

**COMMERCIAL WATERCRAFT
PERSONAL PROPERTY TAX RETURN
2019**



COMMONWEALTH OF KENTUCKY
OFFICE OF PROPERTY VALUATION
DEPARTMENT OF REVENUE



Forms may be obtained from:

www.revenue.ky.gov (Internet)

Taxpayer Assistance and Mailing Address:

Kentucky Department of Revenue

Office of Property Valuation

Public Service Branch, Station 32, Fourth Floor

501 High Street

Frankfort, KY 40601-2103

(502) 564-8175

(502) 564-8192 (fax)

www.revenue.ky.gov (Internet)

★★★ IMPORTANT MESSAGE TO TAXPAYER ★★★

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

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

KENTUCKY REVISED STATUTES

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

As used in KRS 136.1801 to 136.1806:

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

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

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

136.1803 Description of watercraft operated during previous calendar year. (Effective June 25, 2009)

On or before May 15, 2009, and each May 15 thereafter, each corporation operating watercraft within this state during the previous calendar year shall file on forms prescribed by the department, a detailed description of all watercraft it operated as of January 1 of the current year.

136.1804 Notification of assessed value of watercraft — Protest — Tax rates — Distribution of tax receipts — Administrative fee. (Effective January 1, 2010)

- (1) The department shall notify the corporation of the assessed value of its watercraft each year, as soon as possible after rates set by local authorities are provided to the department. The corporation shall have forty-five (45) days from the date of the department’s notice of assessment to protest as provided by KRS 131.110.
- (2) No appeal shall delay the collection or payment of taxes based upon the assessment in controversy. The corporation shall pay to the department all state and local taxing district

taxes due on the undisputed value of its watercraft as stated in the protest filed under KRS 131.110. When the valuation is finally determined upon appeal, the corporation shall be billed for any additional tax and interest at the tax interest rate as defined in KRS 131.010(6) from the date the tax would have become due if the assessment had not been appealed. The provisions of KRS 134.015(6) shall apply to the tax bill.

- (3) The state and local taxing district taxes on the watercraft are due forty-five (45) days from the date of notice of assessment. The tangible property taxes on watercraft shall be collected in accordance with the provisions of Chapter 134.
- (4) The state rate of taxation on watercraft shall be forty-five cents (\$0.45) upon each one hundred dollars (\$100) of assessed value of the watercraft.
- (5) The department shall annually calculate an aggregate local rate, which shall be imposed upon each one hundred (\$100) of assessed value of the watercraft.
 - (a) The aggregate local rate shall be the sum of each local personal property tax rate for each local taxing district multiplied by a fraction, the numerator of which shall be the length of the navigable waterways in the local taxing district and the denominator of which shall be the total of the length of all navigable waterways in this state. Both the numerator and denominator shall be adjusted, if necessary, by paragraph (b) of this subsection.
 - (b) For purposes of computing the local property tax rate in paragraph (a) of this section, the length of the navigable waterways of the Green River shall be reduced by fifty percent (50%) and the length of the navigable waterways of the Kentucky River shall be reduced by seventy-five percent (75%).
- (6) The watercraft taxes collected for local taxing districts by the department shall be distributed to each local taxing district based upon the local taxing district's fractional portion of the amount calculated in subsection (5) of this section.
- (7) Prior to distribution of taxes to local taxing districts, the department shall retain an administrative fee of one percent (1%) of the amount due each district. The fee imposed by this subsection shall have no effect upon the discount provided to taxpayers pursuant to KRS 134.015.

136.1805 Base collections. (Effective January 1, 2008)

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

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

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

**The Kentucky Department of Revenue
Mission Statement**

As part of the Finance and Administration Cabinet, the mission of the Kentucky Department of Revenue is to administer tax laws, collect revenue, and provide services in a fair, courteous, and efficient manner for the benefit of the Commonwealth and its citizens.

The Kentucky Department of Revenue does not discriminate on the basis of race, color, national origin, sex, age, religion, disability, sexual orientation, gender identity, veteran status, genetic information or ancestry in employment or the provision of services.

