PERSONAL PROPERTY TAX FORMS AND INSTRUCTIONS FOR COMMUNICATIONS SERVICE PROVIDERS AND MULTICHANNEL VIDEO PROGRAMMING SERVICE

PROVIDERS

This packet contains forms and instructions for filing your 2014 personal property tax forms for communications service providers and multichannel video programming service providers. This return does not apply to commercial radio and television broadcast companies.

Please:

- File with the Department of Revenue by May 15, 2014. **If May 15 falls on a weekend, the return is due the first business day following May 15.** All returns postmarked *after* May 16, 2014, 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 Department of Revenue, State Valuation Branch 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 multichannel 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 multichannel video programming service providers (Revenue Form 61A500).

This return and instructions do not apply to real property, registered motor vehicles, apportioned vehicles, commercial watercraft companies, distilled spirits held in bonded warehouses and public service companies taxed under the provisions of KRS 136.120. Public service corporations must file the Public Service Company Tax Return, Revenue Form 61A200. Commercial watercraft companies must file the Commercial Watercraft Property Tax Return, Revenue Form 61A207. Commercial air passenger and freight carriers must file the Commercial Air Carrier Property Tax Return, Revenue Form 61A206. 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 State Valuation Branch.
- 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 will 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 and assets used in farming. See line-by-line instructions for details.

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.

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

to be entered in the appropriate class life for the expected life of the rebuild. If a second rebuild occurs, the second rebuild is again included in age 1 of the appropriate class for the expected life of that rebuild. The first rebuild is then deleted from the original cost column and dropped from the valuation process.

Exceptions to the Fair Cash Value Computation

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

- 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, 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, 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.

When assets are restated/revalued due to a merger, IRC Section 338 write-up/write-down or other qualified event, taxpayers are required to list the property asset value as Age 1 following the year of revaluation. The cost reported should be the restated/revalued cost. The Department of Revenue requires that in completing this tax form and its accompanying schedules that you list the restated/revalued assets at their restated/revalued value and that their acquisition date be listed as the year that their value was restated/revalued. All assets must be placed into the proper Class Life Tables as specified by the tax form at Age 1. DO NOT use historical acquisition dates to report these restated/revalued assets.

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 State Valuation Branch. 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 audit the return and the method used.

GENERAL INFORMATION

Revenue Form 61A500

For valuation information or assistance in filing this return, contact the State Valuation Branch at (502) 564-8175. Go to *www.revenue*. *kv.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, email, and telephone number and the preparer's (other than taxpayer) name and contact information 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;
- drilling, mining and construction equipment;
- mini- and mainframe computers;
- · telecommunications equipment; and
- · poles and wires

Schedules A list six economic life classes. Property is classified by the expected economic life, not the depreciable life used for accelerated income tax purposes.

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 State Valuation Branch 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 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:

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

List aircraft for hire 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.

82 Construction Work in Progress (Other Tangible Property)— During the construction period, list all tangible property that "does not" become real estate. **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. It must reconcile with Schedule H totals by classification.

- (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 taxing jurisdictions is available from the Department of Revenue's Web site at www.revenue.ky.gov and from the Office of Property Valuation, State Valuation Branch.
- (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 I like this:

Name of Taxing District		Original Cost Schedule A (Line 17)
Franklin 37	\$75	(=a+b)=c
Frankfort Independent School	\$50	a
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 amount of gross book value of the tangible personal property located in this state for each county, city and special taxing jurisdiction. It must reconcile with Schedule H totals by classification.

- (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 taxing jurisdictions is available from the Department of Revenue's Web site at www.revenue.ky.gov and from the Office of Property Valuation, State Valuation Branch.
- (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 Frankfort Independent School Franklin Common School Frankfort	\$75 \$50 \$25 \$50	(=a+b)=c a b		
Jefferson 56 Anchorage Independent School Jefferson Common School Urban Service District Total county	\$125 \$0 \$125 \$125 \$200	(=d+e)=f d e (=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.

- (1) 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 or available from the Office of Property Valuation, State Valuation Branch.
- (2) In Column (A), "Year of Acquisition," report the year in which the tangible personal property was acquired.
- (3) In Column (B), "Description of Property," report all tangible personal property owned. This listing must be specific and detailed. 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.

- (4) In Column (C), "Schedule A or Line Number," indicate whether the tangible personal property is Schedule A property; **or** whether the property was entered on a specific line item (31-82) shown on the front page of the return.
- (5) In Column (D), "Class Life (I to VI)," indicate the class life (I through VI) for the tangible personal property reported on Schedule A.
- (6) In Column (E), "Taxpayer's Original Cost," report the total cost of the item described. This is to include any cost to improve this item subsequent to purchase.
- (7) In Column (F), "Taxpayer's Net Book Value," report the net book value (gross less accumulated depreciation) of each property.
- (8) In Column (G), "Reported Value," this should be the factored cost for the property as derived from the Schedule A.

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 a business and not assessed as a public utility on Revenue Form 62A500, Schedule C. Taxation is based on the situs of the aircraft, regardless of the owner's residency.

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 State Valuation Branch or PVA in the county where the boat is sitused. Do not list any commercial watercraft on this return. Taxation is based on the situs of the boat, regardless of the owner's residency.

Property Classification Guidelines

List depreciable property based on its 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	Business Description
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
517919	VoIP service providers, using client-supplied
	telecommunications connections
517110	VoIP service providers, using own operated wired
	telecommunications infrastructure
·	IPTV Internet Protocal Television

2014 PERSONAL PROPERTY CLASSIFICATIONS

TYPE PROPERTY	CLASS LIFE
HLR Equipment Home Location Register Computers & Software (Personal Computers)	I I
Dense Wavelength Division Multiplexing Equipment Modulator	II
Multiplex Equipment	II
Office Business machines	II
Phase Equalizer Sideband Analyzer	II II
Spectrum Analyzer	II
Spectrum Monitor Satellite tracking, Telemetry, Control & Monitoring	II II
Converter Boxes and DVRs	II
Set Top Boxes Fax machines	II II
Photocopiers	II
Alarm Extension Systems	III
Amplifier	III
Antenna (Microwave) Antenna (Other)	III
Antenna Structures & Supports	III
Audio Mixer	III
Audio Process Amplifier Batteries-Primary & Backup	III III
BCS Equipment	III
Cable TV Headend Equipment Character Generators	III III
Coin Operated Pay Phones	III
Communications Electronics	III
Communications Software Customer Premise Equipment	III III
Customer Termination Equipment	III
Decoders	III
Dedicated IP Equipment Demodulator	III III
Digital Cross Connect Equipment	III
Disaster Prevention Equipment	III
Earth Satellite Emergency Power Equipment	III III
Engineering Test Equipment	III
Fault Alarm Equipment	III
Fiber Optical Electronics Field Strength Meters	III III
Fire Suppression Systems	III
Internet Modems	III III
Internet Protocal Network Equipment Lighting Systems	III
Media Gateway Equipment	III
Microwave Systems Mobile Switching Equipment	III III
Modems	III
MSC Equipment	III
NTWK Synchronization Equipment Office Furniture & Fixtures	III III
Office Communication systems & Security systems	III
Oscilloscope	III
Radio Radio Network Controller	III III
Service Equipment	III
Sonic Add/Drop MUX	III
Switch Electronics Switch Power Equipment	III III
Switch Software	III
Telephones Telephones	III
Teletypewriter Services	III

TYPE PROPERTY	CLASS LIFE
Test Equipment Test & Laboratory Assets Tools Transceiver Transmitter Diplexer/Duplexer Transmitter Power Equipment Transmitters Transport Interconnect Equipment Trenchers, Boring machines & Fork Lifts Voice Mail Equipment VoIP Equipment Welders, Torches & Laser Cutters Dozers, Trackers, Earth Movers, Trucks & Loaders Racks & Shelving Heavy Cranes Inverters Rectifiers Aerial & Buried Cable Coaxial Cable, Fiber Optic Cable, and Other Cable Customer Premise Equipment Drop Lines & Feeder Cables Fiber Interconnects HAVC Equipment Leasehold Improvements-Fencing, Foundations, Engineering & Design Costs Generators (Primary & Backup) Generators (Mobile) Power Equipment Propane Tanks (less than equal to 30,000 gallons) Modular Buildings Right-of-Ways Shelters or Huts Site Acquisition Costs & Site Development Costs Spare Telecommunication Parts Telephone Poles Towers (cellular and telephone) Trailers (over the road)	

IMPORTANT MESSAGE

As a result of House Bill 272, passed during the 2005 general assembly, the company's real property will be assessed by the local Property Valuation Administrator (PVA) for the county in which the property is located as of January 1, 2006. KRS 132.220 states in part, "It shall be the duty of all persons owning or having any interest in any real property taxable in this state to list or have listed the property with the property valuation administrator of the county where it is located between January 1 and March 1 in each year...". Real property includes all land, buildings, underground conduit, right-of-ways, easements and any other form of real property.

Be advised that your organization must provide a complete list of all real property <u>owned and operated</u> in this state, to the local Property Valuation Administrator, for each county. The listing shall include the address or physical location, type of real property (land, occupancy/structure-office, warehouse, switching station, conduit, etc.), square feet or acreage, road frontage, the year acquired or built, original cost, depreciated cost, and current market value.

Failure to comply with this request may result in the property being treated as omitted by the PVA and subject to penalties and interest.

2013 HB 440 Tax Law Changes

132.010(24)(a)(b) is amended to read:

- (24) (a) "Broadcast" means the transmission of audio, video, or other signals, through any electronic, radio, light, or similar medium or method now in existence or later devised over the airwaves to the public in general.
 - (b) "Broadcast" shall not apply to operations performed by multichannel video programming service providers as defined in KRS 136.602 or any other operations that transmit audio, video, or other signals, exclusively to persons for a fee.

132.020(j) is amended to read:

(j) Fifteen cents (\$0.15) upon each one hundred dollars (\$100) of value of all commercial radio <u>and</u> television equipment used to receive, capture, produce, edit, enhance, modify, process, store, convey, or transmit audio or video content or electronic signals which are broadcast over the air to an antenna, including radio and television towers used to transmit or facilitate the transmission of the signal broadcast and equipment used to gather or transmit weather information, but excluding telephone and cellular communication towers.

132.200(5)(a)(b)(c) is amended to read:

- (5) (a) Commercial radio and television equipment used to receive, capture, produce, edit, enhance, modify, process, store, convey, or transmit audio or video content or electronic signals which are broadcast over the air to an antenna;
 - (b) Equipment directly used or associated with the equipment identified in paragraph (a) of this subsection, including radio and television towers used to transmit or facilitate the transmission of the signal broadcast, but excluding telephone and cellular communications towers; and
 - (c) Equipment used to gather or transmit weather information.

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61A500 (10-13)

Commonwealth of Kentucky

DEPARTMENT OF REVENUE

Office of Property Valuation

Costs Valuation Property

Office of Property Valuation State Valuation Branch Public Service Section 501 High Street, Station 32 Frankfort, KY 40601-2103

2014 TANGIBLE PERSONAL PROPERTY TAX RETURN

For

Communications Service Providers and Multichannel Video Programming Service Providers

Property Assessed January 1, 2014

File this return with the Office of Property Valuation.

