

2026 PERSONAL PROPERTY TAX FORMS AND INSTRUCTIONS

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This packet contains forms and instructions for filing your 2026 tangible personal property tax return. Please:

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- File with the Property Valuation Administrator of the county of taxable situs (see pages 11 and 12) by May 15, 2026. All returns postmarked **after** May 15, 2026, will be assessed for the tax plus applicable penalties and interest by the Department of Revenue.
- **THERE IS NO FILING EXTENSION PROVISION FOR TANGIBLE PERSONAL PROPERTY TAX RETURNS.**
- Tangible personal property tax returns filed after May 15, 2026, will not be allowed a discount.
- **Enter your Federal Employer Identification Number or Social Security** on all returns, schedules, attachments and correspondence. It is recommended to use Federal Employer Identification Number (FEIN) if business has FEIN.
- **Staple all pages of each return together.**
- **Sign all returns and list appropriate telephone numbers and an email address (if applicable).**
- Returns not required to be filed per KRS 132.220(1)(b)(2) where the sum of all fair cash values is \$1,000 or less for each address but are still filed will not be retained.
- **DO NOT FILE** personal property tax returns with the income tax return.
- **DO NOT SEND PAYMENT WITH THE RETURN.** Timely filed tangible returns will be billed no earlier than September 15 and are payable to the county sheriff. Returns filed after the due date are billed by the Division of State Valuation.

Should you have any questions regarding the tangible personal property tax returns, please do not hesitate to contact the Division of State Valuation at (502) 564-2557. Go to revenue.ky.gov to download forms.

Reminders

As a reminder, per changes to KRS 132.096, lines 50 and 70 were made exempt from all state and local taxation. As a result lines 50 and 70 were removed from the return.

Do not list assets previously reported on these lines on alternate lines unless their classification has changed. If they are erroneously reported on other line items they could result in incorrect tax bills.

Please contact the Division of State Valuation at (502) 564-2557 if there are any questions.

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.

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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

TANGIBLE PROPERTY TAX RETURNS

(REVENUE FORMS 62A500, 62A500-A, 62A500-C, 62A500-L, 62A500-S1, 62A500-W and 62A500-MI)

Definitions and General Instructions

The tangible personal property tax return includes instructions to assist taxpayers in preparing Revenue Forms 62A500, 62A500-A, 62A500-C, 62A500-L, 62A500-S1, 62A500-W and 62A500-MI. These instructions do not supersede the Kentucky Constitution or applicable Kentucky Revised Statutes.

Taxpayer—All individuals and business entities who own, lease or have a beneficial interest in taxable tangible property located within Kentucky on January 1 **must** file a tangible property tax return. All tangible property is taxable, except the following:

- personal household goods used in the home;
- crops grown in the year which the assessment is made and in the hands of the producer;
- tangible personal property owned by institutions exempted under Section 170 of the Kentucky Constitution.
- returns for each address with a total sum of property with a reported fair cash value of one thousand dollars (\$1,000) or less, per KRS 132.220(1)(b)(2).

The tangible return and instructions do not apply to real property, registered motor vehicles, apportioned vehicles or the following classes of property which should be reported to the Public Service Branch:

Report Commercial Aircraft on Form 61A206.

Report Commercial Watercraft on Form 61A207.

Report Distilled Spirits in bonded warehouses on the Annual Report of Distilled Spirits in Bonded Warehouses, Form 61A508.

Report Public Service Companies on the Public Service Tax Return, Form 61A200.

Report Communications Service Providers and Multi-Channel Video Programming Service Providers on Form 61A500.

Communications Service Providers and Multi-Channel Video Programming Service Providers are required to report property taxed under KRS 132 on Form 61A500. This includes:

- All telephone companies (including paging services)
- All cable television companies
- All Direct Broadcast Satellite (DBS) companies
- Wireless cable Direct Broadcast Companies
- Voice Over Internet Protocol (VOIP)
- Internet Protocol Television Service (IPTV)

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 county where the property is physically located on January 1.

Filing Requirements—To properly report, note the following:

- Kentucky does not allow consolidated and joint returns.
- File a tangible property tax return for **each property location** within Kentucky.
- The return **must include** the property location by street address and county. A post office box is not acceptable as the property address.
- File the return between January 1 and May 15. If May 15 falls on a weekend, the return is due the first business day following May 15. Use the appropriate year form for the assessment date.
- **Do not enclose the tangible return with the income tax return.**
- File the return with the Property Valuation Administrator (PVA) in the county of taxable situs. See pages 11 and 12 for a complete listing of mailing addresses.
- **THERE IS NO FILING EXTENSION FOR THIS RETURN.**

Payment of Taxes— Do Not Send Payments With Your Return. The sheriff in each county mails the tax bills no earlier than September 15. Returns filed after the due date are billed by the Division of State Valuation.

Classification of Property—Real property includes all lands within this state and improvements thereon. Any taxpayer purporting any property to be real property needs to be able to provide a complete description of the property and be able to provide a copy of the real property tax bill. Tangible personal property is every physical item subject to ownership, except real and intangible property.

