARION 78									
Marion Common School									
Lebanon									
Loretto									
MARSHALL 79									
Marshall Common School									
Benton									
Calvert City									
Hardin									

## Summary of Gross Personal Tangible Property Listing by Taxing District

As of December 31, 2005

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MARSHALL 79 (continued)					,				
Aurora-Ross Fire District #3									
East Marshall Fire District #6									
Eno Fire District #10									
Fairdealing/Olive Fire District #12									
Garbage District									
Gilbertsville Fire District #5									
Hardin–South Marshall Fire District									
Harvey-Brewers Fire District #11									
Palma/Briensburg Fire District #8									
Possom-Trot-Sharpe Fire District #7									
MARTIN 80									
Martin Common School									
Inez									
MASON 81									
Mason Common School									
Maysville									
MCCRACKEN 73									
McCracken Common School									
Paducah Independent School									
Lone Oak									
Paducah									
Concord Fire District									
Hendron Fire District									
Lone Oak Fire District									
Melber-New Hope Fire District									
Paducah Jr. College–County									
Paducah Jr. College–City									
Reidland-Farley Fire District									
West McCracken Fire District									
MCCREARY 74									
McCreary Common School									
Central McCreary County Fire District									
Eagle-Sawyer Fire District									
North McCreary County Fire District									

## Summary of Gross Personal Tangible Property Listing by Taxing District

As of December 31, 2005

Name of Taxing Jurisdiction	Column 1 Original Cost Schedule A (Line 17)	Column 2 Original Cost Schedule B (Line 27)	Column 3 Original Cost Merchants Inventory (Line 31)	Column 4 Original Cost Goods Stored in Warehouse (Line 35)	Column 5 Original Cost Inventory– In Transit (Line 36)	Column 6 Original Cost Other Tangible Property (Line 60)	Column 7 Original Cost Construction Work in Process (telephonic) (Line 81)	Column 8 Original Cost Construction Work in Process (other) (Line 82)	Column 17 Total Subject to State and Local Taxes =Column1+3+4+6+8
MCCREARY 74 (continued)									
South McCreary County Fire District									
West McCreary County Fire District									
MCLEAN 75									
McLean Common School									
Calhoun									
Island									
Livermore									
Sacramento									
MEADE 82									
Meade Common School									
Brandenburg									
Ekron									
Muldraugh									
Battletown Fire District									
Ekron Fire Protection District									
Flaherty Fire District									
Meade Co Fire District #1									
Payneville Fire District									
MENIFEE 83									
Menifee Common School									
Frenchburg									
MERCER 84									
Burgin Independent School									
Harrodsburg Independent School									
Mercer Common School									
Burgin									
Harrodsburg									
Fire Protection District (county wide less cities)									
METCALFE 85									
Metcalfe Common School									
Edmonton									
MONROE 86									
Monroe Common School									
Fountain Run									

## Summary of Gross Personal Tangible Property Listing by Taxing District

As of December 31, 2005

Name of Taxing Jurisdiction	Column 1 Original Cost Schedule A (Line 17)	Column 2 Original Cost Schedule B (Line 27)	Column 3 Original Cost Merchants Inventory (Line 31)	Column 4 Original Cost Goods Stored in Warehouse (Line 35)	Column 5 Original Cost Inventory– In Transit (Line 36)	Column 6 Original Cost Other Tangible Property (Line 60)	Column 7 Original Cost Construction Work in Process (telephonic) (Line 81)	Column 8 Original Cost Construction Work in Process (other) (Line 82)	Column 17 Total Subject to State and Local Taxes =Column1+3+4+6+8
MONROE 86 (continued)									
Gamaliel									
Tompkinsville									
MONTGOMERY 87									
Montgomery Common School									
Mount Sterling									
Fire Protection District (county wide less Mt. Sterling)									
MORGAN 88									
Morgan Common School									
West Liberty									
MUHLENBERG 89									
Muhlenberg Common School									
Central City									
Drakesboro									
Greenville									
Powderly									
NELSON 90									
Bardstown Independent School									
Nelson Common School									
Bardstown									
Bloomfield									
Fairfield									
New Haven									
NICHOLAS 91									
Nicholas Common School									
Carlisle									
Fire Protection District (county wide less Carlisle)									
OHIO 92									
Ohio Common School									
Beaver Dam									
Centertown									
Fordsville									
Hartford									
McHenry									
Rockport									

## Summary of Gross Personal Tangible Property Listing by Taxing District

As of December 31, 2005

Name of Taxing Jurisdiction	Column 1 Original Cost Schedule A (Line 17)	Column 2 Original Cost Schedule B (Line 27)	Column 3 Original Cost Merchants Inventory (Line 31)	Column 4 Original Cost Goods Stored in Warehouse (Line 35)	Column 5 Original Cost Inventory– In Transit (Line 36)	Column 6 Original Cost Other Tangible Property (Line 60)	Column 7 Original Cost Construction Work in Process (telephonic) (Line 81)	Column 8 Original Cost Construction Work in Process (other) (Line 82)	Column 17 Total Subject to State and Local Taxes =Column1+3+4+6+8
OLDHAM 93									
Oldham Common School									
LaGrange									
Pewee Valley									
Ballardsville Fire District									
Briar Hill Road Main									
Crystal Lake Sub Road Main									
LaGrange Fire District									
North Oldham Fire District									
Pewee Valley Fire District									
River Bluff-Cntryside Fire District									
South Oldham Fire District									
Westport Fire District									
Worthington East Fire District									
OWEN 94									
Owen Common School									
Owenton									
Sparta									
OWSLEY 95									
Owsley Common School									
Booneville									
PENDLETON 96									
Pendleton Common School									
Butler									
Falmouth									
Kenton Fire District									
North Pendleton Fire District									
PERRY 97									
Hazard Independent School									
Perry Common School									
Hazard									
PIKE 98									
Pike Common School									
Pikeville Independent School									
Elkhorn City									