Due Date:	MAY 2014						
Wednesday	S	М	Т	w	Т	F	s
May 15, 2014					1	2	3
• /	4	5	6	7	8	9 16 23	10
4 -	11	12	13	14	15	16	17
15	18	19	20	21	22	23	24
		26	27	28	29	30	31

Social Security No. or Federal ID No.		Name of Business			Organization	Type
		Name of Taxpayer(s)		Telephone Number	☐ Individual	1
2nd SSN if joint return				()	☐ Joint (Co-Owners)	. 2
NAICS	1	Number and Street or Rural Route				
NAICS CODE		G: T	G	77D C 1	☐ Partnership/LLP	3
Type of Business		City or Town	State	ZIP Code	☐ Domestic Corp./	4
		Name Contact	Telephone Numb	er	LLC	4
Check if applicable	Yes		_		☐ Foreign Corp./	_
DOR's prescribed method		Enterprise Zone Yes No	Fax Number		LLC	5
		If yes, attach certificate.			☐ Fiduciary—Bank	6
Alternative method of valuation?		E-mail	GNC Number		☐ Fiduciary—Other	7
Tax Agent Name and Ado	dress	S	•			

	FROM SCHEDULE A							
	Class	Original Cost	Reported Value	For Official Use Only				
11	I							
12	II							
13	III							
14	IV							
15	V							
16	VI							
17	Total							

	See pages 3 through 5 for instructions.	Taxpayer's Valuation	For Official Use Only
31	Merchants Inventory		
35	Goods Stored in Warehouse/Distribution Center (see instructions)		
36	Inventory—In Transit (see instructions)		
60	Other Tangible Property (from Schedule C) (page 2)		
70	Activated Foreign Trade Zone		
82	Construction Work in Progress (other tangible property)		

SCHEDULE C

Description Taxpayer's Value Value Use Only	Oth	er Tangibl	le Personalt	Other Tangible Personalty Not Listed Elsewhere							
Coin Collections			De	scription							
Coin Collections	Materials and Supplies										
Stamp Collections Art Works Other Collectibles Research Libraries Other Tangible Property Aircraft for Hire Documented Watercraft (commercial purposes) Precious Metals Number of Ounces December 31 Gold Platinum Sliver Other Total (enter this figure on Line Item 60)											
Art Works Other Collectibles Research Libraries Other Tangible Property Arteraft for Hire Documented Watercraft (commercial purposes) Precious Metals Number of Ounces Number of Ounces Precious Metals Number of Ounces Precious Metal											
Research Libraries Other Tangible Property Alteraft for Hire Documented Watercraft (commercial purposes) Precious Metals Number of Ounces Value Per Ounce December 31 Gold Platinum Silver Other Total (enter this figure on Line Item 60)											
Other Tangible Property Aircraft for Hire Documented Watercraft (commercial purposes) Precious Metals Number of Ounces Precious Metals Number of Ounces December 31 Gold Platinum Silver Other Total (enter this figure on Line Item 60)	Other Collectibles										
Aircraft for Hire Documented Watercraft (commercial purposes) Precious Metals Number of Ounces Precious Metals Number of Ounces Platinum Silver Other Total (enter this figure on Line Item 60)	Research Libraries										
Documented Watercraft (commercial purposes) Precious Metals Number Of Ounces Platinum Silver Total (enter this figure on Line Item 60)	Other Tangible Property										
Precious Metals Number of Ounces Value Per Ounce December 31 Gold Platinum Silver Other Total (enter this figure on Line Item 60)											
Gold Platinum Silver Silver Souther 31 Silver Souther Silver Souther Silver Souther So	Documented Watercraft (commercial purposes)										
Gold Platinum Silver Silver Souther 31 Silver Souther Silver Souther Silver Souther So											
Gold Platinum Silver Silver Souther 31 Silver Souther Silver Souther Silver Souther So											
Gold Platinum Silver Silver Souther 31 Silver Souther Silver Souther Silver Souther So											
Gold Platinum Silver Silver Souther 31 Silver Souther Silver Souther Silver Souther So											
Gold Platinum Silver Silver Souther 31 Silver Souther Silver Souther Silver Souther So											
Platinum Silver Other Total (enter this figure on Line Item 60)	Precious Metals										
Platinum Silver Other Total (enter this figure on Line Item 60)	Gold										
Silver Other Total (enter this figure on Line Item 60)											
Total (enter this figure on Line Item 60)											
Comments Additional comments and/or information regarding alternative values may be provided by classification below: Classification Type Comments/Information declare, under the penalties of perjury, that this return (including any accompanying schedules and statements) is a correct and complete return; and the all my taxable property has been listed.											
Additional comments and/or information regarding alternative values may be provided by classification below: Classification Type Comments/Information 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.			Comm	ents							
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.	Additional comments and/or inform	ation regar			ded by classificati	on below:					
all my taxable property has been listed.	Classification Type			Comments/In	nformation						
		eturn (includi	ing any accomp	panying schedules and statemen	ts) is a correct and con	mplete return; and tha					
Signature of Taxpayer Name of Preparer Other Than Taxpayer	all my taxable property has been listed.										
	Signature of Taxpayer			Name of	Preparer Other Than Taxpay	rer					

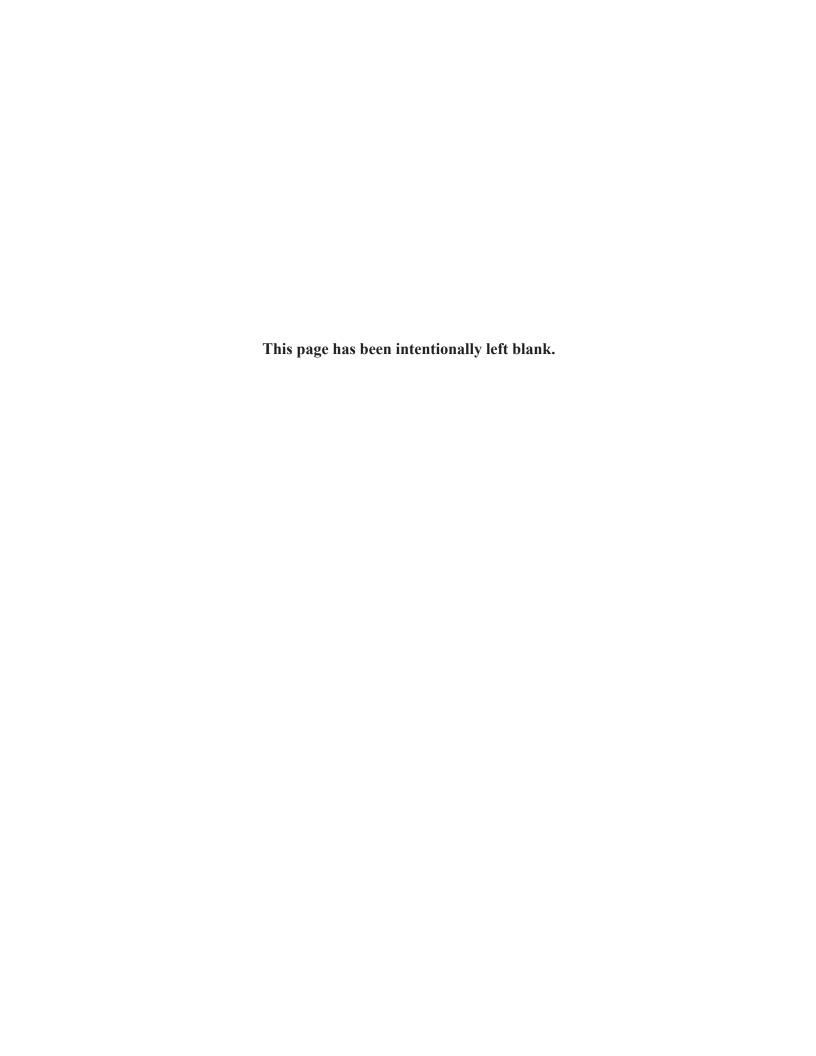
Date

Telephone Number of Taxpayer

SCHEDULE A
2014 Personal Property Subject to Full State and Local Rates

		Under 6.5	CLASS I Inder 6.5 Year Economic Life		6.5-8.9	CLASS II 6.5-8.9 Year Economic Life			CLASS III 9-10.9 Year Economic Life		
Yr. Acq.	Age	Original Cost	Factor	Reported Value	Original Cost	Factor	Reported Value	Original Cost	Factor	Reported Value	
2013	1		.855			.912			.931		
2012	2		.605			.748			.799		
2011	3		.440			.632			.706		
2010	4		.315			.525			.614		
2009	5		.214			.415			.507		
2008	6		.200			.358			.458		
2007	7		.200			.301			.403		
2006	8		.200			.260			.363		
2005	9		.200			.216			.316		
2004	10		.200			.200			.289		
2003	11		.200			.200			.254		
2002	12		.200			.200			.220		
2001	13		.200			.200			.200		
2000	13+		.200			.200			.200		
	Total										

		11-13.4	CLASS Year Eco	IV onomic Life	13.5–17.	CLASS V 4 Year Eco	/ nomic Life		CLASS VI Year Econ	omic Life
Yr. Acq.	Age	Original Cost	Factor	Reported Value	Original Cost	Factor	Reported Value	Original Cost	Factor	Reported Value
2013	1		.943			.968			.968	
2012	2		.833			.905			.905	
2011	3		.759			.870			.870	
2010	4		.678			.823			.823	
2009	5		.577			.740			.740	
2008	6		.537			.727			.727	
2007	7		.486			.666			.696	
2006	8		.451			.625			.683	
2005	9		.404			.567			.647	
2004	10		.380			.539			.644	
2003	11		.344			.494			.616	
2002	12		.306			.445			.580	
2001	13		.270			.396			.539	
2000	14		.238			.353			.503	
1999	15		.212			.318			.474	
1998	16		.200			.283			.440	
1997	17		.200			.252			.410	
1996	18		.200			.227			.385	
1995	19		.200			.204			.362	
1994	20		.200			.200			.347	
1993	21		.200			.200			.330	
1992	22		.200			.200			.311	
1991	23		.200			.200			.291	
1990	24		.200			.200			.275	
1989	25		.200			.200			.261	
1988	26		.200			.200			.254	
1987	27		.200			.200			.245	
1986	27+		.200			.200			.230	
	Total									



COUNTY PVA TELEPHONE NUMBERS AND ADDRESSES

County Code	County	Phone Number	Address	City	ZIP Code
001	Adair	(270) 384-3673	424 Public Square, Courthouse, Suite 2	Columbia	42728
002	Allen	(270) 237-3711	P.O. Box 397	Scottsville	42164
003	Anderson	(502) 839-4061	101 Ollie Bowen Court	Lawrenceburg	40342
004	Ballard	(270) 335-3400	P.O. Box 267	Wickliffe	42087
005	Barren	(270) 651-2026	P.O. Box 1836	Glasgow	42142
006	Bath	(606) 674-6382	P.O. Box 688	Owingsville	40360
007	Bell	(606) 337-2720	P.O. Box 255	Pineville	40977
008	Boone	(859) 334-2181	P.O. Box 388	Burlington	41005
009	Bourbon	(859) 987-2152	Courthouse, Room 15, 301 Main Street	Paris	40361
010	Boyd	(606) 739-5173	P.O. Box 434	Catlettsburg	41129
011	Boyle	(859) 238-1104	Courthouse, 321 West Main Street	Danville	40422
012	Bracken	(606) 735-2228	P.O. Box 310	Brooksville	41004
013	Breathitt	(606) 666-7973	1137 Main Street, Courthouse, Suite 302	Jackson	41339
014	Breckinridge	(270) 756-5154	P.O. Box 516	Hardinsburg	40143
015	Bullitt	(502) 543-7480	P.O. Box 681	Shepherdsville	40165
016	Butler	(270) 526-3455	P.O. Box 538	Morgantown	42261
017	Caldwell	(270) 365-7227	100 E. Market St., Courthouse, Room 28	Princeton	42445
018	Calloway	(270) 753-3482	P.O. Box 547	Murray	42071
019	Campbell	(859) 292-3871	1098 Monmouth Street, Room 329	Newport	41071
020	Carlisle	(270) 628-5498	P.O. Box 206	Bardwell	42023
021	Carroll	(502) 732-5448	Courthouse, 440 Main Street	Carrollton	41008
022	Carter	(606) 474-5663	Courthouse, Room 214, 300 W. Main St.	Grayson	41143
023	Casey	(606) 787-7621	P.O. Box 38	Liberty	42539
024	Christian	(270) 887-4115	P.O. Box 96	Hopkinsville	42241
025	Clark	(859) 745-0250	Courthouse, 34 South Main Street	Winchester	40391
026	Clay	(606) 598-3832	102 Richmond Road, Suite 200	Manchester	40962
027	Clinton	(606) 387-5938	100 Cross St., Courthouse, Room 217	Albany	42602
028	Crittenden	(270) 965-4598	Courthouse, 107 South Main Street, Suite 108	Marion	42064
029	Cumberland	(270) 864-5161	P.O. Box 431	Burkesville	42717
030	Daviess	(270) 685-8474	Courthouse, Room 102, 212 St. Ann Street	Owensboro	42303
031	Edmonson	(270) 597-2381	P.O. Box 37	Brownsville	42210-0037
032	Elliott	(606) 738-5090	P.O. Box 690	Sandy Hook	41171
033	Estill	(606) 723-4569	Courthouse, 130 Main Street	Irvine	40336
034	Fayette	(859) 246-2722	101 E. Vine St., Suite 600, Phoenix Bldg.	Lexington	40507
035	Fleming	(606) 845-1401	P.O. Box 94	Flemingsburg	41041
036 037	Floyd Franklin	(606) 886-9622	149 South Central Avenue, Room 5 313 W. Main Street, Courthouse Annex, Room 209	Prestonsburg Frankfort	41653 40601
037	Fulton	(502) 875-8780 (270) 236-2548	2216 Myron Cory Drive, Suite 2	Hickman	42050
038	Gallatin	(859) 567-5621	P.O. Box 470	Warsaw	41095
040	Garrard	(859) 792-3291	Courthouse, 7 Public Square, Suite 2	Lancaster	40444
040	Grant	(859) 824-6511	Courthouse, 101 North Main St., Room 2	Williamstown	41097
042	Graves	(270) 247-3301	101 E. South Street, Courthouse Annex, Suite 5	Mayfield	42066
043	Grayson	(270) 259-4838	10 Public Square	Leitchfield	42754
044	Green	(270) 932-7518	103 South First Street	Greensburg	42743
045	Greenup	(606) 473-9984	Courthouse, Room 209, 301 Main St., Box 4	Greenup	41144
046	Hancock	(270) 927-6846	P.O. Box 523	Hawesville	42348
047	Hardin	(270) 765-2129	P.O. Box 70	Elizabethtown	42702
048	Harlan	(606) 573-1990	P.O. Box 209	Harlan	40831
049	Harrison	(859) 234-7133	P.O. Box 53	Cynthiana	41031
050	Hart	(270) 524-2321	P.O. Box 566	Munfordville	42765
051	Henderson	(270) 827-6024	P.O. Box 2003	Henderson	42419-2003
052	Henry	(502) 845-5740	P.O. Box 11	New Castle	40050
053	Hickman	(270) 653-5521	110 E Clay, Courthouse, Suite F	Clinton	42031
054	Hopkins	(270) 821-3092	25 E Center Street	Madisonville	42431-2077
055	Jackson	(606) 287-7634	P.O. Box 249	McKee	40447
056	Jefferson	(502) 574-6380	531 Court Place, 504 Fiscal Court Bldg.	Louisville	40202-3393
057	Jessamine	(859) 885-4931	P.O. Box 530	Nicholasville	40340
058	Johnson	(606) 789-2564	230 Court Street, Courthouse, Suite 229	Paintsville	41240
059	Kenton	(859) 392-1750	303 Court Street, Room 210	Covington	41011
060	Knott	(606) 785-5569	P.O. Box 1021	Hindman	41822
061	Knox	(606) 546-4113	P.O. Box 1509	Barbourville	40906
062	Larue	(270) 358-4202	209 West High Street, Courthouse	Hodgenville	42748
063	Laurel	(606) 864-2889	Courthouse, Room 127, 101 South Main Street	London	40741