Lessors and Lessees of Tangible Personal Property—Leased property must be listed by the owner on Revenue Form 62A500, regardless of the lease agreement's terms regarding tax liability. Classify leased assets based upon their economic life. Leases which transfer all of the benefits and risks inherent in the ownership of the property such as a capital lease should be reported by the lessee. A rental agreement which may be for any term and may be cancelable or non-cancelable for a fixed period of time and there is no transfer of ownership such as an operating lease should be reported by the lessor. The tax return must contain the name of the lessee and location of the property.

A separate return is required for each property location within Kentucky. The lessee must file Revenue Form 62A500-L for all property not reported on 62A500.

Property leased to Communications Service Providers and Multi-Channel Video Programming Service Providers under an operating lease must be reported on Form 62A500 by the lessor.

Tangible property leased to local governmental jurisdictions is exempt from state and local tax under the Governmental Leasing Act and no return is required. Tangible property leased to any other tax-exempt entity must be reported by the lessor.

Example of Taxable Leases:

- all state colleges & universities
- all private colleges & universities
- alt technical schools
- all hospitals
- all state & federal agencies
- all non profit organizations & charities
- all religious institutions
- all county PY A offices
- all county circuit clerk offices
- all extension service offices
- all parochial & private schools
- all state funded & federal funded boards

Example of Tax-Exempt Leases:

- all county clerk offices
- all county judge offices
- all local city public school systems
- all local county public school systems
- all county & city governments
- all fire departments
- all health departments
- all mayoral offices
- all local county attorney offices
- all city owned & county owned utility boards
- all local library boards
- all local parks departments
- all local police departments
- all county sheriff departments resource learning centers
- county coroners office
- all city clerk offices
- all local planning & zoning offices
- all local city attorney offices
- all city funded & county funded boards

Depreciable Assets—List 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. **For tangible property tax purposes, assets are never fully depreciated and must be reported. Assets expensed with a useful life of greater than a year should also be reported on 62A500.**

Manufacturing Machinery—List machinery actually engaged in the manufacturing process, whether owned or leased, on Revenue Form 62A500, Schedule B. Manufacturing begins at the point the raw material enters a process and is acted upon to change its size, shape or composition and ends when the product is ready for sale on the open market.

Manufacturing Machinery does not include the following:

- Activities preceding the introduction of the raw materials into the manufacturing process.
- Activities following the point at which the finished product is packaged and/ or ready for sale on the open market.
- Activities where the already manufactured product is merely being made more attractive or more convenient for the customer is not considered part of the manufacturing process.

Examples include engineering, maintenance, inspection, receiving, shipping, retail monogramming/ embroidery, and quality control conducted independent from the manufacturing process.

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. 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.

Per KRS 132.200 (9): All motor vehicles: (a) Held for sale in the inventory of a licensed motor vehicle dealer, including motor vehicle auction dealers, which are not currently titled and registered in Kentucky and are held on an assignment pursuant to the provisions of KRS 186A.230; (b) That are in the possession of a licensed motor vehicle dealer, including licensed motor vehicle auction dealers, for sale, although ownership has not been transferred to the dealer; and (c) With a salvage title held by an insurance company.

These vehicles should be reported on the 62A500-S1 return. The list must include make, model, year, Kentucky license plate number, if applicable, and vehicle identification number (VIN).

Pollution Control Facility—Tangible property of a qualifying pollution control facility is subject to a state rate only. A taxpayer must have an approved pollution control exemption certificate issued by the Kentucky Department of Revenue. Applications for pollution control tax exemption certificates can be submitted using Form 61A216. List qualifying property on Form 62A500, Schedule B.

Industrial Revenue Bonds—Tangible personal property owned and financed by a tax-exempt governmental unit or tax-exempt statutory authority, as defined under KRS 103.200, is subject to a state rate only. This includes all privately owned leasehold interests in industrial buildings owned and financed by a tax-exempt governmental unit or tax-exempt statutory authority. Report personal property value on Form 62A500, line 39. See line-by-line instructions for details.

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. Idled equipment no longer actually engaged in manufacturing is Schedule A property and subject to full local rates.

Listing and Valuing Tangible Personal Property

List depreciable property on Form 62A500, Schedule A or B, based on its economic life. To assist taxpayers in determining proper economic life classification a partial listing of North American Industrial 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.

An asset listing of each item of property must be available to the Department of Revenue upon request. The asset listing should include original cost, acquisition date, make, model, serial number and/or other identification numbers.

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.**

GENERAL INFORMATION

Revenue Form 62A500

Alternative Reporting Requirement

Tangible property should be reported using the composite factors, methods, and guidelines provided with Form 62A500.

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. The taxpayer must file the return and affidavit of alternative valuation with the **Division of State Valuation, not the local PVA**, and check the alternative method valuation check box on page 1 of 62A500. The affidavit must include a proposed alternative valuation method, justification of the method chosen, detailed documentation, including, but not limited to: independent appraisals, actual production, and sales and usage reports, that support the proposed method. **Accepting the alternative valuation method as filed in order to expedite the processing of the return, does not affect the department's right to eventually audit the return and the method used.**

For valuation information or assistance in filing this return, contact the PVA in your county (see the addresses and telephone numbers in these instructions) or the Division of State Valuation at (502) 564-2557. Go to revenue.ky.gov to download forms.