INSTRUCTIONS FOR FILING COMMERCIAL WATERCRAFT PERSONAL PROPERTY TAX RETURN

INTRODUCTION

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

WHO MUST FILE (KRS 136.1802)

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

ASSESSMENT DATE (KRS 136.1802)

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

WHAT IS ASSESSED (KRS 136.1802 and KRS 136.1803)

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

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

WHEN TO FILE

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

FILING EXTENSIONS

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

WHERE TO FILE

All tax returns must be mailed to the following address:

Kentucky Department of Revenue
Office of Property Valuation
Public Service Branch, Station 32, 4th Floor
501 High Street
Frankfort, KY 40601-2103

GENERAL FILING REQUIREMENTS

To properly report, note the following:

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

PENALTIES—LATE FILING, OMITTED FILING AND NONCOMPLIANCE (KRS 136.183, KRS 136.990, KRS 132.290(4), KRS 134.015, KRS 134.390)

Any taxpayer failing to timely complete, file and deliver the required tax return and accompanying schedules on or before May 15 of each year, shall pay a minimum penalty of 10 percent of the total taxes due. If any taxpayer fails to report as required, the Office of Property Valuation shall ascertain the required facts and determine the assessment values in such a manner and by such means as it deems proper. The penalty for such failure to file is 20 percent of the total taxes due.

Furthermore, any taxpayer, or officer thereof, that willfully fails or refuses to make, file and deliver reports as required by KRS 136.1801 to 136.1806 shall be fined \$1,000, and \$50 for each day the reports are not made after May 15 of each tax year. In addition, civil action may be brought to compel the company or officer thereof to make the required reports.

NOTIFICATION OF THE ASSESSMENT (KRS 136.1804)

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

WHERE TO SEND YOUR PROTEST

All protests must be mailed to the following address:

**Finance and Administration Cabinet
Department of Revenue
Office of Property Valuation
Public Service Branch, Station 32, 4th Floor
501 High Street
Frankfort KY 40601-2103**

**PROTESTING YOUR ASSESSMENT
(KRS 131.110, KRS 136.180(2), KRS 134.590 and
103 KAR 1:010)**

The Department of Revenue is required to mail to the taxpayer a notice of any property assessed. The assessment shall be final if not protested in writing to the Department of Revenue, within 45 days from the date of the notice of assessment or the assessment will become final and the state taxes will be due. Such protest shall be accompanied by a supporting written statement setting forth the grounds upon which the protest is made. The supporting statement must set forth whether the protest is based on a factual disagreement and/or disagreement in the interpretation of the applicable statutes. If there are disputed factual issues, the taxpayer must provide financial statements, records, assessments or other documents which will allow the Department of Revenue some basis for reconsideration. Further, the statement must clearly identify the specific portion(s) of the assessment to which the protest relates.

Effective July 15, 1998, no appeal shall delay the collection or payment of taxes based upon the assessment in controversy. The taxpayer shall pay all state, county and other local jurisdictional taxes due on the valuation which the taxpayer claims as the true value as stated in the protest filed under KRS 131.110. Once the appeal is finalized and the valuation finally determined, the taxpayer shall be billed for any additional tax and interest (at the rate as defined in KRS 131.010(6)) from the date the tax would have become due if no appeal had been taken. The provisions of KRS 134.015 shall apply to the tax bill.

Any nonprotested portion (your claimed value) of the assessment becomes final at the end of the 45-day protest period. If you protest your assessment, payment of your state and local tax on the claimed value is due with your protest letter. Your protest letter must clearly and logically identify how your claimed valuation was determined and must specify the value which you claim to be the true value of property. The Kentucky claimed value must be (1) classified into the various state property tax classifications and (2) the state tax must be calculated on the classified claimed value.

After a timely protest has been filed, the taxpayer **may** request a conference with the Office of Processing & Enforcement, Division of Protest Resolution.

The Division of Protest Resolution is responsible for resolving tax controversies (protests) on a fair and equitable basis.

Finance and Administration Cabinet
Department of Revenue
Office of the Commissioner
Division of Protest Resolution
Station 7, 10th Floor
P O Box 3
Frankfort KY 40602-0003

The taxpayer may appear in person or by representative. All taxpayers represented by attorney or tax agent must file a power of attorney with the Division of Protest Resolution. Further conferences may be held by mutual agreement. Consideration is given to additional information presented by the taxpayer at the conference.