COUNTY PVA PHONE NUMBERS AND ADDRESSES

Continued

County	G	DI N 1		G**	71D C 1
Code	County	Phone Number	Address	City	ZIP Code
064	Lawrence	(606) 638-4743	Courthouse, 122 S. Main Cross Street	Louisa	41230
065	Lee	(606) 464-4105	P.O. Box 1008	Beattyville	41311
066	Leslie	(606) 672-2456	P.O. Box 1891	Hyden	41749
067	Letcher	(606) 633-2182	156 Main Street, Suite 105	Whitesburg	41858
068	Lewis	(606) 796-2622	112 Second Street, Suite 101	Vanceburg	41179
069	Lincoln	(606) 365-4550	201 East Main Street, Suite 2	Stanford	40484
070	Livingston	(270) 928-2524	P.O. Box 77	Smithland	42081
071	Logan	(270) 726-8334	P.O. Box 307	Russellville	42276 42038
072 073	Lyon	(270) 388-7271	P.O. Box 148	Eddyville	
	McCracken	(270) 444-4712	Courthouse Annex, 621 Washington Street	Paducah	42003
074 075	McCreary McLean	(606) 376-2514	P.O. Box 609	Whitley City Calhoun	42653
073 076	McLean Madison	(270) 273-3291	P.O. Box 246	Richmond	42327 40475-1436
		(859) 623-5410	135 W. Irvine Street, Suite 103		
077 078	Magoffin Marion	(606) 349-6198	P.O. Box 107	Salyersville Lebanon	41465 40033
078	Marshall	(270) 692-3401	223 N. Spalding Avenue, Suite 202 1101 Main Street	Benton	42025
080	Martin	(270) 527-4728 (606) 298-2807	P.O. Box 341	Inez	41224
080	Mason	(606) 564-3700	220 1/2 Sutton Street	Maysville	41056
082	Meade	` '		Brandenburg	40108
082	Menifee	(270) 422-2178 (606) 768-3514	516 Hillcrest Drive, Suite 3 P.O. Box 36	Frenchburg	40322
084	Mercer	(859) 734-6330	P.O. Box 244	Harrodsburg	40322
085	Metcalfe	(270) 432-3162	P.O. Box 244 P.O. Box 939	Edmonton	42129
086	Monroe	(270) 487-6401	200 N. Main St., Suite A	Tompkinsville	42167-1548
087	Montgomery	(859) 498-8710	44 W. Main Street, Courthouse Annex	Mt. Sterling	40353
088	Morgan	(606) 743-3349	P.O. Box 57	West Liberty	41472
089	Muhlenberg	(270) 338-4664	P.O. Box 546	Greenville	42345
090	Nelson	(502) 348-1810	113 East Stephen Foster Avenue	Bardstown	40004
091	Nicholas	(859) 289-3735	P.O. Box 2	Carlisle	40311
092	Ohio	(270) 298-4433	P.O. Box 187	Hartford	42347
093	Oldham	(502) 222-9320	110 W. Jefferson St.	LaGrange	40031
094	Owen	(502) 484-5172	Courthouse, 100 N. Thomas St., Room 6	Owenton	40359
095	Owsley	(606) 593-6265	P.O. Box 337	Booneville	41314
096	Pendleton	(859) 654-6055	233 Main Street, Courthouse Room 2	Falmouth	41040
097	Perry	(606) 436-4914	481 Main Street, Suite 210	Hazard	41701
098	Pike	(606) 432-6201	146 Main Street, Suite 303	Pikeville	41501
099	Powell	(606) 663-4184	P.O. Box 277	Stanton	40380
100	Pulaski	(606) 679-1812	P.O. Box 110	Somerset	42502
101	Robertson	(606) 724-5213	P.O. Box 216	Mt. Olivet	41064
102	Rockcastle	(606) 256-4194	P.O. Box 977	Mt. Vernon	40456
103	Rowan	(606) 784-5512	Courthouse, 600 W. Main	Morehead	40351
104	Russell	(270) 343-4395	410 Monument Square, Ste. 106	Jamestown	42629
105	Scott	(502) 863-7885	101 East Main Street, Courthouse, Ste. 206	Georgetown	40324
106	Shelby	(502) 633-4403	501 Washington Street	Shelbyville	40065
107	Simpson	(270) 586-4261	P.O. Box 424	Franklin	42135
108	Spencer	(502) 477-3207	P.O. Box 425	Taylorsville	40071
109	Taylor	(270) 465-5811	203 N. Court St., Courthouse, Ste. 6	Campbellsville	42718
110	Todd	(270) 265-9966	P.O. Box 593	Elkton	42220
111	Trigg	(270) 522-3271	P.O. Box 1776	Cadiz	42211
112	Trimble	(502) 255-3592	P.O. Box 131	Bedford	40006
113	Union	(270) 389-1933	P.O. Box 177	Morganfield	42437
114	Warren	(270) 843-3268	P.O. Box 1269	Bowling Green	42102-1269
115	Washington	(859) 336-5420	Courthouse, 120 E. Main	Springfield	40069
116	Wayne	(606) 348-6621	55 N. Main St., Ste. 107	Monticello	42633
117	Webster	(270) 639-7016	P.O. Box 88	Dixon	42409
118	Whitley	(606) 549-6008	P.O. Box 462	Williamsburg	40769
119	Wolfe	(606) 668-6923	P.O. Box 155	Campton	41301
120	Woodford	(859) 873-4101	Courthouse, Room 108, 103 Main Street	Versailles	40383

Report of Total Personal Tangible Property in Kentucky

As of December 31, 2013

Faxpaver	
₽	
Name	

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				
Business Inventory Held for Resale				
Towers				
Miscellaneous Personal Property				
Capital Leased Personal Property				
Personal Property Held in Foreign Trade Zone				
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				

61A500(I) (10-13)		
Commonwealth of Kentuck	у	
Department of Revenue		

SUMMARY OF GROSS PERSONAL TANGIBLE PROPERTY LISTING BY TAXING DISTRICT AS OF DECEMBER 31, 2013

NAME OF TAXPAYER:	GNC #	

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost
Name of Taring Invitadiation		Merchants	Goods Stored in	Inventory -	Other Tangible	Construction Work	State & Local
Name of Taxing Jurisdiction	Schedule A	Inventory	Warehouse	In Transit	Property	in Process (other)	Taxes
	(Line 17)	(Line 31)	(Line 35)	(Line 36)	(Line 60)	(Line 82)	Columns 1+2+3+5+6
ADAIR 1							
ADAIR COMMON SCHOOL							
COLUMBIA							
ALLEN 2							
ALLEN COMMON SCHOOL							
SCOTTSVILLE							
ANDERSON 3							
ANDERSON COMMON SCHOOL							
LAWRENCEBURG							
ANDERSON CO FIRE DIST(outside Lawrenceburg)							
BALLARD 4							
BALLARD COMMON SCHOOL							
BARLOW							
KEVIL							
LACENTER							
WICKLIFFE							
BARREN 5							
BARREN COMMON SCHOOL							
CAVERNA INDEPENDENT SCHOOL							
GLASGOW INDEPENDENT SCHOOL							
CAVE CITY							
GLASGOW							
PARK CITY							
BATH 6							
BATH COMMON SCHOOL							
OWINGSVILLE							
SALT LICK							
SHARPSBURG							
BATH CO FIRE DIST (outside Owingsville)							

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost
Name of Taxing Jurisdiction		Merchants	Goods Stored in	Inventory -	Other Tangible	Construction Work	State & Local
Name of Taxing Junsuiction	Schedule A	Inventory	Warehouse	In Transit	Property	in Process (other)	Taxes
	(Line 17)	(Line 31)	(Line 35)	(Line 36)	(Line 60)	(Line 82)	Columns 1+2+3+5+6
BELL 7							
BELL COMMON SCHOOL							
MIDDLESBORO INDEPENDENT SCHOOL							
PINEVILLE INDEPENDENT SCHOOL							
MIDDLESBORO							
PINEVILLE							
BOONE 8							
BOONE COMMON SCHOOL							
WALTON-VERONA INDEPENDENT SCHOOL							
KENTON COUNTY SCHOOL IN BOONE COUNTY							
FLORENCE (inside city no F.D.)							
UNION							
WALTON							
FIRE DIST 1 WALTON							
FIRE DIST 2 BELLEVIEW							
FIRE DIST 3 HEBRON							
FIRE DIST 4 UNION							
FIRE DIST 5 BURLINGTON							
FIRE DIST 6 PT PLEASANT							
FIRE DIST 7 PETERSBURG							
FIRE DIST 8 VERONA							
FIRE DIST 9 FLORENCE (does not include city)							
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 DIST							
CANNONSBURG FIRE DIST							
EAST FORK FIRE DIST							

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost
Name of Toying Jurisdiction		Merchants	Goods Stored in	Inventory -	Other Tangible	Construction Work	State & Local
Name of Taxing Jurisdiction	Schedule A	Inventory	Warehouse	In Transit	Property	in Process (other)	Taxes
	(Line 17)	(Line 31)	(Line 35)	(Line 36)	(Line 60)	(Line 82)	Columns 1+2+3+5+6
ENGLAND HILL FIRE DIST							
FAIRVIEW-WESTWOOD FIRE DIST (Fairview Ind. & Russell Ind.)							
SUMMIT-IRONVILLE FIRE DIST							
FLOODWALL ASHLAND							
FLOODWALL CATLETTSBURG							
BOYLE 11							
BOYLE COMMON SCHOOL							
DANVILLE INDEPENDENT SCHOOL							
DANVILLE							
JUNCTION CITY							
PERRYVILLE							
BOYLE COUNTY FIRE DIST (outside 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							
FOX CHASE							
HILLVIEW							
HUNTER HOLLOW							
LEBANON JUNCTION							
MOUNT WASHINGTON							
PIONEER VILLAGE							
SHEPHERDSVILLE							
MOUNT WASHINGTON FIRE DIST							