General Information—The following information is required to accurately process the return.

- Federal Employer Identification Number or Social Security Number; only use Social Security Number in absence of Federal Employer Identification Number.
- NAICS code that most closely identifies your business activity;
- type of business activity;
- tangible personal property listings in other Kentucky counties (check appropriate box);
- name and address of business;
- **property location (street address);**
- county where the property is physically located;
- organization type (check appropriate box); and
- taxpayer signature, email, and telephone number and the preparer's (other than taxpayer) name and contact information at the bottom of Form 62A500, 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;
- computers and related peripheral equipment; and
- telephone, cable and cellular towers.

Schedule B property includes:

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

Schedules A and B 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 and B property on Form 62A500, page 1. The grand total of original cost and reported value for all classes of property are summarized on lines 17 and 27.

All fully depreciated assets must continue to be reported, as long as they are on hand, in the manner described above.

Line-by-Line Instructions

The following describes the various property categories. Report these values on Form 62A500, 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.*

Used Boats Held for Sale by a Licensed Boat Dealer—(A separate schedule, Form 62A500-MI, is included with this instruction package.)

Qualified Heavy Equipment—Heavy equipment that is held in a heavy equipment rental company's inventory for rental under heavy equipment rental agreement or sale in the regular course of business.

32 Manufacturers Finished Goods—Manufacturers finished goods represent products that have been manufactured and are ready for sale or shipment.

33 Manufacturers Raw Materials—This group includes raw materials actually on hand at the plant for the purpose of introduction to the manufacturing process. It does not include unmanufactured agricultural products. ***List raw materials not on hand at the plant on line 35.***

Manufacturers Goods in Process—Manufacturers goods in process include inventory that has been acted upon in some manner, but has not completed the manufacturing process.

34 Motor Vehicles Held for Sale (Dealers Only)—Motor vehicles held for sale shall be subject to property tax as goods held for sale in the regular course of business and are subject to a state rate only, valued at dealer's cost, if new and JD Power average trade-in value, if used. *(A separate schedule, Form 62A500-S1, is included with this instruction package.)*

Rental Vehicles of a Motor Vehicle Dealer are not considered as Inventory—These motor vehicles should be registered with the county clerk and property tax paid at that time.

Service department motor vehicles of a motor vehicle dealer along with personal use vehicles are not considered as Inventory—These motor vehicles should be registered with the county clerk and property tax paid at that time.

Salvage Titled Vehicles (Insurance Companies Only)—Salvage titled motor vehicles held by an insurance company are subject to tax as goods held for sale in the regular course of business and are reported on line 34.

New Farm Machinery Held Under a Floor Plan—New farm machinery and other equipment, determined to be farm implements, tractors, farm machinery, utility and industrial equipment, and lawn and garden equipment held in the retailer's inventory for sale under a floor plan financing arrangement by a retailer, are subject to a state rate only. This does not include: "consumer products, construction and excavating equipment," or "superseded parts."

New Boats and Marine Inventory (Dealers Only)—New boats and new marine inventory held for retail sale under a floor plan financing arrangement by a dealer registered under KRS 235.220 are subject to a state rate only.

Nonferrous Metal located in a commodity warehouse and held on warrant is subject to a state rate only.

Biotechnology Products held in a warehouse for distribution by the manufacturer or affiliate are subject to a state rate only.

Recreational Vehicles, as defined by KRS 132.010, held for sale in a retailer's inventory are subject to a state rate only.

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.

This property classification is exempted from state, county, school and city tax and may be subject to special district taxation.

37 Unmanufactured Tobacco Products not at Manufacturers Plant nor in the Hands of the Grower or His Agent—Tobacco grown in the year of assessment is exempt from taxation in that year. Such products still on hand as of January 1 of the following year would be taxable. This property is subject to a state property tax rate and a county/city tax rate.

38 Other Unmanufactured Agricultural Products not at Manufacturers Plant nor in the Hands of the Grower or His Agent—Any unmanufactured agricultural products, other than tobacco not in the hands of the manufacturer, grower or the grower's agent, are subject to a state tax rate and a county/city tax rate.

39 Unmanufactured Agricultural Products at Manufacturers Plant or in the Hands of the Grower or His Agent—Any unmanufactured agricultural products actually in the hands of the manufacturer, grower or the grower's agent are subject to a state tax rate only.

Industrial Revenue Bond Property—Tangible personal property purchased with an industrial revenue bond (IRB) is subject to taxation at a state rate only. **This rate shall not apply to the portion of value of the leasehold interest created through any private financing.** Upon expiration of the bond, property is fully reportable on Schedules A and B at the appropriate age. The information necessary for calculation of taxable value of IRB property includes the following:

- the amount of the bond,
- the real property assessment,
- the personal property assessment,
- the life of the bond, and
- recipient of the property upon full amortization of the bond.

The valuation of industrial revenue bond personal property contemplates ownership upon full amortization of the bond issue. If the property converts to the private entity upon full amortization, the property is assessed higher as the bond ages and as the private enterprise assumes a greater leasehold interest.