## Summary of Gross Personal Tangible Property Listing by Taxing District

As of December 31, 2005

Name of Taxing Jurisdiction	Column 1 Original Cost Schedule A (Line 17)	Column 2 Original Cost Schedule B (Line 27)	Column 3 Original Cost Merchants Inventory (Line 31)	Column 4 Original Cost Goods Stored in Warehouse (Line 35)	Column 5 Original Cost Inventory– In Transit (Line 36)	Column 6 Original Cost Other Tangible Property (Line 60)	Column 7 Original Cost Construction Work in Process (telephonic) (Line 81)	Column 8 Original Cost Construction Work in Process (other) (Line 82)	Column 17 Total Subject to State and Local Taxes =Column1+3+4+6+8
PIKE 98 (continued)									
Pikeville									
POWELL 99									
Powell Common School									
Clay City									
Stanton									
PULASKI 100									
Pulaski Common School									
Science Hill Independent School									
Somerset Independent School									
Burnside									
Eubank									
Science Hill									
Somerset									
ROBERTSON 101									
Robertson Common School									
Mount Olivet									
ROCKCASTLE 102									
Rockcastle Common School									
Brodhead									
Livingston									
Mount Vernon									
ROWAN 103									
Rowan Common School									
Lakeview Heights									
Morehead									
RUSSELL 104									
Russell Common School									
Jamestown									
Russell Springs									
SCOTT 105									
Scott Common School									
Georgetown									
Sadieville									
Stamping Ground									

## Summary of Gross Personal Tangible Property Listing by Taxing District

As of December 31, 2005

Name of Taxing Jurisdiction	Column 1 Original Cost Schedule A (Line 17)	Column 2 Original Cost Schedule B (Line 27)	Column 3 Original Cost Merchants Inventory (Line 31)	Column 4 Original Cost Goods Stored in Warehouse (Line 35)	Column 5 Original Cost Inventory– In Transit (Line 36)	Column 6 Original Cost Other Tangible Property (Line 60)	Column 7 Original Cost Construction Work in Process (telephonic) (Line 81)	Column 8 Original Cost Construction Work in Process (other) (Line 82)	Column 17 Total Subject to State and Local Taxes =Column1+3+4+6+8
SHELBY 106									
Shelby Common School									
Shelbyville									
Mt. Eden Fire District									
Pewee Valley Fire District									
Shelby County Sub Fire District									
SIMPSON 107									
Simpson Common School									
Franklin									
SPENCER 108									
Spencer Common School									
Taylorsville									
Mt. Eden Fire District #4									
Spencer County Fire District									
TAYLOR 109									
Campbellsville Independent School									
Taylor Common School									
Campbellsville									
TODD 110									
Todd Common School									
Elkton									
Guthrie									
Trenton									
TRIGG 111									
Trigg Common School									
Cadiz									
TRIMBLE 112									
Trimble Common School									
Bedford									
UNION 113									
Union Common School									
Morganfield									
Sturgis									
Uniontown									
Waverly									

## Summary of Gross Personal Tangible Property Listing by Taxing District

As of December 31, 2005

Name of Taxing Jurisdiction	Column 1 Original Cost Schedule A (Line 17)	Column 2 Original Cost Schedule B (Line 27)	Column 3 Original Cost Merchants Inventory (Line 31)	Column 4 Original Cost Goods Stored in Warehouse (Line 35)	Column 5 Original Cost Inventory– In Transit (Line 36)	Column 6 Original Cost Other Tangible Property (Line 60)	Column 7 Original Cost Construction Work in Process (telephonic) (Line 81)	Column 8 Original Cost Construction Work in Process (other) (Line 82)	Column 17 Total Subject to State and Local Taxes =Column1+3+4+6+8
WARREN 114									
Bowling Green Independent School									
Warren Common School									
Bowling Green									
Smiths Grove									
WASHINGTON 115									
Washington Common School									
Springfield									
WAYNE 116									
Monticello Independent School									
Wayne Common School									
Monticello									
Ambulance In North Wayne County									
WEBSTER 117									
Providence Independent School									
Webster Common School									
Clay									
Dixon									
Providence									
Sebree									
Slaughters									
Ambulance District (county wide less city of Providence)									
WHITLEY 118									
Corbin Independent School									
Whitley Common School									
Williamsburg Independent School									
Corbin									
Williamsburg									
WOLFE 119									
Wolfe Common School									
Campton									
(continued on next page)									

## Summary of Gross Personal Tangible Property Listing by Taxing District

As of December 31, 2005

Name of Taxing Jurisdiction	Column 1 Original Cost Schedule A (Line 17)	Column 2 Original Cost Schedule B (Line 27)	Column 3 Original Cost Merchants Inventory (Line 31)	Column 4 Original Cost Goods Stored in Warehouse (Line 35)	Column 5 Original Cost Inventory– In Transit (Line 36)	Column 6 Original Cost Other Tangible Property (Line 60)	Column 7 Original Cost Construction Work in Process (telephonic) (Line 81)	Column 8 Original Cost Construction Work in Process (other) (Line 82)	Column 17 Total Subject to State and Local Taxes =Column1+3+4+6+8
WOODFORD 120									
Woodford Common School									
Midway									
Versailles									
Fire Protection District									
Total county names numbers 1 through 120									
Total of all school districts									