If the taxpayer's protest of an assessment or refund denial cannot be resolved through correspondence and/or conferences, the Division of Protest Resolution shall issue a written final ruling on any matter still in controversy to be mailed to the taxpayer. The ruling shall state that it is a final ruling of the department, the issues of controversy, the taxpayer's position, the department's position and the procedure for prosecuting an appeal to the Kentucky Claims Commission (KCC).

The taxpayer may request a final ruling from the Division of Protest Resolution at any time after filing a timely protest. When it is requested, the department shall issue such ruling within 30 days from the date the request is received.

After the final ruling has been issued, the taxpayer may appeal to the KCC.

KENTUCKY CLAIMS COMMISSION (KCC) (KRS 131.340—KRS 131.370, KRS 136.050, 103 KAR 1:010, 802 KAR 1:010)

If a taxpayer desires to appeal a final ruling of the Division of Protest Resolution, the taxpayer must apply for a hearing before the KCC within 30 days from the date of issuance of the final ruling.

The appeal must be filed in quintuplicate; contain a brief statement of the law and the facts in issue; contain the petitioner's or appellant's position regarding the law, facts or both; and must contain the petitioner's position regarding the protest and include a copy of the final ruling with each copy of the petition of appeal. The petition of appeal must be in writing and signed by the petitioner or appellant. Filings by facsimile or other electronic means shall not be accepted. The board will set a date for a formal hearing and notify the taxpayer.

On the basis of the hearing, briefs and other documents, the board will issue a written order which will affirm, reverse, modify or remand the final ruling, and will forward a copy of the order to the taxpayer, Division of Protest Resolution and the Office of Property Valuation.

Assessments upheld by the board shall be due and payable 30 days after the date of the board's order. All taxes (state, county, school, city and other special taxing jurisdictions) found to be due on any protested assessment or portion thereof shall begin to bear interest at the appropriate rate per annum on the 61st day after the KCC acknowledges receipt of the protest, but in no event

shall interest begin to accrue prior to January 1 following April 30 of the year in which the returns, schedules and regulatory reports are due.

Any party aggrieved by a final order of the KCC may, within 30 days after such order becomes final, file an appeal with the Franklin Circuit Court or the circuit court of the county in which the aggrieved party resides or conducts his place of business.

PAYMENT OF TAX (KRS 136.1804, KRS 134.015, and KRS 131.110)

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

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

AMENDED RETURNS

Adjustments to assessments will only be considered if amended data is supplied before the protest period expires or as part of the supporting documentation included with a protest.

To amend any portion of the return, submit a new schedule with "AMENDED," the date submitted and a signature and title of the person filing the amendment written on each page of the amended schedule or on a cover page.

61A207 (1-19)
 Commonwealth of Kentucky
 DEPARTMENT OF REVENUE
 Office of Property Valuation
 Public Service Branch
 Fourth Floor, Sta. 32
 501 High Street
 Frankfort, Kentucky 40601-2103
 (502) 564-8175

**2019 COMMERCIAL WATERCRAFT
 PERSONAL PROPERTY TAX RETURN**

► For owners of commercial watercraft operating in Kentucky waters.

Property Assessed January 1, 2019

**Due Date:
 Wednesday
 May 15, 2019**

			Federal ID Number _____		Organization <input type="checkbox"/> Individual <input type="checkbox"/> Joint (Co-Owners) <input type="checkbox"/> Partnership/LLP <input type="checkbox"/> Domestic Corp./LLC <input type="checkbox"/> Foreign Corp./LLC <input type="checkbox"/> S Corporation <input type="checkbox"/> Other:	
			Social Security Number _____			
			Year Kentucky Operations Commenced: _____			
Taxpayer Name 1					LEAVE BLANK	
Name 2					GNC	
Address 1					Postmark	
Address 2					Pre-Audit	
City		State		ZIP Code		
Contact Person						
Phone ()		Fax ()		E-Mail		
Tax Agent Name 1					Taxpayers completing this return must complete the agency portion in order to maintain an agent status. Agents completing this return must have a current power of attorney on file with the Kentucky Department of Revenue or include one.	
Name 2						
Address 1						
Address 2						
City		State		ZIP Code		
Contact Person						
Phone ()		Fax ()		E-Mail		
Which address above is to be used for mailing the assessment notice, tax bills and certifications?						
<input type="checkbox"/> Taxpayer Address			<input type="checkbox"/> Other _____			
<input type="checkbox"/> Tax Agent Address _____						
Is your company affiliated with any other companies? (Parent/Subs) <input type="checkbox"/> Yes <input type="checkbox"/> No						
If yes, submit organizational chart and informational reports.						