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost
Name of Taxing Jurisdiction		Merchants	Goods Stored in	Inventory -	Other Tangible	Construction Work	State & Local
Name of Taxing Surfsulction	Schedule A	Inventory	Warehouse	In Transit	Property	in Process (other)	Taxes
	(Line 17)	(Line 31)	(Line 35)	(Line 36)	(Line 60)	(Line 82)	Columns 1+2+3+5+6
NICHOLS FIRE DIST							
SOUTHEAST FIRE DIST							
ZONETON FIRE DIST							
BUTLER 16							
BUTLER COMMON SCHOOL							
MORGANTOWN							
WOODBURY							
CALDWELL 17							
CALDWELL COMMON SCHOOL							
FREDONIA							
PRINCETON							
CALLOWAY 18							
CALLOWAY COMMON SCHOOL							
MURRAY INDEPENDENT SCHOOL							
HAZEL							
MURRAY							
CALLOWAY COUNTY FIRE DIST (outside 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							
SILVER GROVE							
SOUTHGATE							
WILDER							
WOODLAWN							

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost
Name of Taxing Inviduation		Merchants	Goods Stored in	Inventory -	Other Tangible	Construction Work	State & Local
Name of Taxing Jurisdiction	Schedule A	Inventory	Warehouse	In Transit	Property	in Process (other)	Taxes
	(Line 17)	(Line 31)	(Line 35)	(Line 36)	(Line 60)	(Line 82)	Columns 1+2+3+5+6
FIRE DIST 1 (E. Campbell)							
FIRE DIST 2 (Central Campbell)							
FIRE DIST 4 (S. Campbell)							
FIRE DIST 5 (Alexandria)							
FIRE DIST 6 (Melbourne)							
SOUTHGATE FIRE DIST							
CARLISLE 20							
CARLISLE COMMON SCHOOL							
ARLINGTON							
BARDWELL							
CARROLL 21							
CARROLL COMMON SCHOOL							
CARROLLTON							
GHENT							
PRESTONVILLE							
SANDERS							
WORTHVILLE							
GHENT FIRE DIST							
CARTER 22							
CARTER COMMON SCHOOL							
GRAYSON							
OLIVE HILL							
CASEY 23							
CASEY COMMON SCHOOL							
LIBERTY							
CHRISTIAN 24							
CHRISTIAN COMMON SCHOOL							
CROFTON							
HOPKINSVILLE							
LAFAYETTE							
OAK GROVE							
PEMBROKE							
CLARK 25							
CLARK COMMON SCHOOL							
WINCHESTER							
CLAY 26							
CLAY COMMON SCHOOL							
MANCHESTER							

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost
Name of Taxing Invited into		Merchants	Goods Stored in	Inventory -	Other Tangible	Construction Work	State & Local
Name of Taxing Jurisdiction	Schedule A	Inventory	Warehouse	In Transit	Property	in Process (other)	Taxes
	(Line 17)	(Line 31)	(Line 35)	(Line 36)	(Line 60)	(Line 82)	Columns 1+2+3+5+6
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							
FLEMING 35							
FLEMING COMMON SCHOOL							
FLEMINGSBURG							
FLOYD 36							
FLOYD COMMON SCHOOL							
ALLEN							
MARTIN							
PRESTONSBURG							
WAYLAND							
WHEELWRIGHT							
ALLEN FIRE DIST							
AUXIER FIRE DIST							

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost
Name of Taxing Jurisdiction		Merchants	Goods Stored in	Inventory -	Other Tangible	Construction Work	State & Local
Name of Taxing Jurisdiction	Schedule A	Inventory	Warehouse	In Transit	Property	in Process (other)	Taxes
	(Line 17)	(Line 31)	(Line 35)	(Line 36)	(Line 60)	(Line 82)	Columns 1+2+3+5+6
BETSY LANE FIRE DIST							
COW CREEK FIRE DIST							
DAVID FIRE DIST							
GARRETT FIRE DIST							
LEFT BEAVER FIRE DIST							
MARTIN FIRE DIST							
MAYTOWN FIRE DIST							
MIDDLE CREEK FIRE DIST							
MUDCREEK FIRE DIST							
NORTH FLOYD FIRE DIST							
SOUTHEAST FIRE DIST							
TOLER CREEK FIRE DIST							
WAYLAND FIRE DIST							
FRANKLIN 37							
FRANKFORT INDEPENDENT SCHOOL							
FRANKLIN COMMON SCHOOL							
FRANKFORT							
FULTON 38							
FULTON COMMON SCHOOL							
FULTON INDEPENDENT SCHOOL							
FULTON							
HICKMAN							
HICKMAN/FIRE APPARATUS (city of Hickman)							
GALLATIN 39							
GALLATIN COMMON SCHOOL							
GLENCOE							
SPARTA							
WARSAW							
VERONA FIRE DIST							
GARRARD 40							
GARRARD COMMON SCHOOL							
LANCASTER							
BUCKEYE FIRE DIST #3							
CARTERSVILLE-PAINTLICK FIRE DIST #4							
GARRARD COUNTY FIRE DIST #1							
NORTH GARRARD or CAMP DIX FIRE DIST #2							
GRANT 41							
GRANT COMMON SCHOOL							

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost
Name of Taxing Jurisdiction		Merchants	Goods Stored in	Inventory -	Other Tangible	Construction Work	State & Local
Name of Taxing Jurisdiction	Schedule A	Inventory	Warehouse	In Transit	Property	in Process (other)	Taxes
	(Line 17)	(Line 31)	(Line 35)	(Line 36)	(Line 60)	(Line 82)	Columns 1+2+3+5+6
WILLIAMSTOWN INDEPENDENT SCHOOL							
CORINTH							
CRITTENDEN							
DRY RIDGE							
WILLIAMSTOWN							
GRAVES 42							
GRAVES COMMON SCHOOL							
MAYFIELD INDEPENDENT SCHOOL							
MAYFIELD							
WINGO							
WINGO FIRE DIST							
GRAYSON 43							
GRAYSON COMMON SCHOOL							
CANEYVILLE							
CLARKSON							
LEITCHFIELD							
GREEN 44							
GREEN COMMON SCHOOL							
GREENSBURG							
GREENUP 45							
GREENUP COMMON SCHOOL							
RACELAND INDEPENDENT SCHOOL							
RUSSELL INDEPENDENT SCHOOL							
GREENUP							
RACELAND							
RUSSELL							
WORTHINGTON							
WURTLAND							
FIREBRICK FIRE DIST							
LITTLE SANDY FIRE DIST							
LLOYD FIRE DIST							
LOAD FIRE DIST							
MALONETON FIRE DIST							
OLDTOWN FIRE DIST							
SOUTH SHORE FIRE DIST							
WURTLAND FIRE DIST							_
AMBULANCE DIST							
HANCOCK 46							

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost
Name of Taying Jurisdiction		Merchants	Goods Stored in	Inventory -	Other Tangible	Construction Work	State & Local
Name of Taxing Jurisdiction	Schedule A	Inventory	Warehouse	In Transit	Property	in Process (other)	Taxes
	(Line 17)	(Line 31)	(Line 35)	(Line 36)	(Line 60)	(Line 82)	Columns 1+2+3+5+6
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							
BENHAM							
CUMBERLAND							
EVARTS							
HARLAN							
LOYALL							
LYNCH							
HARRISON 49							
HARRISON COMMON SCHOOL							
BERRY							
CYNTHIANA							
HARRISON COUNTY FIRE DIST							
(outside cities) HART 50							
CAVERNA INDEPENDENT SCHOOL							
HART COMMON SCHOOL							
BONNIEVILLE							
HORSE CAVE							
MUNFORDVILLE							
HENDERSON 51							
HENDERSON COMMON SCHOOL							
CORYDON							
HENDERSON						+	
HEINDEKOON		1			1		

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Name of Taxing Jurisdiction	Original Cost Schedule A	Original Cost Merchants Inventory	Original Cost Goods Stored in Warehouse	Original Cost Inventory - In Transit	Original Cost Other Tangible Property	Original Cost Construction Work in Process (other)	Original Cost State & Local Taxes
	(Line 17)	(Line 31)	(Line 35)	(Line 36)	(Line 60)	(Line 82)	Columns 1+2+3+5+6
ROBARDS							
CORYDON SEWER							
HENRY 52							
EMINENCE INDEPENDENT SCHOOL							
HENRY COMMON SCHOOL							
CAMPBELLSBURG							
EMINENCE							
NEW CASTLE							
PLEASUREVILLE							
SMITHFIELD							
HICKMAN 53							
HICKMAN COMMON SCHOOL							
CLINTON							
CLINTON FIRE DIST							
COLUMBUS FIRE DIST							
HOPKINS 54							
DAWSON SPRINGS INDEPENDENT SCHOOL							
HOPKINS COMMON SCHOOL							
DAWSON SPRINGS							
EARLINGTON							
HANSON							
MADISONVILLE							
MORTONS GAP							
NEBO							
NORTONVILLE							
ST CHARLES							
WHITE PLAINS							
JACKSON 55							
JACKSON COMMON SCHOOL							
MCKEE							
JEFFERSON 56							
ANCHORAGE INDEPENDENT SCHOOL							
JEFFERSON COMMON SCHOOL							
ANCHORAGE							
HURSTBOURNE ACRES							
LYNNVIEW						+	
URBAN SERVICES DIST/LOUISVILLE							
MOCKINGBIRD VALLEY							

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost
Name of Taning Installation		Merchants	Goods Stored in	Inventory -	Other Tangible	Construction Work	State & Local
Name of Taxing Jurisdiction	Schedule A	Inventory	Warehouse	In Transit	Property	in Process (other)	Taxes
	(Line 17)	(Line 31)	(Line 35)	(Line 36)	(Line 60)	(Line 82)	Columns 1+2+3+5+6
POPLAR HILLS							
SHIVELY							
WATTERSON PARK							
ANCHORAGE FIRE DIST							
BUECHEL FIRE DIST							
CAMP TAYLOR FIRE DIST							
EASTWOOD FIRE DIST							
FAIRDALE FIRE DIST							
FERN CREEK FIRE DIST							
HARRODS CREEK FIRE DIST							
HIGHVIEW FIRE DIST							
JEFFERSONTOWN FIRE DIST							
LAKE DREAMLAND FIRE DIST							
LYNDON FIRE DIST							
MCMAHAN (Jefferson County 14) FIRE DIST							
MIDDLETOWN FIRE DIST							
OKOLONA FIRE DIST							
PLEASURE RIDGE PARK FIRE DIST							
ST MATTHEWS FIRE DIST							
WORTHINGTON FIRE DIST							
ANCHORAGE AMBULANCE DIST							
LYNNVIEW GARBAGE DIST							
JESSAMINE 57							
JESSAMINE COMMON SCHOOL							
NICHOLASVILLE							
WILMORE							
FIRE DIST (outside cities)							
N JESSAMINE SUB FIRE DIST							
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							

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost
Name of Taxing Jurisdiction		Merchants	Goods Stored in	Inventory -	Other Tangible	Construction Work	State & Local
Name of Taxing Juristiction	Schedule A	Inventory	Warehouse	In Transit	Property	in Process (other)	Taxes
	(Line 17)	(Line 31)	(Line 35)	(Line 36)	(Line 60)	(Line 82)	Columns 1+2+3+5+6
WALTON VERONA INDEPENDENT SCHOOL							
COVINGTON							
CRESCENT SPRINGS							
EDGEWOOD							
ELSMERE							
ERLANGER							
FORT WRIGHT							
INDEPENDENCE							
LAKESIDE PARK							
LUDLOW							
PARK HILLS							
RYLAND HEIGHTS							
TAYLOR MILL							
VILLA HILLS							
WALTON							
BOONE WALTON FIRE DIST							
ELSMERE FIRE DIST							
INDEPENDENCE FIRE DIST							
KENTON FIRE DIST							
LUDLOW FIRE PROTECTION AND EMS							
PINER FISKBURG FIRE DIST							
RYLAND HEIGHTS FIRE DIST							
KNOTT 60							
KNOTT COMMON SCHOOL							
HINDMAN							
KNOX 61							
BARBOURVILLE INDEPENDENT SCHOOL							
CORBIN INDEPENDENT SCHOOL							
KNOX COMMON SCHOOL							
BARBOURVILLE							
CORBIN							
LARUE 62							
LARUE COMMON SCHOOL							
HODGENVILLE							
UPTON							
LAUREL 63							
EAST BERNSTADT INDEPENDENT SCHOOL							
LAUREL COMMON SCHOOL							