The following example provides the basics of IRB property valuation:

Total industrial revenue bond value	—
	\$11,000,000
Real property valuation	— \$1,000,000
Life of the bond issue	— 20 Years
The private entity receives the IRB property upon amortization of the issuance.	
Total industrial revenue bond	\$11,000,000
Less: Real property valuation	(\$ 1,000,000)
Tangible personal property cost	\$10,000,000

All machinery purchased under the IRB must first be segregated and calculated as described for lines 11–16 and 21–26.

*Step 1: \$10,000,000 X Economic Life Factor =
Reported Value*

*Step 2: Reported Value X Actual Property Age/20
(e.g., life of the IRB)*

Step 3: Carry Step 2 result to Form 62A500, line 39.

Conversely, if the tax-exempt statutory authority ultimately receives the property, the assessed valuation for taxation purposes begins at 100 percent and is fully amortized over the life of the bond.

Contact the Division of State Valuation at (502) 564-2557 with questions or for additional information and instruction.

Qualifying Voluntary Environmental Remediation Property—Provided the property owner has corrected the effect of all known releases of hazardous substances, pollutants, contaminants, petroleum, or petroleum products located on the property consistent with a corrective action plan approved by the Energy and Environment Cabinet pursuant to KRS 224.1-400, 224.1-405, or 224.60-135, and provided the cleanup was not financed through a public grant or the petroleum storage tank environmental assurance fund, the property may be reported on Line 39. This rate shall apply for a period of three (3) years following the Energy and Environment Cabinet's issuance of a No Further Action Letter or its equivalent, after which the regular tax rate shall apply.

60 Other Tangible Personal Property—List the totals from Schedule C on Form 62A500, line 60.

Schedule C property includes:

- inventory held by service industries;
- aircraft for hire (not reported on Form 61A200);
- non-Kentucky registered watercraft (not reported on Form 61A207);
- U.S. Coast Guard documented watercraft used for commercial purposes (not reported on Form 61A207);
- **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. In absence of year end totals, use the yearly expense accounts total divided by 12.

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

81 Construction Work in Progress (Manufacturing Machinery)—Machinery and equipment that eventually becomes part of the manufacturing process is classified as manufacturing machinery during the construction period. Report such property at original cost.

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

90 Recycling Machinery and Equipment—List machinery or equipment, not used in a manufacturing process, owned by a business, industry or organization in order to collect, source separate, compress, bale, shred or otherwise handle waste materials if the machinery or equipment is primarily used for recycling purposes (KRS 132.200(15)). *Examples: balers, briquetters, compactors, containers, conveyors, conveyor systems, cranes with grapple hooks, crushers, densifiers, exhaust fans, fluffers, granulators, lift-gates, magnetic separators, material recovery facility equipment, pallet jacks, perforators, pumps with oil, scales, screeners, shears, shredders, two-wheel carts and vacuum systems.* Use the trending factors in the Miscellaneous Worksheet to age the equipment.

Revenue Form 62A500-A

Noncommercial Aircraft — List the serial number, federal registration number, make, year, model, size, power and value of all aircraft owned on January 1. Attach a separate sheet if necessary. Include additional information regarding avionics equipment, engine hours, condition and other documentation that may influence the aircraft value in the space provided. Do not list aircraft assessed as public service company property. **List aircraft used in the business of transporting persons or property for compensation or hire and not assessed as a public utility on Revenue Form 62A500, Schedule C. Taxation is based on the situs of the aircraft, on January 1st or the majority of the year, 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 62A500, this schedule is for informational purposes only.

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 62A500, this schedule is for informational purposes only.

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 Watercraft — Boats registered with the United States Coast Guard, situated 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 situated. **Taxation is based on the situs of the boat, on January 1st, regardless of the owner's residency.**

Do not list any commercial watercraft on this return. Commercial watercraft includes federally documented watercraft used in transporting people and/or property for compensation or hire. The documented watercraft classification does not include short-term leases or rentals of recreational watercraft. Documented watercraft used for hire or rented should be reported on Schedule C or with the Public Service Section.

Amended Return Requirement and Refund Requests

Taxpayers who discover an error was made on their personal property tax returns can file an amended return along with explanation of why the return is being amended and documentation to support the amended return. Form 62A500 needs to be completed check box for amended return, attach copy of original return along with copy of tax bill and proof of payment if applicable. Attach clear and specific documentation to support changes being made from original return.

Amended returns resulting in a possible refund should be filed within 2 years from the date of payment in accordance with KRS 134.590 and should be accompanied by a refund request and/or application.

Refund requests should be accompanied by clear and concise documentation to support any changes from the original return filed. Documentation can include but not limited to fixed asset listings/depreciation schedules and/or inventory records.

KRS 134.590 (2) No state government agency shall authorize a refund unless each taxpayer individually applies for a refund within two (2) years from the date the taxpayer paid the tax. Each claim or application for a refund shall be in writing and state the specific grounds upon which it is based.