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

 Signature of Taxpayer

 Name of Preparer Other Than Taxpayer



 Telephone Number of Taxpayer

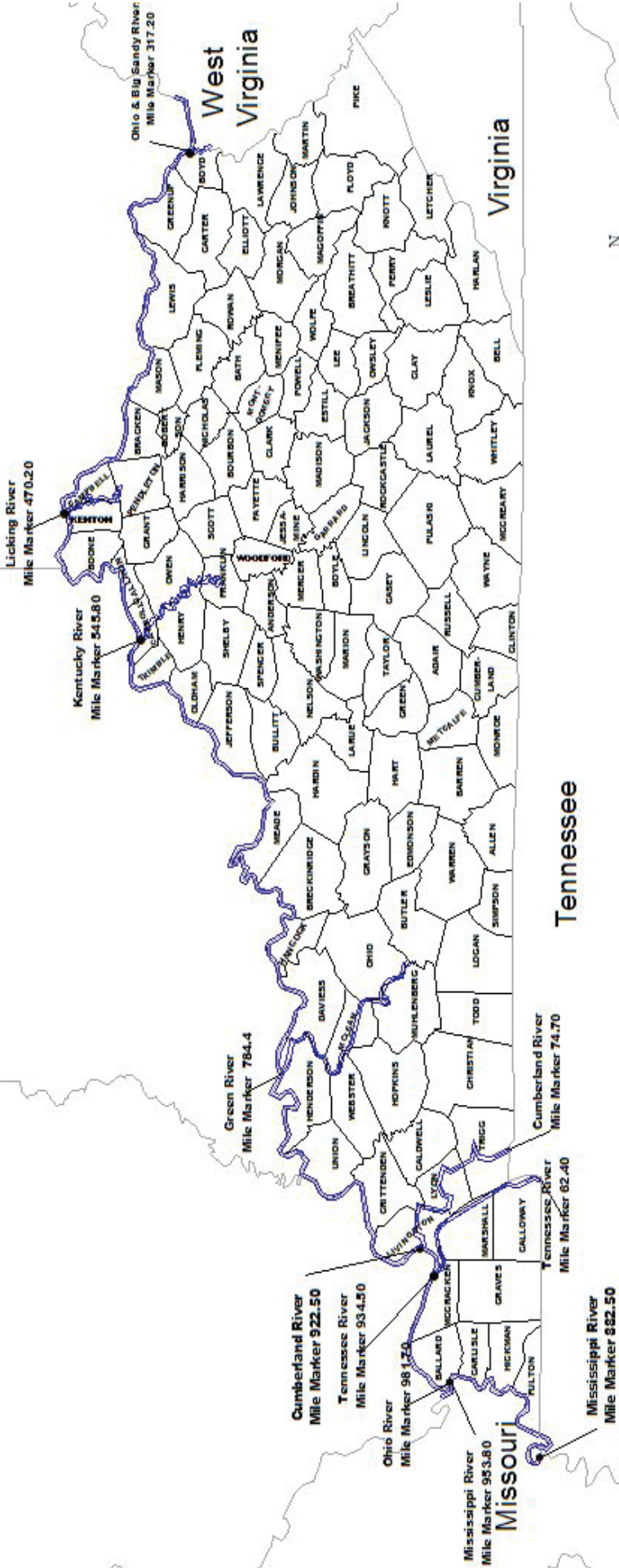
 Date

WATERWAYS OF KENTUCKY

Illinois

Indiana

Ohio



West Virginia

Virginia

Missouri

VESSEL CATEGORY REFERENCE LIST

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

SELF PROPELLED VESSELS

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

NON-SELF PROPELLED VESSELS

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

KENTUCKY NAVIGABLE WATERWAYS & MILE MARKERS

AS OF JANUARY 1, 2019

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

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

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

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

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

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

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

Continued on Next Page

KENTUCKY NAVIGABLE WATERWAYS & MILE MARKERS

AS OF JANUARY 1, 2019

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

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

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

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

Continued on Next Page

KENTUCKY NAVIGABLE WATERWAYS & MILE MARKERS

AS OF JANUARY 1, 2019

OHIO RIVER	MILE MARKS
Agrico Chemical & Henderson Dock, Ky	MM 807.5
Delta Materials Co., Ky	MM 804.7
Peavey Grain, Ky	MM 804.6
City of Henderson, Ky	MM 805.4 to 801.3
Home Oil Company, Ky	MM 801.4
Evansville Materials, IN	MM 797.7
Southern Indiana Dock, IN	MM 794.4
ITAPCO Oil Co., IN / Amoco Oil Co, IN	MM 794.0
Ashland Oil Co., IN	MM 793.8
General Waste Products, Inc., IN	MM 793.6