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost
Name of Taxing Jurisdiction		Merchants	Goods Stored in	Inventory -	Other Tangible	Construction Work	State & Local
Name of Taxing Surfsulction	Schedule A	Inventory	Warehouse	In Transit	Property	in Process (other)	Taxes
	(Line 17)	(Line 31)	(Line 35)	(Line 36)	(Line 60)	(Line 82)	Columns 1+2+3+5+6
LONDON							
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							
FLEMING-NEON							
JENKINS							
WHITESBURG							
LEWIS 68							
LEWIS COMMON SCHOOL							
VANCEBURG							
BLACK OAK FIRE DIST#5							
CAMP DIX FIRE DIST#7							
FIREBRICK FIRE DIST#4							
GARRISON FIRE DIST#3							
KINNICONICK FIRE DIST#6							
TOLLESBORO FIRE DIST#2							
LEWIS CO FIRE DIST#8							
LINCOLN 69							
LINCOLN COMMON SCHOOL							
CRAB ORCHARD							
EUBANK							
HUSTONVILLE							
STANFORD							
FIRE DIST(county wide less cities)							
LIVINGSTON 70							
LIVINGSTON COMMON SCHOOL							
GRAND RIVERS							
SALEM							
SMITHLAND							
BURNA FIRE DIST							

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost
Name of Taxing Jurisdiction		Merchants	Goods Stored in	Inventory -	Other Tangible	Construction Work	State & Local
Name of Taxing Carlotten	Schedule A	Inventory	Warehouse	In Transit	Property	in Process (other)	Taxes
	(Line 17)	(Line 31)	(Line 35)	(Line 36)	(Line 60)	(Line 82)	Columns 1+2+3+5+6
GRAND LAKES FIRE DIST							
LEDBETTER FIRE DIST							
LOGAN 71							
LOGAN COMMON SCHOOL							
RUSSELLVILLE INDEPENDENT SCHOOL							
ADAIRVILLE							
AUBURN							
LEWISBURG							
RUSSELLVILLE							
LYON 72							
LYON COMMON SCHOOL							
EDDYVILLE							
KUTTAWA							
LYON CO FIRE DIST#1							
LYON CO FIRE DIST#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							
AURORA-ROSS FIRE DIST#3							
EAST MARSHALL FIRE DIST#6							
ENO FIRE DIST #10							
FAIRDEALING/OLIVE FIRE DIST #12							
GARBAGE DIST (county wide less Calvert city)							
GILBERTSVILLE FIRE DIST #5							

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost
Name of Taxing Jurisdiction		Merchants	Goods Stored in	Inventory -	Other Tangible	Construction Work	State & Local
Name of faxing Junistiction	Schedule A	Inventory	Warehouse	In Transit	Property	in Process (other)	Taxes
	(Line 17)	(Line 31)	(Line 35)	(Line 36)	(Line 60)	(Line 82)	Columns 1+2+3+5+6
HARDIN-SOUTH MARSHALL FIRE DIST #13							
HARVEY-BREWERS FIRE DIST #11							
PALMA\BRIENSBURG FIRE DIST #8							
POSSUM-TROT-SHARPE FIRE DIST #7							
MARTIN 80							
MARTIN COMMON SCHOOL							
INEZ							
MASON 81							
MASON COMMON SCHOOL							
MAYSVILLE							
MCCRACKEN 73							
MCCRACKEN COMMON SCHOOL							
PADUCAH INDEPENDENT SCHOOL							
PADUCAH							
CONCORD FIRE DIST							
HENDRON FIRE DIST							
LONE OAK FIRE DIST							
MELBER-NEW HOPE FIRE DIST							
PADUCAH JR COLLEGE - COUNTY							
PADUCAH JR COLLEGE - CITY							
REIDLAND-FARLEY FIRE DIST							
WEST MCCRACKEN FIRE DIST							
MCCREARY 74							
MCCREARY COMMON SCHOOL							
CENTRAL MCCREARY CO FIRE DIST							
EAGLE-SAWYER FIRE DIST							
NORTH MCCREARY CO FIRE DIST							
SOUTH MCCREARY CO FIRE DIST							
WEST MCCREARY CO FIRE DIST							
MCLEAN 75							
MCLEAN COMMON SCHOOL							
CALHOUN							
ISLAND							
LIVERMORE							
SACRAMENTO							
MEADE 82							
MEADE COMMON SCHOOL							
BRANDENBURG							

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost
Name of Taxing Jurisdiction		Merchants	Goods Stored in	Inventory -	Other Tangible	Construction Work	State & Local
Name of Taxing Surfsulction	Schedule A	Inventory	Warehouse	In Transit	Property	in Process (other)	Taxes
	(Line 17)	(Line 31)	(Line 35)	(Line 36)	(Line 60)	(Line 82)	Columns 1+2+3+5+6
EKRON							
MULDRAUGH							
BATTLETOWN FIRE DIST							
EKRON FIRE DIST							
FLAHERTY FIRE DIST							
MEADE CO FIRE DIST #1							
PAYNEVILLE FIRE DIST							
MENIFEE 83							
MENIFEE COMMON SCHOOL							
FRENCHBURG							
MERCER 84							
BURGIN INDEPENDENT SCHOOL							
MERCER COMMON SCHOOL							
BURGIN							
HARRODSBURG							
FIRE DIST(county wide less cities)							
METCALFE 85							
METCALFE COMMON SCHOOL							
EDMONTON							
MONROE 86							
MONROE COMMON SCHOOL							
FOUNTAIN RUN							
GAMALIEL							
TOMPKINSVILLE							
MONTGOMERY 87							
MONTGOMERY COMMON SCHOOL							
MOUNT STERLING							
FIRE DIST (outside Mt Sterling)							
MORGAN 88							
MORGAN COMMON SCHOOL	_						
WEST LIBERTY							
MUHLENBERG 89							
MUHLENBERG COMMON SCHOOL							
CENTRAL CITY							
DRAKESBORO							
GREENVILLE							
POWDERLY							
NELSON 90							

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Name of Taxing Jurisdiction	Original Cost	Original Cost Merchants Inventory (Line 31)	Original Cost Goods Stored in Warehouse (Line 35)	Original Cost Inventory -	Original Cost Other Tangible Property (Line 60)	Original Cost Construction Work in Process (other) (Line 82)	Original Cost State & Local Taxes Columns 1+2+3+5+6
	(Line 17)			(Line 36)			
BARDSTOWN INDEPENDENT SCHOOL							
NELSON COMMON SCHOOL							
BARDSTOWN							
BLOOMFIELD							
FAIRFIELD							
NEW HAVEN							
NICHOLAS 91							
NICHOLAS COMMON SCHOOL							
CARLISLE							
FIRE DIST (outside Carlisle)							
OHIO 92							
OHIO COMMON SCHOOL							
BEAVER DAM							
CENTERTOWN							
FORDSVILLE							
HARTFORD							
MCHENRY							
ROCKPORT							
OLDHAM 93							
OLDHAM COMMON SCHOOL							
LAGRANGE							
PEWEE VALLEY							
BALLARDSVILLE FIRE DIST							
LA GRANGE FIRE DIST							
NORTH OLDHAM FIRE DIST							
PEWEE VALLEY FIRE DIST							
SOUTH OLDHAM FIRE DIST							
WESTPORT FIRE DIST							
WORTHINGTON EAST FIRE DIST							
OWEN 94							
OWEN COMMON SCHOOL							
OWENTON							
SPARTA							
OWSLEY 95							
OWSLEY COMMON SCHOOL							
BOONEVILLE							
PENDLETON 96							
PENDLETON COMMON SCHOOL							

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost
Name of Taxing Jurisdiction		Merchants	Goods Stored in	Inventory -	Other Tangible	Construction Work	State & Local
Name of Taxing Jurisdiction	Schedule A	Inventory (Line 31)	Warehouse (Line 35)	In Transit	Property (Line 60)	in Process (other) (Line 82)	Taxes Columns 1+2+3+5+6
	(Line 17)			(Line 36)			
BUTLER							
FALMOUTH							
KENTON FIRE DIST							
NORTH PENDLETON FIRE DIST							
RUTH COURT ASHLY LANE ROAD MAIN							
PERRY 97							
HAZARD INDEPENDENT SCHOOL							
PERRY COMMON SCHOOL							
BUCKHORN							
HAZARD							
VICCO							
PIKE 98							
PIKE COMMON SCHOOL							
PIKEVILLE INDEPENDENT SCHOOL							
ELKHORN CITY							
PIKEVILLE							
POWELL 99							
POWELL COMMON SCHOOL							
CLAY CITY							
STANTON							
PULASKI 100							
PULASKI COMMON SCHOOL							
SCIENCE HILL INDEPENDENT SCHOOL							
SOMERSET INDEPENDENT SCHOOL							
BURNSIDE							
EUBANK							
FERGUSON							
SCIENCE HILL							
SOMERSET							
ROBERTSON 101							
ROBERTSON COMMON SCHOOL							
MOUNT OLIVET							
ROCKCASTLE 102							
ROCKCASTLE COMMON SCHOOL							
BRODHEAD							
LIVINGSTON							
MOUNT VERNON							
ROWAN 103							

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost
Name of Taxing Jurisdiction		Merchants	Goods Stored in	Inventory -	Other Tangible	Construction Work	State & Local
Name of Taxing Jurisdiction	Schedule A	Inventory	Warehouse	In Transit	Property	in Process (other)	Taxes
	(Line 17)	(Line 31)	(Line 35)	(Line 36)	(Line 60)	(Line 82)	Columns 1+2+3+5+6
ROWAN COMMON SCHOOL							
LAKEVIEW HEIGHTS							
MOREHEAD							
RUSSELL 104							
RUSSELL COMMON SCHOOL							
JAMESTOWN							
RUSSELL SPRINGS							
SCOTT 105							
SCOTT COMMON SCHOOL							
CORINTH							
GEORGETOWN							
SADIEVILLE							
STAMPING GROUND							
SHELBY 106							
SHELBY COMMON SCHOOL							
PLEASUREVILLE							
SHELBYVILLE							
MT EDEN FIRE DIST							
BALLARDSVILLE FIRE DIST							
LONG RUN FIRE DIST							
PEWEE VALLEY FIRE DIST							
SHELBY COUNTY SUB FIRE DIST							
SIMPSONVILLE FIRE DIST							
SOUTH OLDHAM FIRE DIST							
SIMPSON 107							
SIMPSON COMMON SCHOOL							
FRANKLIN							
SPENCER 108							
SPENCER COMMON SCHOOL							
TAYLORSVILLE							
MT EDEN FIRE DIST#4							
SPENCER CO FIRE DIST (outside Taylorsville & Mt Eden FIRE DIST)							
TAYLOR 109							
CAMPBELLSVILLE INDEPENDENT SCHOOL.							
TAYLOR COMMON SCHOOL							
CAMPBELLSVILLE							
TODD 110							

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost
Name of Taxing Jurisdiction		Merchants	Goods Stored in	Inventory -	Other Tangible	Construction Work	State & Local
Name of Taxing Junistiction	Schedule A	Inventory	Warehouse	In Transit	Property	in Process (other)	Taxes
	(Line 17)	(Line 31)	(Line 35)	(Line 36)	(Line 60)	(Line 82)	Columns 1+2+3+5+6
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							
WARREN 114							
BOWLING GREEN INDEPENDENT SCHOOL							
WARREN COMMON SCHOOL							
BOWLING GREEN							
SMITHS GROVE							
WASHINGTON 115							
WASHINGTON COMMON SCHOOL							
SPRINGFIELD							
WAYNE 116							
WAYNE COMMON SCHOOL							
MONTICELLO							
WEBSTER 117							
WEBSTER COMMON SCHOOL							
CLAY							
DIXON							
PROVIDENCE							
SEBREE							
SLAUGHTERS							
AMBULANCE DIST (outside city of Providence)							
WHITLEY 118							
CORBIN INDEPENDENT SCHOOL							
WHITLEY COMMON SCHOOL							

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost	Original Cost
Name of Taxing Jurisdiction		Merchants	Goods Stored in	Inventory -	Other Tangible	Construction Work	State & Local
Name of Taxing Jurisdiction	Schedule A	Inventory	Warehouse	In Transit	Property	in Process (other)	Taxes
	(Line 17)	(Line 31)	(Line 35)	(Line 36)	(Line 60)	(Line 82)	Columns 1+2+3+5+6
WILLIAMSBURG INDEPENDENT SCHOOL							
CORBIN							
WILLIAMSBURG							
WOLFE 119							
WOLFE COMMON SCHOOL							
CAMPTON							
WOODFORD 120							
WOODFORD COMMON SCHOOL							
MIDWAY							
VERSAILLES							
WOODFORD FIRE DIST (outside cities)							
TOTAL COMMON SCHOOL DISTRICTS	0	0	0	0	0	0	0
TOTAL OF ALL SCHOOL DISTRICTS	0	0	0	0	0	0	0