Pursuant to KRS 134.590(6), a taxpayer seeking a refund of taxes paid to a local taxing entity (such as a board of education) must file a refund request with that taxing entity within two years of payment of the taxes, unless the taxpayer has instituted litigation against the local taxing entity. Each claim or application for a refund shall be in writing and state the specific grounds upon which it is based.

See also OAG 83-202 ("KRS 134.590...requires that refund requests be filed with the Department of Revenue and any other taxing district that has received these taxes (city, county, school district, etc.) within two years from the date payment was made.")

Property Classification Guidelines

Property is classified by the expected economic life, not the depreciable life used for accelerated income tax purposes. To assist taxpayers in determining proper economic life classification, a partial listing of the North American Industry Classification System (NAICS) codes follows. 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.

GENERAL BUSINESS ACTIVITIES

General business purpose integrated computer systems and related peripheral equipment, such as computers, micro-processors, terminals, servers, printers, data entry equipment and pre-written software.

CLASS

I

General administrative activities involving data handling equipment such as typewriters, calculators, adding and accounting machines, copiers and duplicating equipment, and fax machines.

II

General administrative activities involving the use of desks, file cabinets, communications equipment, security systems, and other office furniture, fixtures and equipment.

III

Only dozers, tractors, off-road trucks and loaders used in mining and construction.

IV

NOTE: There is no single class for computers and related hardware used to control manufacturing processes.

NAICS Code Business Description Class

AGRICULTURE, FORESTRY FISHING AND HUNTING

- Logging equipment
- Office furniture and equipment, fork lifts
- Harvesting equipment
- Grain bins

III

111000 Crop production (including greenhouse and floriculture)

III

112900 Animal production (including breeding of cats and dogs)

III

113000 Forestry and logging (including forest nurseries and timber tracts)

III

114110 Fishing

IV

114210 Hunting and trapping

IV

MINING

- Belting, continuous miner and roof driller
- Batteries, rockdusters, scoops and shuttle cars
- Below ground belt structure
- Office furniture and equipment, fork lifts
- Supply cars, underground locomotives, mine fans
- Electrical substations, personnel carriers
- Dozers, tractors, loaders, dump trucks, and highwall miners used in the mining business
- Above ground belt structure
- Coal/mineral processing equipment (used to wash, size and crush)
- Above-ground locomotives

I

I

I

III

III

III

IV

V

VI

VI

211110 Oil and gas extraction

VI

212110 Coal mining

VI

212200 Metal ore mining

VI

212300 Nonmetallic mineral mining and quarrying

VI

CONSTRUCTION

- Office furniture and equipment, fork lifts
- Barricades and warning signs
- Backhoe, unlicensed trailer and wagon
- Trenchers, boring machines, ditch diggers
- Dozers, tractors, off-road trucks and loaders
- Pulverizers and mixers
- Cranes and mobile offices

III

III

III

III

IV

V

V

233110 Land subdivision and land development

233200 Residential building construction

233300 Nonresidential building construction

* Grain bins > 3,222 bushels are considered real property and should not be reported on this return.

NAICS Code	Business Description	Class
234100	Highway, street, bridge and tunnel construction	
235110	Plumbing, heating and air-conditioning contractors	
235210	Painting and wall covering contractors	
235310	Electric contractors	
235400	Masonry, drywall, insulation and tile contractors	
235500	Carpentry and floor contractors	
235610	Roofing, siding and sheet metal contractors	
235710	Concrete contractors	
235810	Water well drilling contractors	

MANUFACTURING

- Special tools (including jigs, molds, die cavities)
- Laser cutters
- Production Fork lifts
- Small drill presses and small hydraulic presses
- Heavy equipment (presses, casting machines)
- Above-ground tanks < = 30,000 gallons *

I

II

III

III

VI

VI

Food Manufacturing

- Juice extractors, peelers and corers, cutters
- Potato chip fryers, slicers and related equipment
- Palletizer, carts, flaking trays
- Dryer, steel bins, extruder, centrifuge MDL, blender
- Cranes

III

III

V

V

V

311110	Animal food manufacturing	
311200	Grain and oilseed milling	
311300	Sugar and confectionery product mfg.	
311400	Fruit and vegetable preserving and specialty food	
311500	Dairy product mfg.	
311610	Animal slaughtering and processing	
311710	Seafood product preparation and packaging	
311800	Bakeries and tortilla mfg.	
311900	Other food mfg. (including coffee, tea, flavoring and seasonings)	

Beverage and Tobacco Manufacturing

- Casing, control and measuring instruments
- Brewing, blend and dispersion equipment
- Drying and flavor machines
- Fermentation, sterilization equipment and system

III

III

V

VI

312100	Beverages (including breweries, wineries and distilleries)	
312200	Tobacco mfg.	

Apparel, Textile Mills and Textile Product Mills

- Cleaning and micro dust extracting machines
- Laser cutter, microprocessor control equipment
- Boarding, dryers, knitting machines
- Textile mill equipment, except knitwear
- Carding, combing and roving machinery
- Sewing machine, cutter, spreader, tacker

III

III

III

V

V

V

313000	Textile mills	
314000	Textile product mills	
315100	Apparel knitting mills	
315210	Cut and sew apparel contractors	
315990	Apparel accessories and other apparel mfg.	