Garnac Grain Co., IN	MM 793.7
Cargill, Inc., IN	MM 793.3
Evansville Barge & Marine Service, IN	MM 793.2
City of Evansville, IN	MM 794.0 to 792.0
Valley Terminal, IN	MM 793.0
Evansville Materials, IN	MM 792.6
Green River & Shores Servicing, Ky	MM 785.8
Evansville Terminal Co., IN	MM 784.0
Mulzer Grain Loading, IN	MM 779.1
Mulzer Crushed Stone, IN	MM 779.0
Lock & Dam -- Newburgh	MM 776.1
Aluminum Co. of America, IN	MM 773.7
County Line (Henderson / Daviess)	MM 771.3
Owensboro Riverport Authority, Ky	MM 758.6
City of Owensboro, Ky	MM 759.8 to 752.8
Owensboro Grain, Ky	MM 756.2
Yager Materials, Inc., Ky	MM 756.1
Owensboro Grain, Ky	MM 755.8
Missouri Portland Cement, Ky	MM 755.7
Chevron USA, Ky	MM 755.3
The Texas Co., Ky	MM 754.4
River Terminal Co., Ky	MM 753.7
Yager Dock, Ky	MM 752.6
Yager Marine Industries, Ky	MM 752.5
Pacific Molasses, Ky	MM 751.9
Green Coal Co., Ky	MM 751.8
County Line (Daviess / Hancock)	MM 742.2
City of Lewisport, Ky	MM 739.0 to 737.6
Big River RECC Power Plant, Ky	MM 728.5
Mulzer Crushed Stone, IN	MM 727.8
Nat. Southwire Aluminum Co., Ky	MM 727.3
Yager Materials, Inc., Ky	MM 726.8
City of Hawesville, Ky	MM 724.4 to 722.9
Lock & Dam -- Cannelton	MM 720.7
County Line (Hancock / Breckinridge)	MM 712.3
City of Cloverport, Ky	MM 711.8 to 710.4
County Line (Breckinridge / Meade)	MM 689.7
Riverside Stone, Ky	MM 674.2
Mulzer Crushed Stone, IN	MM 674.0
Kosmos Cement Co., Ky	MM 654.0
City of Brandenburg, Ky	MM 647.9 to 645.8
Olin Corp., Ky	MM 643.4
County Line (Meade / Hardin)	MM 632.7
City of West Point, Ky	MM 631.0 to 630.0
County Line (Hardin / Jefferson)	MM 629.9
Louisville Environmental Service, Ky	MM 627.8
Kosmos Cement Co., Ky	MM 627.1
Louisville Gas & Electric, Ky	MM 626.4
Marathon Asphalt Terminal, Ky	MM 620.5
Sun Refining & Marketing Co., Ky	MM 619.9