## Summary of Reported Personal Tangible Property Listing by Taxing District

As of December 31, 2005

Name of Taxing Jurisdiction	Column 1 Reported Value Schedule A (Line 17)	Column 2 Reported Value Schedule B (Line 27)	Column 3 Reported Value Merchants Inventory (Line 31)	Column 4 Reported Value Goods Stored in Warehouse (Line 35)	Column 5 Reported Value Inventory– In Transit (Line 36)	Column 6 Reported Value Other Tangible Property (Line 60)	Column 7 Reported Value Construction Work in Process (telephonic) (Line 81)	Column 8 Reported Value Construction Work in Process (other) (Line 82)	Column 17 Total Subject to State and Local Taxes =Column1+3+4+6+8
ADAIR 1	(,	(	()	(	(	(	(	()	
Adair Common School									
Columbia									
ALLEN 2									
Allen Common School									
Scottsville									
ANDERSON 3									
Anderson Common School									
Lawrenceburg									
Anderson County Fire District (outside city)									
BALLARD 4									
Ballard Common School									
Barlow									
Kevil									
Lacenter									
Wickliffe									
BARREN 5									
Barren Common School									
Caverna Independent School									
Glasgow Independent School									
Cave City									
Glasgow									
Hiseville									
Park City									
BATH 6									
Bath Common School									
Owingsville									
Salt Lick									
Sharpsburg									
Bath County Fire District (county less Owingsville)									
BELL 7									
Bell Common School									
Middlesboro Independent School									
Pineville Independent School									
Middlesboro									

## Summary of Reported Personal Tangible Property Listing by Taxing District

As of December 31, 2005

Name of Taxing Jurisdiction	Column 1 Reported Value Schedule A (Line 17)	Column 2 Reported Value Schedule B (Line 27)	Column 3 Reported Value Merchants Inventory (Line 31)	Column 4 Reported Value Goods Stored in Warehouse (Line 35)	Column 5 Reported Value Inventory– In Transit (Line 36)	Column 6 Reported Value Other Tangible Property (Line 60)	Column 7 Reported Value Construction Work in Process (telephonic) (Line 81)	Column 8 Reported Value Construction Work in Process (other) (Line 82)	Column 17 Total Subject to State and Local Taxes =Column1+3+4+6+8
BELL 7 (continued)									
Pineville									
BOONE 8									
Boone Common School									
Walton-Verona Independent School									
Florence									
Union									
Walton									
Fire District 1 Walton									
Fire District 2 Bellevue									
Fire District 3 Hebron									
Fire District 4 Union									
Fire District 5 Burlington									
Fire District 6 Pt. Pleasant									
Fire District 7 Petersburg									
Fire District 8 Verona									
Fire District 9 Florence									
Union Ambulance District									
BOURBON 9									
Bourbon Common School									
Paris Independent School									
Millersburg									
North Middletown									
Paris									
BOYD 10									
Ashland Independent School									
Boyd Common School									
Fairview Independent School									
Russell Independent School									
Ashland									
Catlettsburg									
Big Sandy Fire District									
Cannonsburg Fire District									
East Fork Fire District									
England Hill Fire District									

## Summary of Reported Personal Tangible Property Listing by Taxing District

As of December 31, 2005

Name of Taxing Jurisdiction	Column 1 Reported Value Schedule A (Line 17)	Column 2 Reported Value Schedule B (Line 27)	Column 3 Reported Value Merchants Inventory (Line 31)	Column 4 Reported Value Goods Stored in Warehouse (Line 35)	Column 5 Reported Value Inventory– In Transit (Line 36)	Column 6 Reported Value Other Tangible Property (Line 60)	Column 7 Reported Value Construction Work in Process (telephonic) (Line 81)	Column 8 Reported Value Construction Work in Process (other) (Line 82)	Column 17 Total Subject to State and Local Taxes =Column1+3+4+6+8
BOYD 10 (continued)									
Fairview-Westwood Fire District									
Summit-Ironville Fire District									
BOYLE 11									
Boyle Common School									
Danville Independent School									
Danville									
Junction City									
Perryville									
Boyle County Fire District (county wide less cities)									
BRACKEN 12									
Augusta Independent School									
Bracken Common School									
Augusta									
Brooksville									
BREATHITT 13									
Breathitt Common School									
Jackson Independent School									
Jackson									
BRECKINRIDGE 14									
Breckinridge Common School									
Cloverport Independent School									
Cloverport									
Hardinsburg									
Irvington									
BULLITT 15									
Bullitt Common School									
Hillview									
Hunter Hollow									
Lebanon Junction									
Mount Washington									
Pioneer Village	Ī								
Shepherdsville	1								
Mount Washington Fire District	1								
Nichols Fire District	1								

## Summary of Reported Personal Tangible Property Listing by Taxing District

As of December 31, 2005

Name of Taxing Jurisdiction	Column 1 Reported Value Schedule A (Line 17)	Column 2 Reported Value Schedule B (Line 27)	Column 3 Reported Value Merchants Inventory (Line 31)	Column 4 Reported Value Goods Stored in Warehouse (Line 35)	Column 5 Reported Value Inventory– In Transit (Line 36)	Column 6 Reported Value Other Tangible Property (Line 60)	Column 7 Reported Value Construction Work in Process (telephonic) (Line 81)	Column 8 Reported Value Construction Work in Process (other) (Line 82)	Column 17 Total Subject to State and Local Taxes =Column1+3+4+6+8
BULLITT 15 (continued)									
Southeast Fire District									
Zoneton Fire District									
BUTLER 16									
Butler Common School									
Morgantown									
Rochester									
Woodbury									
CALDWELL 17									
Caldwell Common School									
Fredonia									
Princeton									
CALLOWAY 18									
Calloway Common School									
Murray Independent School									
Hazel									
Murray									
Calloway County Fire Protection (county wide less cities)									
CAMPBELL 19									
Bellevue Independent School									
Campbell Common School									
Dayton Independent School									
Fort Thomas Independent School									
Newport Independent School									
Silver Grove Independent School									
Southgate Independent School									
Bellevue									
Cold Spring									
Crestview									
Dayton									
Fort Thomas									
Highland Heights									
Melbourne									
Mentor									
Newport									