61A500(J) (10-13)
Commonwealth of Kentucky
Department of Revenue

SUMMARY OF REPORTED PERSONAL TANGIBLE PROPERTY LISTING BY TAXING DISTRICT AS OF DECEMBER 31, 2013

NAME OF TAXPAYER:	GNC:	

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Name of Taxing Jurisdiction	Reported Value Schedule A (Line 17)	Reported Value Merchants Inventory (Line 31)	Reported Value Goods Stored in Warehouse (Line 35)	Reported Value Inventory - In Transit (Line 36)	Reported Value Other Tangible Property (Line 60)	Reported Value Construction Work in Process (other) (Line 82)	Reported Value State & Local Taxes Columns 1+2+3+5+6
ADAIR 1	,	,	,	,	, ,	,	
ADAIR COMMON SCHOOL							0
COLUMBIA							0
ALLEN 2							
ALLEN COMMON SCHOOL							0
SCOTTSVILLE							0
ANDERSON 3							
ANDERSON COMMON SCHOOL							0
LAWRENCEBURG							0
ANDERSON CO FIRE DIST(outside Lawrenceburg)							0
BALLARD 4							
BALLARD COMMON SCHOOL							0
BARLOW							0
KEVIL							0
LACENTER							0
WICKLIFFE							0
BARREN 5							
BARREN COMMON SCHOOL							0
CAVERNA INDEPENDENT SCHOOL							0
GLASGOW INDEPENDENT SCHOOL							0
CAVE CITY							0
GLASGOW							0
PARK CITY							0
BATH 6							
BATH COMMON SCHOOL							0
OWINGSVILLE							0
SALT LICK							0
SHARPSBURG							0
BATH CO FIRE DIST (outside Owingsville)							0

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Name of Taxing Jurisdiction	Reported Value Schedule A	Reported Value Merchants Inventory	Reported Value Goods Stored in Warehouse	Reported Value Inventory - In Transit	Reported Value Other Tangible Property	Reported Value Construction Work in Process (other)	Reported Value State & Local Taxes
	(Line 17)	(Line 31)	(Line 35)	(Line 36)	(Line 60)	(Line 82)	Columns 1+2+3+5+6
BELL 7							
BELL COMMON SCHOOL							0
MIDDLESBORO INDEPENDENT SCHOOL							0
PINEVILLE INDEPENDENT SCHOOL							0
MIDDLESBORO							0
PINEVILLE							0
BOONE 8							
BOONE COMMON SCHOOL							0
WALTON-VERONA INDEPENDENT SCHOOL							0
KENTON COUNTY SCHOOL IN BOONE COUNTY							0
FLORENCE (inside city no F.D.)							0
UNION							0
WALTON							0
FIRE DIST 1 WALTON							0
FIRE DIST 2 BELLEVIEW							0
FIRE DIST 3 HEBRON							0
FIRE DIST 4 UNION							0
FIRE DIST 5 BURLINGTON							0
FIRE DIST 6 PT PLEASANT							0
FIRE DIST 7 PETERSBURG							0
FIRE DIST 8 VERONA							0
FIRE DIST 9 FLORENCE (does not include city)							0
BOURBON 9							
BOURBON COMMON SCHOOL							0
PARIS INDEPENDENT SCHOOL							0
MILLERSBURG							0
NORTH MIDDLETOWN							0
PARIS							0
BOYD 10							
ASHLAND INDEPENDENT SCHOOL							0
BOYD COMMON SCHOOL							0
FAIRVIEW INDEPENDENT SCHOOL							0
RUSSELL INDEPENDENT SCHOOL							0
ASHLAND							0
CATLETTSBURG							0
BIG SANDY FIRE DIST							0
CANNONSBURG FIRE DIST							0
EAST FORK FIRE DIST							0

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Name of Taxing Jurisdiction	Reported Value Schedule A (Line 17)	Reported Value Merchants Inventory (Line 31)	Reported Value Goods Stored in Warehouse (Line 35)	Reported Value Inventory - In Transit (Line 36)	Reported Value Other Tangible Property (Line 60)	Reported Value Construction Work in Process (other) (Line 82)	Reported Value State & Local Taxes Columns 1+2+3+5+6
ENGLAND HILL FIRE DIST			, ,				(
FAIRVIEW-WESTWOOD FIRE DIST (Fairview Ind. & Russell Ind.)							(
SUMMIT-IRONVILLE FIRE DIST							(
FLOODWALL ASHLAND							
FLOODWALL CATLETTSBURG							(
BOYLE 11							
BOYLE COMMON SCHOOL							(
DANVILLE INDEPENDENT SCHOOL							(
DANVILLE							1
JUNCTION CITY							(
PERRYVILLE							(
BOYLE COUNTY FIRE DIST (outside 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							(
FOX CHASE							(
HILLVIEW							(
HUNTER HOLLOW							(
LEBANON JUNCTION							(
MOUNT WASHINGTON							(
PIONEER VILLAGE							(
SHEPHERDSVILLE							
MOUNT WASHINGTON FIRE DIST							(

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Name of Taxing Jurisdiction	Reported Value Schedule A (Line 17)	Reported Value Merchants Inventory (Line 31)	Reported Value Goods Stored in Warehouse (Line 35)	Reported Value Inventory - In Transit (Line 36)	Reported Value Other Tangible Property (Line 60)	Reported Value Construction Work in Process (other) (Line 82)	Reported Value State & Local Taxes Columns 1+2+3+5+6
NICHOLS FIRE DIST	, ,	, ,	, ,	, ,	,	, ,	0
SOUTHEAST FIRE DIST							0
ZONETON FIRE DIST							0
BUTLER 16							
BUTLER COMMON SCHOOL							0
MORGANTOWN							0
WOODBURY							0
CALDWELL 17							
CALDWELL COMMON SCHOOL							C
FREDONIA							0
PRINCETON							0
CALLOWAY 18							
CALLOWAY COMMON SCHOOL							0
MURRAY INDEPENDENT SCHOOL							0
HAZEL							0
MURRAY							0
CALLOWAY COUNTY FIRE DIST (outside cities)							0
CAMPBELL 19							
BELLEVUE INDEPENDENT SCHOOL							0
CAMPBELL COMMON SCHOOL							С
DAYTON INDEPENDENT SCHOOL							С
FORT THOMAS INDEPENDENT SCHOOL							C
NEWPORT INDEPENDENT SCHOOL							С
SILVER GROVE INDEPENDENT SCHOOL							(
SOUTHGATE INDEPENDENT SCHOOL							(
BELLEVUE							(
COLD SPRING							(
CRESTVIEW							(
DAYTON							C
FORT THOMAS							0
HIGHLAND HEIGHTS							0
MELBOURNE							0
MENTOR							0
NEWPORT							0
SILVER GROVE							C
SOUTHGATE							C
WILDER							C
WOODLAWN							0

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Name of Taxing Jurisdiction	Reported Value Schedule A (Line 17)	Reported Value Merchants Inventory (Line 31)	Reported Value Goods Stored in Warehouse (Line 35)	Reported Value Inventory - In Transit (Line 36)	Reported Value Other Tangible Property (Line 60)	Reported Value Construction Work in Process (other) (Line 82)	Reported Value State & Local Taxes Columns 1+2+3+5+6
FIRE DIST 1 (E. Campbell)	, ,	(2 2 7	(2 2 2)	(2 2 2 7	(222,		0
FIRE DIST 2 (Central Campbell)							0
FIRE DIST 4 (S. Campbell)							0
FIRE DIST 5 (Alexandria)							0
FIRE DIST 6 (Melbourne)							0
SOUTHGATE FIRE DIST							0
CARLISLE 20							
CARLISLE COMMON SCHOOL							0
ARLINGTON							0
BARDWELL							0
CARROLL 21							
CARROLL COMMON SCHOOL							0
CARROLLTON							0
GHENT							0
PRESTONVILLE							0
SANDERS							0
WORTHVILLE							0
GHENT FIRE DIST							0
CARTER 22							
CARTER COMMON SCHOOL							0
GRAYSON							0
OLIVE HILL							0
CASEY 23							
CASEY COMMON SCHOOL							0
LIBERTY							0
CHRISTIAN 24							
CHRISTIAN COMMON SCHOOL							0
CROFTON							0
HOPKINSVILLE							0
LAFAYETTE							0
OAK GROVE							0
PEMBROKE							0
CLARK 25							
CLARK COMMON SCHOOL							0
WINCHESTER							0
CLAY 26							
CLAY COMMON SCHOOL							0
MANCHESTER							0

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	Reported Value	Reported Value	Reported Value	Reported Value	Reported Value	Reported Value	Reported Value
Name of Taxing Jurisdiction		Merchants	Goods Stored in	Inventory -	Other Tangible	Construction Work	State & Local
rame of raxing canoalone	Schedule A	Inventory	Warehouse	In Transit	Property	in Process (other)	Taxes
	(Line 17)	(Line 31)	(Line 35)	(Line 36)	(Line 60)	(Line 82)	Columns 1+2+3+5+6
CLINTON 27							
CLINTON COMMON SCHOOL							0
ALBANY							0
CRITTENDEN 28							
CRITTENDEN COMMON SCHOOL							0
MARION							0
CUMBERLAND 29							
CUMBERLAND COMMON SCHOOL							0
BURKESVILLE							0
DAVIESS 30							
DAVIESS COMMON SCHOOL							0
OWENSBORO INDEPENDENT SCHOOL							0
OWENSBORO							0
WHITESVILLE							0
EDMONSON 31							
EDMONSON COMMON SCHOOL							0
BROWNSVILLE							0
ELLIOTT 32							
ELLIOTT COMMON SCHOOL							0
SANDY HOOK							0
ESTILL 33							
ESTILL COMMON SCHOOL							0
IRVINE							0
RAVENNA							0
FAYETTE 34							
FAYETTE COMMON SCHOOL							0
FLEMING 35							
FLEMING COMMON SCHOOL							0
FLEMINGSBURG							0
FLOYD 36							
FLOYD COMMON SCHOOL							0
ALLEN							0
MARTIN				_			0
PRESTONSBURG							0
WAYLAND							0
WHEELWRIGHT							0
ALLEN FIRE DIST							0
AUXIER FIRE DIST							0

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Name of Taxing Jurisdiction	Reported Value Schedule A (Line 17)	Reported Value Merchants Inventory (Line 31)	Reported Value Goods Stored in Warehouse (Line 35)	Reported Value Inventory - In Transit (Line 36)	Reported Value Other Tangible Property (Line 60)	Reported Value Construction Work in Process (other) (Line 82)	Reported Value State & Local Taxes Columns 1+2+3+5+6
BETSY LANE FIRE DIST	(Line 17)	(Line or)	(Line 66)	(Line 00)	(Eine oo)	(Line 02)	0
COW CREEK FIRE DIST							0
DAVID FIRE DIST							0
GARRETT FIRE DIST							0
LEFT BEAVER FIRE DIST							0
MARTIN FIRE DIST							0
MAYTOWN FIRE DIST							0
MIDDLE CREEK FIRE DIST							0
MUDCREEK FIRE DIST							0
NORTH FLOYD FIRE DIST							0
SOUTHEAST FIRE DIST							0
TOLER CREEK FIRE DIST							0
WAYLAND FIRE DIST							0
FRANKLIN 37							
FRANKFORT INDEPENDENT SCHOOL							0
FRANKLIN COMMON SCHOOL							0
FRANKFORT							0
FULTON 38							
FULTON COMMON SCHOOL							0
FULTON INDEPENDENT SCHOOL							0
FULTON							0
HICKMAN							0
HICKMAN/FIRE APPARATUS (city of Hickman)							0
GALLATIN 39							
GALLATIN COMMON SCHOOL							0
GLENCOE							0
SPARTA							0
WARSAW							0
VERONA FIRE DIST							0
GARRARD 40							
GARRARD COMMON SCHOOL							0
LANCASTER							0
BUCKEYE FIRE DIST #3							0
CARTERSVILLE-PAINTLICK FIRE DIST #4							0
GARRARD COUNTY FIRE DIST #1							0
NORTH GARRARD or CAMP DIX FIRE DIST #2							0
GRANT 41							
GRANT COMMON SCHOOL							0