OHIO RIVER	MILE MARKS
Jefferson Riverport, Ky	MM 618.2
Borden Chemicals, Ky	MM 615.2
Kerr-McGee Terminal, Ky	MM 614.0
American Synthetic Rubber Co., Ky	MM 613.5
Louisville Gas & Electric Co., Ky	MM 612.9
ITAPCO Corp., Ky	MM 612.7
Airco Carbide Co., Ky	MM 612.6
Five M Transportation Co., IN	MM 612.5
Chevron USA, Inc., Ky	MM 612.4
Ashland Oil, Inc., Ky	MM 612.2
BP Oil Corp., Ky	MM 612.0
Louisville Refining Terminal, Ky	MM 611.7
Public Service Co. Indiana, IN	MM 610.0
ITAPCO Corp., IN	MM 609.4
Lock & Dam -- McAlpine	MM 606.8
Ashland Oil, Inc., IN	MM 604.0
Ashland Asphalt, Ky	MM 603.0
Missouri Portland Cement, Ky	MM 602.9
Riverway Louisville Terminal, Ky	MM 602.8
Shell Oil Co., Ky	MM 602.6
Jeffboat, Inc., IN	MM 602.3
Nugent Sand Co., Ky	MM 601.7
Louisiana Dock Co., Ky	MM 601.3
American Commercial Terminals, Ky	MM 601.2
River Road Terminal, Ky	MM 601.0
City of Louisville, Ky	MM 612.0 to 600.7
Wooten's River Service, IN	MM 599.0
Indiana Port Comm. Terminal, IN	MM 597.0
Marine Builders, Inc., IN	MM 596.3
McBride Drydock, Ky	MM 595.9
County Line (Jefferson / Oldham)	MM 592.5
Mulzer Crushed Stone, IN	MM 586.4
County Line (Oldham / Trimble)	MM 576.3
Trimble Co Plant LGE Co., Ky	MM 572.0
Clifty Creek Plant Ky Power, IN	MM 559.5
Consolidated Grain & Barge Co., IN	MM 559.1
City of Milton, Ky	MM 558.0 to 556.9
County Line (Trimble / Carroll)	MM 555.3
Nugent Sand Co., Ky	MM 552.3
City of Prestonville, Ky	MM 546.2 to 545.9
City of Carrollton, Ky	MM 545.9 to 542.4
Dow Corning Corp., Ky	MM 541.5
City of Ghent, Ky	MM 538.5 to 537.3
Ghent Power Plant KU, Ky	MM 535.8
Gallatin Steel, Ky	MM 535.2
County Line (Carroll / Gallatin)	MM 535.0
Lock & Dam -- Markland	MM 531.5
City of Warsaw, Ky	MM 528.8 to 527.0
County Line (Gallatin / Boone)	MM 516.6
Hilltop Basic Resources, IN	MM 514.0
Cinergy East Bend, Ky	MM 511.0
Cinergy Dock, Ky	MM 510.7
City of Belleview, Ky	MM 503.5 to 502.9
Consolidated Grain & Barge Co., IN	MM 496.6
City of Petersburg, Ky	MM 494.6 to 495.6
Tanner Creek Plant IndMich Elec., IN	MM 494.0
E I Dupont De Nemours Co., OH	MM 490.7
Miami Fort CGE, OH	MM 490.3
Continued on Next Page	

KENTUCKY NAVIGABLE WATERWAYS & MILE MARKERS

AS OF JANUARY 1, 2019

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

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

Continued on Next Page

KENTUCKY NAVIGABLE WATERWAYS & MILE MARKERS

AS OF JANUARY 1, 2019

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

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

www.revenue.ky.gov

Complete Schedules A, B and C.

REPORT OF OWNED VESSELS IN YOUR POSSESSION
AS OF JANUARY 1, 2019

61A207(A) (1-19)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

Report all owned vessels (both available and operating) in your fleet as of January 1, 2019. Your entire fleet of vessels must be listed on this schedule regardless of their location or operating territory or whether the vessels operated on the waterways of Kentucky. If any of your owned vessels are in the possession of another person, entity, company, corporation or charterer as of January 1, 2019 you are required to complete Schedule 'B'. Complete all data fields shown without exception. If space is insufficient, use the continuation sheet. Computer generated schedules are acceptable if they contain all required data fields. NOTE: A listing of your owned vessels is available in a publication titled "Waterborne Transportation Lines of the United States Volume 3 Vessel Characteristics" produced by the US Army Corps of Engineers. Access to this document can be made at: <http://www.ndc.iwr.usace.army.mil/publications.htm>

NAME OF TAXPAYER _____

	VESSEL NAME AND NUMBER	COAST GUARD NUMBER	VESSEL TYPE (See Category Reference List)	MFG YEAR BUILT	YEAR ACQUIRED Purchased	ORIGINAL ACQUISITION COST Purchase Price	YEAR REBUILT	COST OF REBUILD	YEAR IMPROVED	COST of MAJOR IMPROVEMENTS
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20										
TOTALS										