## Summary of Reported Personal Tangible Property Listing by Taxing District

As of December 31, 2005

Name of Taxing Jurisdiction	Column 1 Reported Value Schedule A (Line 17)	Column 2 Reported Value Schedule B (Line 27)	Column 3 Reported Value Merchants Inventory (Line 31)	Column 4 Reported Value Goods Stored in Warehouse (Line 35)	Column 5 Reported Value Inventory– In Transit (Line 36)	Column 6 Reported Value Other Tangible Property (Line 60)	Column 7 Reported Value Construction Work in Process (telephonic) (Line 81)	Column 8 Reported Value Construction Work in Process (other) (Line 82)	Column 17 Total Subject to State and Local Taxes =Column1+3+4+6+8
CAMPBELL 19 (continued)									
Silver Grove									
Southgate									
Wilder									
Woodlawn									
Fire District 1									
Fire District 2									
Fire District 4									
Fire District 5									
Fire District 6									
Courthouse District									
CARLISLE 20									
Carlisle Common School									
Arlington									
Bardwell									
CARROLL 21									
Carroll Common School									
Carrollton									
Ghent									
Prestonville									
Sanders									
Worthville									
Ghent Fire District									
CARTER 22									
Carter Common School									
Grayson									
Olive Hill									
CASEY 23									
Casey Common School									
Liberty									
CHRISTIAN 24									
Christian Common School									
Crofton									
Hopkinsville									
Lafayette									

### Summary of Reported Personal Tangible Property Listing by Taxing District As of December 31, 2005

Name of Taxing Jurisdiction	Column 1 Reported Value Schedule A (Line 17)	Column 2 Reported Value Schedule B (Line 27)	Column 3 Reported Value Merchants Inventory (Line 31)	Column 4 Reported Value Goods Stored in Warehouse (Line 35)	Column 5 Reported Value Inventory– In Transit (Line 36)	Column 6 Reported Value Other Tangible Property (Line 60)	Column 7 Reported Value Construction Work in Process (telephonic) (Line 81)	Column 8 Reported Value Construction Work in Process (other) (Line 82)	Column 17 Total Subject to State and Local Taxes =Column1+3+4+6+8
CHRISTIAN 24 (continued)									
Oak Grove									
Pembroke									
CLARK 25									
Clark Common School									
Winchester									
CLAY 26									
Clay Common School									
Manchester									
CLINTON 27									
Clinton Common School									
Albany									
CRITTENDEN 28									
Crittenden Common School									
Marion									
CUMBERLAND 29									
Cumberland Common School									
Burkesville									
DAVIESS 30									
Daviess Common School									
Owensboro Independent School									
Owensboro									
Whitesville									
EDMONSON 31									
Edmonson Common School									
Brownsville									
ELLIOTT 32									
Elliott Common School									
Sandy Hook									
ESTILL 33									
Estill Common School									
Irvine									
Ravenna									
FAYETTE 34									
Fayette Common School									

# Summary of Reported Personal Tangible Property Listing by Taxing District

As of December 31, 2005

Name of Taxing Jurisdiction	Column 1 Reported Value Schedule A (Line 17)	Column 2 Reported Value Schedule B (Line 27)	Column 3 Reported Value Merchants Inventory (Line 31)	Column 4 Reported Value Goods Stored in Warehouse (Line 35)	Column 5 Reported Value Inventory– In Transit (Line 36)	Column 6 Reported Value Other Tangible Property (Line 60)	Column 7 Reported Value Construction Work in Process (telephonic) (Line 81)	Column 8 Reported Value Construction Work in Process (other) (Line 82)	Column 17 Total Subject to State and Local Taxes =Column1+3+4+6+8
FLEMING 35									
Fleming Common School									
Flemingsburg									
FLOYD 36									
Floyd Common School									
Allen									
Martin									
Prestonsburg									
Wayland									
Wheelwright									
Allen Fire District									
Auxier Fire District									
Betsy Lane Fire District									
Cow Creek Fire District									
David Fire District									
Garrett Fire District									
Left Beaver Fire District									
Martin Fire District									
Maytown Fire District									
Middle Creek Fire District									
Mudcreek Fire District									
North Floyd Fire District									
Toler Creek Fire District									
Wayland Fire District									
FRANKLIN 37									
Frankfort Independent School									
Franklin Common School									
Frankfort	l								
FULTON 38									
Fulton Common School									
Fulton Independent School	l								
Fulton									
Hickman									
Hickman/Fire Apparatus									

### Summary of Reported Personal Tangible Property Listing by Taxing District

As of December 31, 2005

Name of Taxing Jurisdiction	Column 1 Reported Value Schedule A (Line 17)	Column 2 Reported Value Schedule B (Line 27)	Column 3 Reported Value Merchants Inventory (Line 31)	Column 4 Reported Value Goods Stored in Warehouse (Line 35)	Column 5 Reported Value Inventory– In Transit (Line 36)	Column 6 Reported Value Other Tangible Property (Line 60)	Column 7 Reported Value Construction Work in Process (telephonic) (Line 81)	Column 8 Reported Value Construction Work in Process (other) (Line 82)	Column 17 Total Subject to State and Local Taxes =Column1+3+4+6+8
GALLATIN 39									
Gallatin Common School									
Glencoe									
Sparta									
Warsaw									
GARRARD 40									
Garrard Common School									
Lancaster									
Lancaster Fire District #1									
North Garrard Fire District #2									
Buckeye Fire District #3									
Cartersville Fire District #4									
Paint Lick Fire District #5									
GRANT 41									
Grant Common School									
Williamstown Independent School									
Corinth									
Crittenden									
Dry Ridge									
Williamstown									
GRAVES 42									
Graves Common School									
Mayfield Independent School									
Mayfield									
Wingo									
Wingo Fire District									
GRAYSON 43									
Grayson Common School									
Caneyville									
Clarkson									
Leitchfield									
GREEN 44									
Green Common School									
Greensburg									
Ť									