Leather and Allied Product Manufacturing

- Storage racks and maintenance equipment
- Sewing machine, cutter, spreader, tacker
- Assets used in tanning and currying

V

V

V

316110	Leather and hide tanning and finishing	
316210	Footwear mfg. (including leather, rubber and plastics)	
316990	Other leather and allied product mfg.	

Wood Products Manufacturing

- Saw-mill equipment
- Sanders, clamps and dust collectors
- Chippers, grinders and lathes
- Cutting, drying and wood presses

III

III

V

V

321110	Sawmills and wood preservation	
321210	Veneer, plywood and engineered wood product mfg.	
321900	Other wood product mfg.	

* Above ground tanks >30,000 gallons are considered real property and should not be reported on this return.

NAICS Code	Business Description	Class	NAICS Code	Business Description	Class
Paper, Printing and Related Support Activities					
	• Bailer, shredder, electronic imaging	III		• Welders and torches	III
	• Collating, folding, labeling machines	III		• Storage racks and powder booths	V
	• Feeders, binders and trimmer	V		• Holding furnace, wire baskets	V
	• Non-automated presses	V		• Grinders, lathes, saws, shears and cutters	V
	• Presses and assets used in pulps mfg.	VI		• Bar feeders, bending and lapping machines	V
322100	Pulp, paper and paperboard mills			• Extruders and stamping machines	VI
322200	Converted paper product mfg.			• Presses, casting machines	VI
323100	Printing and related support activities				
Petroleum and Coal Products Manufacturing					
	• Fork lifts, scissor lifts and aerial lifts	III	332000	Fabricate metal product mfg.	
	• Trenchers, boring machines, ditch diggers	III	332110	Forging and stamping	
324110	Petroleum refineries (including integrated)		332510	Hardware mfg.	
324120	Asphalt paving, roofing and saturated materials mfg.		332700	Machine shops; screw, nut and bolt mfg.	
324190	Other petroleum and coal products mfg.		332810	Coating, engraving, heat treating and allied activities	
			332900	Other fabricated metal product mfg.	
Chemical Manufacturing					
	• Gas chromatograph, spectrometer, GLC, HPLC	III	Machinery Manufacturing		
	• Injection and lost-core molding machine	III		• Forklifts	III
	• Dryer, belt, kiln, mills	V		• Storage racks and powder booths, conveyors	V
	• Mixing and blending equipment	V		• Presses, casting machines	VI
325100	Basic chemical mfg.		333000	Machinery mfg.	
325200	Resin, synthetic rubber and artificial and synthetic fibers		333100	Agriculture and construction machinery mfg.	
325300	Pesticide, fertilizer and other agricultural chemical mfg.		333200	Industrial machinery mfg.	
325410	Pharmaceutical and medicine mfg.		333310	Commercial and service industry machinery	
325500	Paint coating and adhesive mfg.		333410	Air-conditioning, refrigeration equipment mfg.	
325600	Soap, cleaning compound and toilet preparation mfg.		333610	Engine, turbine and power transmission equipment	
325900	Other chemical product mfg.		333900	Other general purpose machinery mfg.	
Plastics and Rubber Products Manufacturing					
	• Mandrels, lasts, pallets, patterns, rings and insert plates	I	Computer and Electronic Product Manufacturing		
	• Injection molding machine	III		• Forklifts	III
	• Packers, sealers, labelers and label dispensers	III		• Drilling, grinding and tapping machines	V
	• Storage racks and maintenance equipment	V		• Storage racks and powder booths, conveyors	V
	• Extruders, kneaders, mixing mills, dryers	V	334110	Computer and peripheral equipment mfg.	
	• Baling presses and separators	V	334200	Communications equipment mfg.	
326100	Plastics product mfg.		334310	Audio and video equipment mfg.	
326200	Rubber product mfg.		334410	Semiconductor and other electronic component mfg.	
			334500	Electromedical and control instruments mfg.	
			334610	Magnetic and optical media mfg.	
Nonmetallic Mineral Product Manufacturing					
	• Fork lifts, scissor lifts and aerial lifts	III	Electrical Equipment and Appliance Manufacturing		
	• Stone grinders and polishers	V		• Coil and material handling equipment	III
	• Gang saws, block cutter and diamond wire machines	V		• Drilling, grinding and tapping machines	V
	• Production of flat, blown, or pressed products	VI		• Gear cutting, forming and finishing machines	V
	• All other equipment used in glass and lime mfg.	VI		• Power presses, press brakes and shears	V
327100	Clay product and refractory mfg.		335000	Electrical equipment mfg.	
327210	Glass and glass product mfg.		335200	Household appliance mfg.	
327300	Cement and concrete product mfg.		335900	Other electrical equipment and component mfg.	
327400	Lime and gypsum product mfg.		Transportation Equipment Manufacturing		
327900	Other nonmetallic mineral product mfg.			• Forklifts	III
				• Paint booths, conveyors	V
				• Presses, over-head crane	VI
Primary Metal Manufacturing			336100	Motor vehicle mfg.	
	• Assets used in the smelting and refining	VI	336210	Motor vehicle body and trailer mfg.	
	• Rolls, mandrels, refractories	VI	336300	Motor vehicle parts mfg.	
	• Strand-slab caster, mill, temper rolling	VI	336410	Aerospace product and parts mfg.	
331110	Iron and steel mills and ferroalloy mfg.		336510	Railroad rolling stock mfg.	
331310	Alumina and aluminum production and processing		336610	Ship and boat building	
331500	Foundries		336990	Other transportation equipment mfg.	
			Furniture and Related Product Manufacturing		
				• Saw-mill equipment	III
				• Sanders, clamps and dust collectors	III
				• Chippers and grinders, lathes	V
				• Cutting and wood presses	V
			337000	Furniture and related product mfg.	
Miscellaneous Manufacturing					
				• Laser cutters	II
				• Office furniture and equipment, fork lifts	III
				• Welders and torches	III
				• Storage racks and maintenance equipment	V
				• Heavy equipment	VI
				• Presses and casting machines	VI
			339110	Medical equipment and supplies mfg.	