**REPORT OF OWNED VESSELS IN YOUR POSSESSION
AS OF JANUARY 1, 2019**

61A207(A) (1-19)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

NAME OF TAXPAYER _____

	VESSEL NAME AND NUMBER	COAST GUARD NUMBER	VESSEL TYPE (See Category Reference List)	MFG YEAR BUILT	YEAR ACQUIRED Purchased	ORIGINAL ACQUISITION COST Purchase Price	YEAR REBUILT	COST OF REBUILD	YEAR IMPROVED	COST of MAJOR IMPROVEMENTS
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TOTALS										

**REPORT OF OWNED VESSELS - - IN POSSESSION OF OTHERS
AS OF JANUARY 1, 2019**

61A207(B) (1-19)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

Report all owned vessels that are in possession of other persons, companies, corporations, operators, charterers as of January 1, 2019. Complete all data fields below without exception. If space is insufficient, use the continuation sheet. Computer generated schedules are acceptable if they contain **all** required data fields.

NAME OF TAXPAYER _____

VESSEL NAME AND NUMBER	COAST GUARD NUMBER	VESSEL TYPE (See Category Reference List)	MFG YEAR BUILT	YEAR ACQUIRED Purchased	ORIGINAL ACQUISITION COST Purchase Price	YEAR REBUILT	COST OF REBUILD	YEAR IMPROVED	COST of MAJOR IMPROVEMENTS	NAME OF ENTITY in POSSESSION as of January 1, 2019
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TOTALS

**REPORT OF OWNED VESSELS - - IN POSSESSION OF OTHERS
AS OF JANUARY 1, 2019**

61A207(B) (1-19)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

NAME OF TAXPAYER _____

	VESSEL NAME AND NUMBER	COAST GUARD NUMBER	VESSEL TYPE (See Category Reference List)	MFG YEAR BUILT	YEAR ACQUIRED Purchased	ORIGINAL ACQUISITION COST Purchase Price	YEAR REBUILT	COST OF REBUILT	YEAR IMPROVED	COST of MAJOR IMPROVEMENTS	NAME OF ENTITY in POSSESSION as of January 1, 2019
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TOTALS											

**REPORT OF NONOWNED VESSELS IN YOUR POSSESSION
AS OF JANUARY 1, 2019**

61A207(C) (1-19)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

Report all non-owned vessels (both available and operating) in your possession as of January 1, 2019. This includes all short and long term leased vessels, bareboat charters and any other charters in which you take possession of the vessel. All of your non-owned vessels must be listed regardless of their location or operating territory or whether the vessels operated on the waterways of Kentucky. Complete all data fields shown without exception. Be aware that certain vessel data must be obtained from the actual owner. If space is insufficient, use the continuation sheet. Computer generated schedules are acceptable if they contain **all** required data fields.

NAME OF TAXPAYER _____		YOU MUST OBTAIN THIS DATA FROM THE ACTUAL OWNERS(S)									
VESSEL NAME AND NUMBER	COAST GUARD NUMBER	VESSEL TYPE (See Category Reference List)	NAME & ADDRESS OF ACTUAL OWNER	ANNUALIZED \$ PAYMENT FOR VESSEL	MFG YEAR BUILT	YEAR ACQUIRED Purchased	ORIGINAL ACQUISITION COST Purchase Price	YEAR REBUILT	COST OF REBUILD	YEAR IMPROVED	COST of MAJOR IMPROVEMENTS
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TOTALS											

**REPORT OF NONOWNED VESSELS IN YOUR POSSESSION
AS OF JANUARY 1, 2019**

61A207(C) (1-19)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

NAME OF TAXPAYER _____

NAME OF TAXPAYER		YOU MUST OBTAIN THIS DATA FROM THE ACTUAL OWNER(S)									
VESSEL NAME AND NUMBER	COAST GUARD NUMBER	VESSEL TYPE (See Category Reference List)	NAME & ADDRESS OF ACTUAL OWNER	ANNUALIZED \$ PAYMENT FOR VESSEL	MFG YEAR BUILT	YEAR ACQUIRED Purchased	ORIGINAL ACQUISITION COST Purchase Price	YEAR REBUILT	COST OF REBUILD	YEAR IMPROVED	COST of MAJOR IMPROVEMENTS
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TOTALS											