## Summary of Reported Personal Tangible Property Listing by Taxing District

As of December 31, 2005

Name of Taxing Jurisdiction	Column 1 Reported Value Schedule A (Line 17)	Column 2 Reported Value Schedule B (Line 27)	Column 3 Reported Value Merchants Inventory (Line 31)	Column 4 Reported Value Goods Stored in Warehouse (Line 35)	Column 5 Reported Value Inventory– In Transit (Line 36)	Column 6 Reported Value Other Tangible Property (Line 60)	Column 7 Reported Value Construction Work in Process (telephonic) (Line 81)	Column 8 Reported Value Construction Work in Process (other) (Line 82)	Column 17 Total Subject to State and Local Taxes =Column1+3+4+6+8
GREENUP 45									
Greenup Common School									
Raceland Independent School									
Russell Independent School									
Greenup									
Raceland									
Russell									
Worthington									
Wurtland									
Firebrick Fire District									
Little Sandy Fire District									
Lloyd Fire District									
Load Fire District									
Maloneton Fire District									
Oldtown Fire District									
South Shore Fire District									
Wurtland Fire District									
Ambulance District									
HANCOCK 46									
Hancock Common School									
Hawesville									
Lewisport									
HARDIN 47									
Elizabethtown Independent School									
Hardin County School									
West Point Independent School									
Elizabethtown									
Radcliff									
Sonora									
Upton									
Vine Grove									
West Point									
HARLAN 48	Ī								
Harlan Common School									
Harlan Independent School	Ī								

## Summary of Reported Personal Tangible Property Listing by Taxing District

As of December 31, 2005

Name of Taxing Jurisdiction	Column 1 Reported Value Schedule A (Line 17)	Column 2 Reported Value Schedule B (Line 27)	Column 3 Reported Value Merchants Inventory (Line 31)	Column 4 Reported Value Goods Stored in Warehouse (Line 35)	Column 5 Reported Value Inventory– In Transit (Line 36)	Column 6 Reported Value Other Tangible Property (Line 60)	Column 7 Reported Value Construction Work in Process (telephonic) (Line 81)	Column 8 Reported Value Construction Work in Process (other) (Line 82)	Column 17 Total Subject to State and Local Taxes =Column1+3+4+6+8
HARLAN 48 (continued)									
Benham									
Cumberland									
Evarts									
Harlan									
Loyall									
Lynch									
HARRISON 49									
Harrison Common School									
Berry									
Cynthiana									
HART 50									
Caverna Independent School									
Hart Common School									
Bonnieville									
Horse Cave									
Munfordville									
HENDERSON 51									
Henderson Common School									
Corydon									
Henderson									
Corydon Sewer									
HENRY 52									
Eminence Independent School									
Henry Common School									
Campbellsburg									
Eminence									
New Castle									
Pleasureville									
Smithfield									
HICKMAN 53									
Hickman Common School									
Clinton									

# Summary of Reported Personal Tangible Property Listing by Taxing District

As of December 31, 2005

Name of Taxing Jurisdiction	Column 1 Reported Value Schedule A (Line 17)	Column 2 Reported Value Schedule B (Line 27)	Column 3 Reported Value Merchants Inventory (Line 31)	Column 4 Reported Value Goods Stored in Warehouse (Line 35)	Column 5 Reported Value Inventory– In Transit (Line 36)	Column 6 Reported Value Other Tangible Property (Line 60)	Column 7 Reported Value Construction Work in Process (telephonic) (Line 81)	Column 8 Reported Value Construction Work in Process (other) (Line 82)	Column 17 Total Subject to State and Local Taxes =Column1+3+4+6+8
HICKMAN 53 (continued)									
Clinton Fire District									
Columbus Fire District									
HOPKINS 54									
Dawson Springs Independent School									
Hopkins Common School									
Dawson Springs									
Earlington									
Hanson									
Madisonville									
Mortons Gap									
Nebo									
Nortonville									
St. Charles									
White Plains									
Earlington Fire Protection									
JACKSON 55									
Jackson Common School									
МсКее									
JEFFERSON 56									
Anchorage Independent School									
Jefferson Common School									
Anchorage									
Bellemeade									
Urban Services District/Louisville									
Poplar Hills									
Saint Matthews									
Shively									
Watterson Park									
Anchorage Fire District									
Buechel Fire District									
Camp Taylor Fire District									
Dixie Suburban Fire District									
Eastwood Fire District									
Edgewood Fire District (merged with Okolona)									

## Summary of Reported Personal Tangible Property Listing by Taxing District

As of December 31, 2005

Name of Taxing Jurisdiction	Column 1 Reported Value Schedule A (Line 17)	Column 2 Reported Value Schedule B (Line 27)	Column 3 Reported Value Merchants Inventory (Line 31)	Column 4 Reported Value Goods Stored in Warehouse (Line 35)	Column 5 Reported Value Inventory– In Transit (Line 36)	Column 6 Reported Value Other Tangible Property (Line 60)	Column 7 Reported Value Construction Work in Process (telephonic) (Line 81)	Column 8 Reported Value Construction Work in Process (other) (Line 82)	Column 17 Total Subject to State and Local Taxes =Column1+3+4+6+8
JEFFERSON 56 (continued)									
Fairdale Fire District									
Fern Creek Fire District									
Harrods Creek Fire District									
Highview Fire District									
Jefferson County 14 Fire District									
Jeffersontown Fire District									
Lake Dreamland Fire District									
Lyndon Fire District									
Middleton Fire District									
Okolona Fire District									
Pleasure Ridge Park Fire District									
St. Matthews Fire District									
Worthington Fire District									
Anchorage Ambulance District									
Lynnview Garbage Fund									
JESSAMINE 57									
Jessamine Common School									
Nicholasville									
Wilmore									
Fire Protection District (county wide less cities)									
N Jessamine Sub Fire District									
JOHNSON 58									
Johnson Common School									
Paintsville Independent School									
Paintsville									
KENTON 59									
Beechwood Independent School									
Kenton Common School									
Covington Independent School									
Erlanger Independent School									
Ludlow Independent School									
Covington									
Crescent Springs									
Elsmere									