NAICS Code	Business Description	Class	NAICS Code	Business Description	Class
WHOLESALE AND RETAIL TRADE					
	<ul style="list-style-type: none"> Cash registers, fork lifts Photography and developing equipment Retail shelving Small freezers Office furniture and equipment Racks and maintenance equipment Walk in coolers Above ground tanks < = 30,000 gallons * 	III III III III III V V VI		PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES	
421000	Durable Goods		541100	Legal services	I
422000	Non-durable Goods		541211	Office of certified public accountant	III
441000	Motor vehicle and parts dealer		541310	Architectural and engineering services	III
442000	Furniture and home furnishing stores		541380	Testing laboratories	
443000	Electronic and appliance stores		541400	Specialized design services	
444200	Building material and other supplies		541510	Computer systems design services	
445000	Food and beverage stores		541800	Advertising and related services	
446000	Health and personal care stores		541920	Photographic services	
447100	Gasoline stations		541940	Veterinary services	
448000	Clothing and accessories stores				
451000	Sporting goods, hobby, book and music stores				
454000	General merchandise stores				
TRANSPORTATION AND WAREHOUSING					
	<ul style="list-style-type: none"> Fork lifts, packaging equipment Drum lifts, pallet turners, steel shelving, shrink wrap, conveyors 	III V		ADMIN AND SUPPORT AND WASTE MANAGEMENT SERVICES	
481000	Air transportation		561300	Employment services	III
484200	Specialized freight trucking		561430	Business service centers (includes copy shops)	
493100	Warehouse and storage		561440	Collection agencies	
			561500	Travel arrangement and reservation services	
			561710	Exterminating and pest control services	
			562000	Waste management and remediation services	
INFORMATION SERVICES					
	<ul style="list-style-type: none"> Customer-premises equipment Modulator, multiplexer, oscilloscope Antennas Cables, wire, droplines Tower 	I II III III VI		HEALTH CARE AND SOCIAL SERVICES	
511000	Publishing industries				
512100	Motion picture and video industries		561400	Magnetic Resonance Imaging (MRI)	I
512200	Sound recording industries		561510	Other high technology medical equipment	II
513000	Broadcasting and telecommunications		561600	Electro-cardiograph, X-ray and fluoroscope, dental units	III
514100	Information services		561700	Dental lathes, trimmers and instruments	III
514210	Data processing services		561800	Sterilizers and X-ray developers	III
FINANCE AND INSURANCE					
	<ul style="list-style-type: none"> Office furniture and equipment 	III			
522000	Credit intermediation and related activities		621100	Office of physicians	
524000	Insurance agents, brokers and related activities		621210	Office of dentists	
RENTAL AND LEASING					
	<ul style="list-style-type: none"> Electronics, video tapes, DVDs and formal wear Linen and uniforms Consigned display fixtures Household appliances and furniture Coin operated machines Lawn and garden equipment Bottled water and dispensers Heavy equipment (see "Construction" on page 7) 	I I II II II II II			
532210	Electronics and appliance rental		621300	Offices of other health care practitioners	
532220	Formal wear and costume rental		621400	Outpatient care centers	
532230	Video tape and Disc rental		621510	Medical and diagnostic laboratories	
532310	General rental centers		622000	Hospitals	
532400	Equipment rental and leasing (use appropriate classification from applicable industries)		624000	Social assistance services	
ART, ENTERTAINMENT AND RECREATION					
	<ul style="list-style-type: none"> Billiard table, automatic pinsetters, time recorder and scorekeeper Amusements, rides, booths and other attraction equipment 	III V		ART, ENTERTAINMENT AND RECREATION	
711100	Performing arts companies				
711510	Independent artists, writers and performers				
712100	Museums, historical sites and similar institutions				
713100	Amusement parks and arcades				
ACCOMMODATION AND FOOD SERVICES					
	<ul style="list-style-type: none"> Glassware, silverware and slicer Laundry washer and dryers Beverage dispensers Small freezers, fryers, grills and microwaves Beds Small freezers Ovens Safes Walk in coolers 	III III III III III III V V V			
721110	Travel accommodation				
721210	RV parks and recreational camps				
721310	Rooming and boarding houses				
722110	Full-service restaurants				
722300	Special food services (contractors and caterers)				
722410	Drinking places (alcoholic beverages)				

* Above ground tanks >30,000 gallons are considered real property and should not be reported on this return.