COMMERCIAL WATERCRAFT
VALUATION WORKSHEET
AS OF JANUARY 1, 2019

Name of Taxpayer _____

INSTRUCTIONS

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

Year	Age	Original Cost	Factor	Factored Original Cost	Cost of Rebuilds & Improvements	Factor	Factored Cost of Rebuilds & Improvements	Total Value	Total Factored Value
2018	1		0.985	=		X	0.930	=	
2017	2		0.972	=		X	0.859	=	
2016	3		0.942	=		X	0.771	=	
2015	4		0.894	=		X	0.668	=	
2014	5		0.872	=		X	0.584	=	
2013	6		0.840	=		X	0.491	=	
2012	7		0.808	=		X	0.397	=	
2011	8		0.799	=		X	0.310	=	
2010	9		0.773	=		X	0.211	=	
2009	10		0.710	=		X	0.102	=	
2008	11		0.710	=		X	0.100	=	
2007	12		0.688	=		X	0.100	=	
2006	13		0.682	=		X	0.100	=	
2005	14		0.663	=		X	0.100	=	
2004	15		0.657	=		X	0.100	=	
2003	16		0.617	=		X	0.100	=	
2002	17		0.566	=		X	0.100	=	
2001	18		0.511	=		X	0.100	=	
2000	19		0.462	=		X	0.100	=	
1999	20		0.409	=		X	0.100	=	
1998	21		0.351	=		X	0.100	=	
1997	22		0.297	=		X	0.100	=	
1996	23		0.241	=		X	0.100	=	
1995	24		0.185	=		X	0.100	=	
1994	25		0.128	=		X	0.100	=	
1993	26		0.100	=		X	0.100	=	
1992	27		0.100	=		X	0.100	=	
1991	28+		0.100	=		X	0.100	=	
TOTALS				\$			\$		\$

REPORT OF KENTUCKY ROUTE MILES

AS OF JANUARY 1, 2019

Name of Taxpayer _____

Are you a Kentucky based carrier? Yes No
 What is your Vessel Operating Base (the city or locality of the operating headquarters of your vessels)? _____
 If you are a Kentucky based carrier, did you engage in any waterborne traffic movements outside of Kentucky territory during the calendar year of 2018? Yes No
 Did your organization perform any foreign (non US) waterborne traffic movements during the calendar year of 2018? Yes No

KENTUCKY

Examine all through trips performed on any Kentucky waterway during the calendar year of 2017. Determine the furthest distance between the beginning and ending points on each traveled waterway of Kentucky. Measure the one-way mileage distance between those points. This is your 'Kentucky Route Miles'. Enter the 'Kentucky Route Miles' for each Navigable Kentucky Waterway listed below. Next, apply the 'State Adjustment Factor' to the 'Kentucky Route Miles' figure to arrive at your 'Adjusted Kentucky Route Miles.' For the purpose of this return, System and Kentucky Route Miles are the maximum one way distance measured in miles traveled between two points of operation on each traveled waterway.

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

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

REPORT OF SYSTEM ROUTE MILES

AS OF JANUARY 1, 2019

SYSTEM

Examine all through trips performed in domestic commerce or related commercial activity on any waterway within the United States territory during the calendar year of 2018. Determine the furthest distance between the beginning and ending points traveled on any waterway for any trip. Measure the one way distance between those points. This is your 'System Route Miles Per Waterway'. Be sure to include your Kentucky waterways in this chart.

You are required to provide a detailed river map that illustrates your actual system route traveled during the calendar year of 2018.

Name of Taxpayer _____

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

REPORT OF SYSTEM ROUTE MILES

AS OF JANUARY 1, 2019

Name of Taxpayer _____

	Navigable System Waterways (List the name of river(s) actually traveled)	ORIGIN		DESTINATION		Route Miles Per Waterway
		Beginning Reference Point	Beginning Mile Marker	Ending Reference Point	Ending Mile Marker	
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						

REPORT OF SYSTEM ROUTE MILES

AS OF JANUARY 1, 2019

Name of Taxpayer _____

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

Enter your total system route miles for all waterways.

TERMINOLOGY

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

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

DEPARTMENT OF REVENUE
OFFICE OF PROPERTY VALUATION
FRANKFORT, KENTUCKY 40601-2103

IMPORTANT—DO NOT DESTROY

(This packet contains Property Tax Returns and Instructions)