## Summary of Reported Personal Tangible Property Listing by Taxing District

As of December 31, 2005

Name of Taxing Jurisdiction	Column 1 Reported Value Schedule A (Line 17)	Column 2 Reported Value Schedule B (Line 27)	Column 3 Reported Value Merchants Inventory (Line 31)	Column 4 Reported Value Goods Stored in Warehouse (Line 35)	Column 5 Reported Value Inventory– In Transit (Line 36)	Column 6 Reported Value Other Tangible Property (Line 60)	Column 7 Reported Value Construction Work in Process (telephonic) (Line 81)	Column 8 Reported Value Construction Work in Process (other) (Line 82)	Column 17 Total Subject to State and Local Taxes =Column1+3+4+6+8
KENTON 59 (continued)									
Erlanger									
Fort Wright									
Independence									
Lakeside Park									
Ludlow									
Ryland Heights									
Taylor Mill									
Walton									
Boone Walton Fire District									
Elsmere Fire District									
Independence Fire District									
Kenton Fire District									
Piner Fiskburg Fire District									
Ryland Heights Fire District									
KNOTT 60									
Knott Common School									
Hindman									
Pippa Passes									
KNOX 61									
Barbourville Independent School									
Corbin Independent School									
Knox Common School									
Barbourville									
Corbin									
LARUE 62									
Larue Common School									
Hodgenville									
Upton									
Magnolia Fire District									
LAUREL 63									
East Bernstadt Independent School									
Laurel Common School									
London									

## Summary of Reported Personal Tangible Property Listing by Taxing District

As of December 31, 2005

Name of Taxing Jurisdiction	Column 1 Reported Value Schedule A (Line 17)	Column 2 Reported Value Schedule B (Line 27)	Column 3 Reported Value Merchants Inventory (Line 31)	Column 4 Reported Value Goods Stored in Warehouse (Line 35)	Column 5 Reported Value Inventory– In Transit (Line 36)	Column 6 Reported Value Other Tangible Property (Line 60)	Column 7 Reported Value Construction Work in Process (telephonic) (Line 81)	Column 8 Reported Value Construction Work in Process (other) (Line 82)	Column 17 Total Subject to State and Local Taxes =Column1+3+4+6+8
LAWRENCE 64			/			,	, , , , , , , , , , , , , , , , , , ,		
Lawrence Common School									
Louisa									
LEE 65									
Lee Common School									
Beattyville									
LESLIE 66									
Leslie Common School									
LETCHER 67									
Jenkins Independent School									
Letcher Common School									
Blackey									
Fleming-Neon									
Jenkins									
Whitesburg									
LEWIS 68									
Lewis Common School									
Vanceburg									
Garrison Fire District #3									
Firebrick Fire District #4									
Black Oak Fire District #5									
Kinniconick Fire District #6									
Camp Dix Fire District #7									
Tollesboro Fire Protection District									
LINCOLN 69									
Lincoln Common School									
Crab Orchard									
Eubank									
Hustonville									
Stanford									
Fire Protection District (county wide less cities)									
LIVINGSTON 70									
Livingston Common School									
Grand Rivers									
Salem									

## Summary of Reported Personal Tangible Property Listing by Taxing District

As of December 31, 2005

Name of Taxing Jurisdiction	Column 1 Reported Value Schedule A (Line 17)	Column 2 Reported Value Schedule B (Line 27)	Column 3 Reported Value Merchants Inventory (Line 31)	Column 4 Reported Value Goods Stored in Warehouse (Line 35)	Column 5 Reported Value Inventory– In Transit (Line 36)	Column 6 Reported Value Other Tangible Property (Line 60)	Column 7 Reported Value Construction Work in Process (telephonic) (Line 81)	Column 8 Reported Value Construction Work in Process (other) (Line 82)	Column 17 Total Subject to State and Local Taxes =Column1+3+4+6+8
LIVINGSTON 70 (continued)									
Smithland									
Burna Fire District									
Grand Lakes Fire District									
Ledbetter Fire District									
LOGAN 71									
Logan Common School									
Russellville Independent School									
Adairville									
Auburn									
Lewisburg									
Russellville									
LYON 72									
Lyon Common School									
Eddyville									
Kuttawa									
Lyon County Fire District #1									
Lyon County Fire District #2									
MADISON 76									
Berea Independent School									
Madison Common School									
Berea									
Richmond									
MAGOFFIN 77									
Magoffin Common School									
Salyersville									
MARION 78									
Marion Common School									
Lebanon									
Loretto									
MARSHALL 79	1								
Marshall Common School	1								
Benton									
Calvert City									
Hardin									