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Name of Taxing Jurisdiction	Reported Value Schedule A (Line 17)	Reported Value Merchants Inventory (Line 31)	Reported Value Goods Stored in Warehouse (Line 35)	Reported Value Inventory - In Transit (Line 36)	Reported Value Other Tangible Property (Line 60)	Reported Value Construction Work in Process (other) (Line 82)	Reported Value State & Local Taxes Columns 1+2+3+5+6
WILLIAMSTOWN INDEPENDENT SCHOOL	(Line 17)	(Line 01)	(Line 00)	(Line 00)	(Ellie 66)	(Line 02)	0
CORINTH							0
CRITTENDEN							0
DRY RIDGE							0
WILLIAMSTOWN							0
GRAVES 42							
GRAVES COMMON SCHOOL							0
MAYFIELD INDEPENDENT SCHOOL							0
MAYFIELD							0
WINGO							0
WINGO FIRE DIST							0
GRAYSON 43							
GRAYSON COMMON SCHOOL							0
CANEYVILLE							0
CLARKSON							0
LEITCHFIELD							0
GREEN 44							
GREEN COMMON SCHOOL							0
GREENSBURG							0
GREENUP 45							
GREENUP COMMON SCHOOL							0
RACELAND INDEPENDENT SCHOOL							0
RUSSELL INDEPENDENT SCHOOL							0
GREENUP							0
RACELAND							0
RUSSELL							0
WORTHINGTON							0
WURTLAND							0
FIREBRICK FIRE DIST							0
LITTLE SANDY FIRE DIST							0
LLOYD FIRE DIST							0
LOAD FIRE DIST							0
MALONETON FIRE DIST							0
OLDTOWN FIRE DIST							0
SOUTH SHORE FIRE DIST							0
WURTLAND FIRE DIST							0
AMBULANCE DIST							0
HANCOCK 46							

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Name of Taxing Jurisdiction	Reported Value Schedule A	Reported Value Merchants Inventory	Reported Value Goods Stored in Warehouse	Reported Value Inventory - In Transit	Reported Value Other Tangible Property	Reported Value Construction Work in Process (other)	Reported Value State & Local Taxes
	(Line 17)	(Line 31)	(Line 35)	(Line 36)	(Line 60)	(Line 82)	Columns 1+2+3+5+6
HANCOCK COMMON SCHOOL							0
HAWESVILLE							0
LEWISPORT							0
HARDIN 47							
ELIZABETHTOWN INDEPENDENT SCHOOL							0
HARDIN COUNTY SCHOOL							0
WEST POINT INDEPENDENT SCHOOL							0
ELIZABETHTOWN							0
RADCLIFF							0
SONORA							0
UPTON							0
VINE GROVE							0
WEST POINT							0
HARLAN 48							
HARLAN COMMON SCHOOL							0
HARLAN INDEPENDENT SCHOOL							0
BENHAM							0
CUMBERLAND							0
EVARTS							0
HARLAN							0
LOYALL							0
LYNCH							0
HARRISON 49							
HARRISON COMMON SCHOOL							0
BERRY							0
CYNTHIANA							0
HARRISON COUNTY FIRE DIST (outside cities)							0
HART 50							
CAVERNA INDEPENDENT SCHOOL							0
HART COMMON SCHOOL							0
BONNIEVILLE							0
HORSE CAVE							0
MUNFORDVILLE							0
HENDERSON 51							
HENDERSON COMMON SCHOOL							0
CORYDON							0
HENDERSON							0

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Name of Taxing Jurisdiction	Reported Value Schedule A (Line 17)	Reported Value Merchants Inventory (Line 31)	Reported Value Goods Stored in Warehouse (Line 35)	Reported Value Inventory - In Transit (Line 36)	Reported Value Other Tangible Property (Line 60)	Reported Value Construction Work in Process (other) (Line 82)	Reported Value State & Local Taxes Columns 1+2+3+5+6
ROBARDS							0
CORYDON SEWER							0
HENRY 52							
EMINENCE INDEPENDENT SCHOOL							0
HENRY COMMON SCHOOL							0
CAMPBELLSBURG							0
EMINENCE							0
NEW CASTLE							0
PLEASUREVILLE							0
SMITHFIELD							0
HICKMAN 53							
HICKMAN COMMON SCHOOL							0
CLINTON							0
CLINTON FIRE DIST							0
COLUMBUS FIRE DIST							0
HOPKINS 54							
DAWSON SPRINGS INDEPENDENT SCHOOL							0
HOPKINS COMMON SCHOOL							0
DAWSON SPRINGS							0
EARLINGTON							0
HANSON							C
MADISONVILLE							C
MORTONS GAP							0
NEBO							0
NORTONVILLE							0
ST CHARLES							0
WHITE PLAINS							0
JACKSON 55							
JACKSON COMMON SCHOOL							0
MCKEE							0
JEFFERSON 56							
ANCHORAGE INDEPENDENT SCHOOL							0
JEFFERSON COMMON SCHOOL							0
ANCHORAGE							0
HURSTBOURNE ACRES							0
LYNNVIEW							0
URBAN SERVICES DIST/LOUISVILLE							0
							0
MOCKINGBIRD VALLEY		1		1		1	1

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Name of Taxing Jurisdiction	Reported Value Schedule A (Line 17)	Reported Value Merchants Inventory (Line 31)	Reported Value Goods Stored in Warehouse (Line 35)	Reported Value Inventory - In Transit (Line 36)	Reported Value Other Tangible Property (Line 60)	Reported Value Construction Work in Process (other) (Line 82)	Reported Value State & Local Taxes Columns 1+2+3+5+6
POPLAR HILLS	•	, ,	, ,		·		0
SHIVELY							0
WATTERSON PARK							0
ANCHORAGE FIRE DIST							0
BUECHEL FIRE DIST							0
CAMP TAYLOR FIRE DIST							0
EASTWOOD FIRE DIST							0
FAIRDALE FIRE DIST							0
FERN CREEK FIRE DIST							0
HARRODS CREEK FIRE DIST							0
HIGHVIEW FIRE DIST							0
JEFFERSONTOWN FIRE DIST							0
LAKE DREAMLAND FIRE DIST							0
LYNDON FIRE DIST							0
MCMAHAN (Jefferson County 14) FIRE DIST							0
MIDDLETOWN FIRE DIST							0
OKOLONA FIRE DIST							0
PLEASURE RIDGE PARK FIRE DIST							0
ST MATTHEWS FIRE DIST							0
WORTHINGTON FIRE DIST							0
ANCHORAGE AMBULANCE DIST							0
LYNNVIEW GARBAGE DIST							0
JESSAMINE 57							
JESSAMINE COMMON SCHOOL							0
NICHOLASVILLE							0
WILMORE							0
FIRE DIST (outside cities)							0
N JESSAMINE SUB FIRE DIST							0
JOHNSON 58							
JOHNSON COMMON SCHOOL							0
PAINTSVILLE INDEPENDENT SCHOOL							0
PAINTSVILLE							0
KENTON 59							
BEECHWOOD INDEPENDENT SCHOOL							0
KENTON COMMON SCHOOL							0
COVINGTON INDEPENDENT SCHOOL							0
ERLANGER INDEPENDENT SCHOOL							0
LUDLOW INDEPENDENT SCHOOL							0

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	Reported Value	Reported Value	Reported Value	Reported Value	Reported Value	Reported Value	Reported Value
Name of Taxing Jurisdiction		Merchants	Goods Stored in	Inventory -	Other Tangible	Construction Work	State & Local
Name of Taxing Jurisdiction	Schedule A	Inventory	Warehouse	In Transit	Property	in Process (other)	Taxes
	(Line 17)	(Line 31)	(Line 35)	(Line 36)	(Line 60)	(Line 82)	Columns 1+2+3+5+6
WALTON VERONA INDEPENDENT SCHOOL							0
COVINGTON							0
CRESCENT SPRINGS							0
EDGEWOOD							0
ELSMERE							0
ERLANGER							0
FORT WRIGHT							0
INDEPENDENCE							0
LAKESIDE PARK							0
LUDLOW							0
PARK HILLS							0
RYLAND HEIGHTS							0
TAYLOR MILL							0
VILLA HILLS							0
WALTON							0
BOONE WALTON FIRE DIST							0
ELSMERE FIRE DIST							0
INDEPENDENCE FIRE DIST							0
KENTON FIRE DIST							0
LUDLOW FIRE PROTECTION AND EMS							0
PINER FISKBURG FIRE DIST							0
RYLAND HEIGHTS FIRE DIST							0
KNOTT 60							
KNOTT COMMON SCHOOL							0
HINDMAN							0
KNOX 61							
BARBOURVILLE INDEPENDENT SCHOOL							0
CORBIN INDEPENDENT SCHOOL							0
KNOX COMMON SCHOOL							0
BARBOURVILLE							0
CORBIN							0
LARUE 62							
LARUE COMMON SCHOOL							0
HODGENVILLE							0
UPTON							0
LAUREL 63							
EAST BERNSTADT INDEPENDENT SCHOOL							0
LAUREL COMMON SCHOOL							0

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Name of Taxing Jurisdiction	Schedule A	Reported Value Merchants Inventory	Reported Value Goods Stored in Warehouse	Reported Value Inventory - In Transit	Reported Value Other Tangible Property	Reported Value Construction Work in Process (other)	Reported Value State & Local Taxes Columns 1+2+3+5+6
LONDON	(Line 17)	(Line 31)	(Line 35)	(Line 36)	(Line 60)	(Line 82)	Columns 1+2+3+5+6
LAWRENCE 64							0
LAWRENCE COMMON SCHOOL							0
LOUISA							0
LEE 65							,
LEE COMMON SCHOOL							0
BEATTYVILLE							0
LESLIE 66							
LESLIE COMMON SCHOOL							0
LETCHER 67							
JENKINS INDEPENDENT SCHOOL							0
LETCHER COMMON SCHOOL							0
FLEMING-NEON							0
JENKINS							0
WHITESBURG							0
LEWIS 68							
LEWIS COMMON SCHOOL							0
VANCEBURG							0
BLACK OAK FIRE DIST#5							0
CAMP DIX FIRE DIST#7							0
FIREBRICK FIRE DIST#4							0
GARRISON FIRE DIST#3							0
KINNICONICK FIRE DIST#6							C
TOLLESBORO FIRE DIST#2							0
LEWIS CO FIRE DIST#8							0
LINCOLN 69							
LINCOLN COMMON SCHOOL							0
CRAB ORCHARD							0
EUBANK							0
HUSTONVILLE							0
STANFORD							0
FIRE DIST(county wide less cities)							0
LIVINGSTON 70							
LIVINGSTON COMMON SCHOOL							0
GRAND RIVERS							0
SALEM							0
SMITHLAND							0
BURNA FIRE DIST							0

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Name of Taxing Jurisdiction	Reported Value Schedule A (Line 17)	Reported Value Merchants Inventory (Line 31)	Reported Value Goods Stored in Warehouse (Line 35)	Reported Value Inventory - In Transit (Line 36)	Reported Value Other Tangible Property (Line 60)	Reported Value Construction Work in Process (other) (Line 82)	Reported Value State & Local Taxes Columns 1+2+3+5+6
GRAND LAKES FIRE DIST							0
LEDBETTER FIRE DIST							0
LOGAN 71							
LOGAN COMMON SCHOOL							0
RUSSELLVILLE INDEPENDENT SCHOOL							0
ADAIRVILLE							0
AUBURN							0
LEWISBURG							0
RUSSELLVILLE							0
LYON 72							
LYON COMMON SCHOOL							0
EDDYVILLE							0
KUTTAWA							0
LYON CO FIRE DIST#1							0
LYON CO FIRE DIST#2							0
MADISON 76							
BEREA INDEPENDENT SCHOOL							0
MADISON COMMON SCHOOL							0
BEREA							0
RICHMOND							0
MAGOFFIN 77							
MAGOFFIN COMMON SCHOOL							0
SALYERSVILLE							0
MARION 78							
MARION COMMON SCHOOL							0
LEBANON							0
LORETTO							0
MARSHALL 79					_		
MARSHALL COMMON SCHOOL							0
BENTON							0
CALVERT CITY							0
HARDIN							0
AURORA-ROSS FIRE DIST#3					_		0
EAST MARSHALL FIRE DIST#6							0
ENO FIRE DIST #10							0
FAIRDEALING/OLIVE FIRE DIST #12							0
GARBAGE DIST (county wide less Calvert city)							0
GILBERTSVILLE FIRE DIST #5							0