## Summary of Reported Personal Tangible Property Listing by Taxing District

As of December 31, 2005

Name of Taxing Jurisdiction	Column 1 Reported Value Schedule A (Line 17)	Column 2 Reported Value Schedule B (Line 27)	Column 3 Reported Value Merchants Inventory (Line 31)	Column 4 Reported Value Goods Stored in Warehouse (Line 35)	Column 5 Reported Value Inventory– In Transit (Line 36)	Column 6 Reported Value Other Tangible Property (Line 60)	Column 7 Reported Value Construction Work in Process (telephonic) (Line 81)	Column 8 Reported Value Construction Work in Process (other) (Line 82)	Column 17 Total Subject to State and Local Taxes =Column1+3+4+6+8
MARSHALL 79 (continued)				(		( /			
Aurora-Ross Fire District #3									
Gilbertsville Fire District #5									
East Marshall Fire District #6									
Possom-Trot-Sharpe Fire District #7									
Palma/Briensburg Fire District #8									
Eno Fire District #10									
Harvey-Brewers Fire District #11									
Fairdealing/Olive Fire District #12									
Hardin–South Marshall Fire District									
Garbage District									
MARTIN 80									
Martin Common School									
Inez									
MASON 81									
Mason Common School									
Maysville									
MCCRACKEN 73									
McCracken Common School									
Paducah Independent School									
Lone Oak									
Paducah									
Concord Fire District									
Hendron Fire District									
Lone Oak Fire District									
Melber-New Hope Fire District									
Paducah Jr. College–County									
Paducah Jr. College–City									
Reidland-Farley Fire District									
West McCracken Fire District									
MCCREARY 74									
McCreary Common School									
Central McCreary County Fire District									
Eagle-Sawyer Fire District									
North McCreary County Fire District									

## Summary of Reported Personal Tangible Property Listing by Taxing District

As of December 31, 2005

Name of Taxing Jurisdiction	Column 1 Reported Value Schedule A (Line 17)	Column 2 Reported Value Schedule B (Line 27)	Column 3 Reported Value Merchants Inventory (Line 31)	Column 4 Reported Value Goods Stored in Warehouse (Line 35)	Column 5 Reported Value Inventory– In Transit (Line 36)	Column 6 Reported Value Other Tangible Property (Line 60)	Column 7 Reported Value Construction Work in Process (telephonic) (Line 81)	Column 8 Reported Value Construction Work in Process (other) (Line 82)	Column 17 Total Subject to State and Local Taxes =Column1+3+4+6+8
MCCREARY 74 (continued)									
South McCreary County Fire District									
West McCreary County Fire District									
MCLEAN 75									
McLean Common School									
Calhoun									
Island									
Livermore									
Sacramento									
MEADE 82									
Meade Common School									
Bramdenburg									
Ekron									
Muldraugh									
Battletown Fire District									
Ekron Fire Protection District									
Flaherty Fire District									
Meade Co Fire District #1									
Payneville Fire District									
MENIFEE 83									
Menifee Common School									
Frenchburg									
MERCER 84									
Burgin Independent School									
Harrodsburg Independent School									
Mercer Common School									
Burgin	Ī								
Harrodsburg	Ī								
Fire Protection District (county wide less cities)									
METCALFE 85									
Metcalfe Common School	1								
Edmonton	1								
MONROE 86	1								
Monroe Common School	1								
Fountain Run									

## Summary of Reported Personal Tangible Property Listing by Taxing District

As of December 31, 2005

Name of Taxing Jurisdiction	Column 1 Reported Value Schedule A (Line 17)	Column 2 Reported Value Schedule B (Line 27)	Column 3 Reported Value Merchants Inventory (Line 31)	Column 4 Reported Value Goods Stored in Warehouse (Line 35)	Column 5 Reported Value Inventory– In Transit (Line 36)	Column 6 Reported Value Other Tangible Property (Line 60)	Column 7 Reported Value Construction Work in Process (telephonic) (Line 81)	Column 8 Reported Value Construction Work in Process (other) (Line 82)	Column 17 Total Subject to State and Local Taxes =Column1+3+4+6+8
MONROE 86 (continued)									
Gamaliel									
Tompkinsville									
MONTGOMERY 87									
Montgomery Common School									
Mount Sterling									
Fire Protection District (county wide less Mt. Sterling)									
MORGAN 88									
Morgan Common School									
West Liberty									
MUHLENBERG 89									
Muhlenberg Common School									
Central City									
Drakesboro									
Greenville									
Powderly									
NELSON 90									
Bardstown Independent School									
Nelson Common School									
Bardstown									
Bloomfield									
Fairfield									
New Haven									
NICHOLAS 91									
Nicholas Common School									
Carlisle									
Fire Protection District (county wide less Carlisle)	Ī								
OHIO 92	Ī								
Ohio Common School									
Beaver Dam									
Centertown	1								
Fordsville	1								
Hartford									
McHenry									
Rockport									

## Summary of Reported Personal Tangible Property Listing by Taxing District

As of December 31, 2005

Name of Taxing Jurisdiction	Column 1 Reported Value Schedule A (Line 17)	Column 2 Reported Value Schedule B (Line 27)	Column 3 Reported Value Merchants Inventory (Line 31)	Column 4 Reported Value Goods Stored in Warehouse (Line 35)	Column 5 Reported Value Inventory– In Transit (Line 36)	Column 6 Reported Value Other Tangible Property (Line 60)	Column 7 Reported Value Construction Work in Process (telephonic) (Line 81)	Column 8 Reported Value Construction Work in Process (other) (Line 82)	Column 17 Total Subject to State and Local Taxes =Column1+3+4+6+8
OLDHAM 93									
Oldham Common School									
LaGrange									
Pewee Valley									
Ballardsville Fire District									
Briahill Road Main									
Crystal Lake Sub Road Main									
LaGrange Fire District									
North Oldham Fire District									
Pewee Valley Fire District									
River Bluff-Cntryside Fire District									
South Oldham Fire District									
Westport Fire District									
Worthington East Fire District									
OWEN 94									
Owen Common School									
Owenton									
Sparta									
OWSLEY 95									
Owsley Common School									
Booneville									
PENDLETON 96									
Pendleton Common School									
Butler									
Falmouth									
Kenton Fire District									
North Pendleton Fire District									
PERRY 97									
Hazard Independent School									
Perry Common School									
Hazard									
PIKE 98									
Pike Common School									
Pikeville Independent School									
Elkhorn City									