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Name of Taxing Jurisdiction	Reported Value Schedule A (Line 17)	Reported Value Merchants Inventory (Line 31)	Reported Value Goods Stored in Warehouse (Line 35)	Reported Value Inventory - In Transit (Line 36)	Reported Value Other Tangible Property (Line 60)	Reported Value Construction Work in Process (other) (Line 82)	Reported Value State & Local Taxes Columns 1+2+3+5+6
HARDIN-SOUTH MARSHALL FIRE DIST #13							0
HARVEY-BREWERS FIRE DIST #11							0
PALMA\BRIENSBURG FIRE DIST #8							0
POSSUM-TROT-SHARPE FIRE DIST #7							0
MARTIN 80							
MARTIN COMMON SCHOOL							0
INEZ							0
MASON 81							
MASON COMMON SCHOOL							0
MAYSVILLE							0
MCCRACKEN 73							
MCCRACKEN COMMON SCHOOL							0
PADUCAH INDEPENDENT SCHOOL							0
PADUCAH							0
CONCORD FIRE DIST							0
HENDRON FIRE DIST							0
LONE OAK FIRE DIST							0
MELBER-NEW HOPE FIRE DIST							0
PADUCAH JR COLLEGE - COUNTY							0
PADUCAH JR COLLEGE - CITY							0
REIDLAND-FARLEY FIRE DIST							0
WEST MCCRACKEN FIRE DIST							0
MCCREARY 74							
MCCREARY COMMON SCHOOL							0
CENTRAL MCCREARY CO FIRE DIST							0
EAGLE-SAWYER FIRE DIST							0
NORTH MCCREARY CO FIRE DIST							0
SOUTH MCCREARY CO FIRE DIST							0
WEST MCCREARY CO FIRE DIST							0
MCLEAN 75							
MCLEAN COMMON SCHOOL							0
CALHOUN							0
ISLAND							0
LIVERMORE							0
SACRAMENTO							0
MEADE 82							
MEADE COMMON SCHOOL							0
BRANDENBURG							0

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Name of Taxing Jurisdiction	Reported Value Schedule A (Line 17)	Reported Value Merchants Inventory (Line 31)	Reported Value Goods Stored in Warehouse (Line 35)	Reported Value Inventory - In Transit (Line 36)	Reported Value Other Tangible Property (Line 60)	Reported Value Construction Work in Process (other) (Line 82)	Reported Value State & Local Taxes Columns 1+2+3+5+6
EKRON	, ,	, ,	, ,	, ,	,	, ,	0
MULDRAUGH							0
BATTLETOWN FIRE DIST							0
EKRON FIRE DIST							0
FLAHERTY FIRE DIST							0
MEADE CO FIRE DIST #1							0
PAYNEVILLE FIRE DIST							0
MENIFEE 83							
MENIFEE COMMON SCHOOL							0
FRENCHBURG							0
MERCER 84							
BURGIN INDEPENDENT SCHOOL							0
MERCER COMMON SCHOOL							0
BURGIN							0
HARRODSBURG							0
FIRE DIST(county wide less cities)							0
METCALFE 85							
METCALFE COMMON SCHOOL							0
EDMONTON							0
MONROE 86							
MONROE COMMON SCHOOL							0
FOUNTAIN RUN							0
GAMALIEL							0
TOMPKINSVILLE							0
MONTGOMERY 87							
MONTGOMERY COMMON SCHOOL							0
MOUNT STERLING							0
FIRE DIST (outside Mt Sterling)							0
MORGAN 88							
MORGAN COMMON SCHOOL							0
WEST LIBERTY							0
MUHLENBERG 89							
MUHLENBERG COMMON SCHOOL							0
CENTRAL CITY							0
DRAKESBORO							0
GREENVILLE							0
POWDERLY							0
NELSON 90							

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Name of Taxing Jurisdiction	Reported Value Schedule A (Line 17)	Reported Value Merchants Inventory (Line 31)	Reported Value Goods Stored in Warehouse (Line 35)	Reported Value Inventory - In Transit (Line 36)	Reported Value Other Tangible Property (Line 60)	Reported Value Construction Work in Process (other) (Line 82)	Reported Value State & Local Taxes Columns 1+2+3+5+6
BARDSTOWN INDEPENDENT SCHOOL	, ,	,	, ,	, ,	, ,	, ,	0
NELSON COMMON SCHOOL							0
BARDSTOWN							0
BLOOMFIELD							0
FAIRFIELD							0
NEW HAVEN							0
NICHOLAS 91							
NICHOLAS COMMON SCHOOL							0
CARLISLE							0
FIRE DIST (outside Carlisle)							0
OHIO 92							
OHIO COMMON SCHOOL							0
BEAVER DAM							0
CENTERTOWN							0
FORDSVILLE							0
HARTFORD							0
MCHENRY							0
ROCKPORT							0
OLDHAM 93							
OLDHAM COMMON SCHOOL							0
LAGRANGE							0
PEWEE VALLEY							0
BALLARDSVILLE FIRE DIST							0
LA GRANGE FIRE DIST							0
NORTH OLDHAM FIRE DIST							0
PEWEE VALLEY FIRE DIST							0
SOUTH OLDHAM FIRE DIST							0
WESTPORT FIRE DIST							0
WORTHINGTON EAST FIRE DIST							0
OWEN 94							
OWEN COMMON SCHOOL							0
OWENTON							0
SPARTA							0
OWSLEY 95							
OWSLEY COMMON SCHOOL							0
BOONEVILLE							0
PENDLETON 96							
PENDLETON COMMON SCHOOL							0

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Name of Taxing Jurisdiction	Reported Value Schedule A (Line 17)	Reported Value Merchants Inventory (Line 31)	Reported Value Goods Stored in Warehouse (Line 35)	Reported Value Inventory - In Transit (Line 36)	Reported Value Other Tangible Property (Line 60)	Reported Value Construction Work in Process (other) (Line 82)	Reported Value State & Local Taxes Columns 1+2+3+5+6
BUTLER	, ,	, ,	,	, ,	,	, ,	(
FALMOUTH							(
KENTON FIRE DIST							C
NORTH PENDLETON FIRE DIST							C
RUTH COURT ASHLY LANE ROAD MAIN							C
PERRY 97							
HAZARD INDEPENDENT SCHOOL							C
PERRY COMMON SCHOOL							C
BUCKHORN							C
HAZARD							C
VICCO							(
PIKE 98							
PIKE COMMON SCHOOL							C
PIKEVILLE INDEPENDENT SCHOOL							(
ELKHORN CITY							C
PIKEVILLE							C
POWELL 99							
POWELL COMMON SCHOOL							C
CLAY CITY							(
STANTON							(
PULASKI 100							
PULASKI COMMON SCHOOL							(
SCIENCE HILL INDEPENDENT SCHOOL							(
SOMERSET INDEPENDENT SCHOOL							(
BURNSIDE							(
EUBANK							(
FERGUSON							(
SCIENCE HILL							(
SOMERSET							C
ROBERTSON 101							
ROBERTSON COMMON SCHOOL							(
MOUNT OLIVET							(
ROCKCASTLE 102							
ROCKCASTLE COMMON SCHOOL							C
BRODHEAD							C
LIVINGSTON							(
MOUNT VERNON							(
ROWAN 103							

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	Reported Value	Reported Value	Reported Value	Reported Value	Reported Value	Reported Value	Reported Value
Name of Taxing Living disting		Merchants	Goods Stored in	Inventory -	Other Tangible	Construction Work	State & Local
Name of Taxing Jurisdiction	Schedule A	Inventory	Warehouse	In Transit	Property	in Process (other)	Taxes
	(Line 17)	(Line 31)	(Line 35)	(Line 36)	(Line 60)	(Line 82)	Columns 1+2+3+5+6
ROWAN COMMON SCHOOL							0
LAKEVIEW HEIGHTS							0
MOREHEAD							0
RUSSELL 104							
RUSSELL COMMON SCHOOL							0
JAMESTOWN							0
RUSSELL SPRINGS							0
SCOTT 105							
SCOTT COMMON SCHOOL							0
CORINTH							0
GEORGETOWN							0
SADIEVILLE							0
STAMPING GROUND							0
SHELBY 106							
SHELBY COMMON SCHOOL							0
PLEASUREVILLE							0
SHELBYVILLE							0
MT EDEN FIRE DIST							0
BALLARDSVILLE FIRE DIST							0
LONG RUN FIRE DIST							0
PEWEE VALLEY FIRE DIST							0
SHELBY COUNTY SUB FIRE DIST							0
SIMPSONVILLE FIRE DIST							0
SOUTH OLDHAM FIRE DIST							0
SIMPSON 107							
SIMPSON COMMON SCHOOL							0
FRANKLIN							0
SPENCER 108							
SPENCER COMMON SCHOOL							0
TAYLORSVILLE							0
MT EDEN FIRE DIST#4							0
SPENCER CO FIRE DIST (outside Taylorsville & Mt Eden FIRE DIST)							0
TAYLOR 109							
CAMPBELLSVILLE INDEPENDENT SCHOOL.							0
TAYLOR COMMON SCHOOL							0
CAMPBELLSVILLE							0
TODD 110							

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Name of Taxing Jurisdiction	Reported Value Schedule A (Line 17)	Reported Value Merchants Inventory (Line 31)	Reported Value Goods Stored in Warehouse (Line 35)	Reported Value Inventory - In Transit (Line 36)	Reported Value Other Tangible Property (Line 60)	Reported Value Construction Work in Process (other) (Line 82)	Reported Value State & Local Taxes Columns 1+2+3+5+6
TODD COMMON SCHOOL	, ,	,	,	,	,	, ,	(
ELKTON							(
GUTHRIE							C
TRENTON							(
TRIGG 111							
TRIGG COMMON SCHOOL							(
CADIZ							(
TRIMBLE 112							
TRIMBLE COMMON SCHOOL							(
BEDFORD							(
UNION 113							
UNION COMMON SCHOOL							(
MORGANFIELD							(
STURGIS							(
UNIONTOWN							(
WAVERLY							(
WARREN 114							
BOWLING GREEN INDEPENDENT SCHOOL							(
WARREN COMMON SCHOOL							(
BOWLING GREEN							(
SMITHS GROVE							(
WASHINGTON 115							
WASHINGTON COMMON SCHOOL							(
SPRINGFIELD							(
WAYNE 116							
WAYNE COMMON SCHOOL							(
MONTICELLO							(
WEBSTER 117							
WEBSTER COMMON SCHOOL							(
CLAY							(
DIXON							(
PROVIDENCE							(
SEBREE							(
SLAUGHTERS							(
AMBULANCE DIST (outside city of Providence)							
WHITLEY 118							
CORBIN INDEPENDENT SCHOOL							(
WHITLEY COMMON SCHOOL							

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	Reported Value	Reported Value	Reported Value	Reported Value	Reported Value	Reported Value	Reported Value
Name of Taying Juris disting		Merchants	Goods Stored in	Inventory -	Other Tangible	Construction Work	State & Local
Name of Taxing Jurisdiction	Schedule A	Inventory	Warehouse	In Transit	Property	in Process (other)	Taxes
	(Line 17)	(Line 31)	(Line 35)	(Line 36)	(Line 60)	(Line 82)	Columns 1+2+3+5+6
WILLIAMSBURG INDEPENDENT SCHOOL							0
CORBIN							0
WILLIAMSBURG							0
WOLFE 119							
WOLFE COMMON SCHOOL							0
CAMPTON							0
WOODFORD 120							
WOODFORD COMMON SCHOOL							0
MIDWAY							0
VERSAILLES							0
WOODFORD FIRE DIST (outside cities)							0
TOTAL COMMON SCHOOL DISTRICTS	0	0	0	0	0	0	0
TOTAL OF ALL SCHOOL DISTRICTS	0	0	0	0	0	0	0

61A500(K) (10-13) Commonwealth of Kentucky DEPARTMENT OF REVENUE

Personal Tangible Property Listing by Taxing District

	IX.
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As of December 31, 2013

Name of Taxpayer
List of Property in (Name of County)
Name of Taxing Jurisdiction

	(A) Year of Acquisition	(B) Detailed Description of Property (provide account name, description and separate by property class)	(C) Sch A Line #	(D) Class Life (I to VI)	(E) Taxpayer's Original Cost	(F) Taxpayer's Net Book Value	(G) Kentucky Reported Value
1							
2							
3							
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39							
40 T =4	المسالمة المالمة						
lot	al in Jurisdict	ion					