## Summary of Reported Personal Tangible Property Listing by Taxing District

As of December 31, 2005

Name of Taxing Jurisdiction	Column 1 Reported Value Schedule A (Line 17)	Column 2 Reported Value Schedule B (Line 27)	Column 3 Reported Value Merchants Inventory (Line 31)	Column 4 Reported Value Goods Stored in Warehouse (Line 35)	Column 5 Reported Value Inventory– In Transit (Line 36)	Column 6 Reported Value Other Tangible Property (Line 60)	Column 7 Reported Value Construction Work in Process (telephonic) (Line 81)	Column 8 Reported Value Construction Work in Process (other) (Line 82)	Column 17 Total Subject to State and Local Taxes =Column1+3+4+6+8
PIKE 98 (continued)									
Pikeville									
POWELL 99									
Powell Common School									
Clay City									
Stanton									
PULASKI 100									
Pulaski Common School									
Science Hill Independent School									
Somerset Independent School									
Burnside									
Eubank									
Science Hill									
Somerset									
ROBERTSON 101									
Robertson Common School									
Mount Olivet									
ROCKCASTLE 102									
Rockcastle Common School									
Brodhead									
Livingston									
Mount Vernon									
ROWAN 103									
Rowan Common School									
Lakeview Heights									
Morehead									
RUSSELL 104									
Russell Common School									
Jamestown									
Russell Springs									
SCOTT 105									
Scott Common School									
Georgetown									
Sadieville									
Stamping Ground									

## Summary of Reported Personal Tangible Property Listing by Taxing District

As of December 31, 2005

Name of Taxing Jurisdiction	Column 1 Reported Value	Column 2 Reported Value	Merchants	Column 4 Reported Value Goods Stored in	Column 5 Reported Value Inventory–	Column 6 Reported Value Other Tangible	Column 7 Reported Value Construction Work in	Column 8 Original Cost Construction Work in	Column 17 Total Subject to State and Local
	Schedule A (Line 17)	Schedule B (Line 27)	Inventory (Line 31)	Warehouse (Line 35)	In Transit (Line 36)	Property (Line 60)	Process (telephonic) (Line 81)	Process (other) (Line 82)	Taxes =Column1+3+4+6+8
SHELBY 106	, í		/		, , , , , , , , , , , , , , , , , , ,	,	, , , , , , , , , , , , , , , , , , ,	, , , ,	
Shelby Common School									
Shelbyville									
Mt. Eden Fire District									
Pewee Valley Fire District									
Shelby County Sub Fire District									
SIMPSON 107									
Simpson Common School									
Franklin									
SPENCER 108									
Spencer Common School									
Taylorsville									
Mt. Eden Fire District #4									
Spencer County Fire District									
TAYLOR 109									
Campbellsville Independent School									
Taylor Common School									
Campbellsville									
TODD 110									
Todd Common School									
Elkton									
Guthrie									
Trenton									
TRIGG 111									
Trigg Common School									
Cadiz									
TRIMBLE 112									
Trimble Common School									
Bedford									
UNION 113									
Union Common School									
Morganfield									
Sturgis									
Uniontown									
Waverly									

# Summary of Reported Personal Tangible Property Listing by Taxing District

As of December 31, 2005

Name of Taxing Jurisdiction	Column 1 Reported Value Schedule A (Line 17)	Column 2 Reported Value Schedule B (Line 27)	Column 3 Reported Value Merchants Inventory (Line 31)	Column 4 Reported Value Goods Stored in Warehouse (Line 35)	Column 5 Reported Value Inventory– In Transit (Line 36)	Column 6 Reported Value Other Tangible Property (Line 60)	Column 7 Reported Value Construction Work in Process (telephonic) (Line 81)	Column 8 Reported Value Construction Work in Process (other) (Line 82)	Column 17 Total Subject to State and Local Taxes =Column1+3+4+6+8
WARREN 114									
Bowling Green Independent School									
Warren Common School									
Bowling Green									
Smiths Grove									
WASHINGTON 115									
Washington Common School									
Springfield									
WAYNE 116									
Monticello Independent School									
Wayne Common School									
Monticello									
Ambulance In North Wayne County									
WEBSTER 117									
Providence Independent School									
Webster Common School									
Clay									
Dixon									
Providence									
Sebree									
Slaughters									
Ambulance District (county wide less city of Providence)									
WHITLEY 118									
Corbin Independent School									
Whitley Common School									
Williamsburg Independent School									
Corbin									
Williamsburg									
WOLFE 119									
Wolfe Common School									
Campton									
(continued on next page)									

## Summary of Reported Personal Tangible Property Listing by Taxing District

As of December 31, 2005

Name of Taxing Jurisdiction	Column 1 Reported Value Schedule A (Line 17)	Column 2 Reported Value Schedule B (Line 27)	Column 3 Reported Value Merchants Inventory (Line 31)	Column 4 Reported Value Goods Stored in Warehouse (Line 35)	Column 5 Reported Value Inventory– In Transit (Line 36)	Column 6 Reported Value Other Tangible Property (Line 60)	Column 7 Reported Value Construction Work in Process (telephonic) (Line 81)	Column 8 Reported Value Construction Work in Process (other) (Line 82)	Column 17 Total Subject to State and Local Taxes =Column1+3+4+6+8
WOODFORD 120	. ,	. , , ,		· · · ·	× /		, , , ,		
Woodford Common School									
Midway									
Versailles									
Fire Protection District									
Total county names numbers 1 through 120									
Total of all school districts									

### Personal Tangible Property Listing by Taxing District

Page \_\_\_\_\_

As of December 31, 2005

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

List of Property in (Name of County)

Name of Taxing Jurisdiction \_\_\_\_\_

Description of Property (provide account name, description and	Taxpayer's Original	Taxpayer's Net Book	Reported Value
(provide account name, description and separate by property class)	Cost	Value	value
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
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Totals			
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