NAICS Code	Business Description	Class
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OTHER SERVICES

- Dry cleaning machine, laundry machine, presser III
- Film processor, enlarger, print washer, film dryer III
- Body lifter, refrigerator, mausoleum lift, embalming table III
- Steel chair, dryer, hand tool set III
- Tanning beds and booths III
- Automotive, diagnostic and machining equipment III
- Hoists, disk lathes V

Repair and Maintenance

- 811110 Automotive mechanical and electrical repair
- 811120 Automotive body, paint and glass repair
- 811310 Commercial and industrial equipment repair
- 811410 Appliance repair and maintenance
- 811420 Reupholstery and furniture repair
- 811430 Footwear and leather goods repair

Personal and Laundry Services

- 812111 Barber shops
- 812112 Beauty salons
- 812113 Nail salons
- 812210 Funeral homes and funeral services
- 812220 Cemeteries and crematories
- 812310 Coin-operated laundries and dry-cleaners
- 812320 Dry-cleaning and laundry services
- 812330 Linen and uniform supply
- 812910 Pet care (except veterinary) services
- 812920 Photo-finishing
- 812930 Parking lots and garages

COUNTY PVA PHONE NUMBERS AND ADDRESSES

County	Code	County	Phone Number	Address	City	ZIP Code	Email
	001	Adair	270-384-3673	424 Public Square, Suite 2	Columbia	42728	landont.edwards@ky.gov
	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	susang.sullivan@ky.gov
	005	Barren	270-651-2026	200 Green St, Ste 204	Glasgow	42142	kimberly.shipley@ky.gov
	006	Bath	606-674-6382	P. O. Box 688	Owingsville	40360	jacky.watson@ky.gov
	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	pva@boonecountyky.org
	010	Boyd	606-739-5173	P. O. Box 434	Catlettsburg	41129	
	011	Boyle	859-238-1104	Courthouse, 321 West Main Street Room 127	Danville	40422	
	012	Bracken	606-735-2228	P. O. Box 310	Brooksville	41004	lynn.darnell@ky.gov
	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 Street, 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	dbraun@campbellcountyky.gov
	020	Carlisle	270-628-5498	P. O. Box 206	Bardwell	42023	jonathan.bruer@ky.gov
	021	Carroll	502-732-5448	Courthouse, 440 Main Street	Carrollton	41008	
	022	Carter	606-474-5663	300 W Main St, Ste 214	Grayson	41143	carterpva@ky.gov
	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	jbrady@clarkpva.com
	026	Clay	606-598-3832	102 Richmond Road, Suite 200	Manchester	40962	
	027	Clinton	606-387-5938	100 S. Cross Street, Courthouse, Room 217	Albany	42602	
	028	Crittenden	270-965-4598	200 Industrial Dr, Suite C	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	marye.legg@ky.gov
	033	Estill	606-723-4569	Courthouse Room 104, 130 Main Street	Irvine	40336	
	034	Fayette	859-246-2722	101 E Vine Street, Suite 600	Lexington	40507	tiffany.conrad@ky.gov
	035	Fleming	606-845-1401	100 Court Square, Room B110	Flemingsburg	41041	
	036	Floyd	606-886-9622	149 South Central Avenue, Room 5	Prestonsburg	41653	
	037	Franklin	502-875-8780	313 W. Main St., Courthouse Annex, Room 209	Frankfort	40601	
	038	Fulton	270-236-2548	2216 Myron Cory Drive, Suite 2	Hickman	42050	stacyrwest@ky.gov
	039	Gallatin	859-567-5621	P. O. Box 470	Warsaw	41095	
	040	Garrard	859-792-3291	Courthouse, 7 Public Square, Suite 2	Lancaster	40444	
	041	Grant	859-824-6511	Courthouse, 101 North Main St., Room 15	Williamstown	41097	
	042	Graves	270-247-3301	1102 Paris Rd., Suite 2	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	301 Main St., Courthouse Box 4	Greenup	41144	
	046	Hancock	270-927-6846	P. O. Box 523	Hawesville	42348	karen.robertson@ky.gov
	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	111 South Main Street, Suite 101	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 St.	Madisonville	42431-2077	
	055	Jackson	606-287-7634	P. O. Box 249	McKee	40447	
	056	Jefferson	502-574-6860	Glassworks Building, 815 West Market St., Ste. 400	Louisville	40202-2654	personalproperty@jeffersonpva.ky.gov
	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	1840 Simon Kenton Way Suite 3300	Covington	41011	

COUNTY PVA PHONE NUMBERS AND ADDRESSES

County	Code	County	Phone Number	Address	City	ZIP Code	Email
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, Suite 1		Hodgenville	42748	
063	Laurel	606-864-2899	101 South Main Street, Room 127		London	40741	
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	emilee.neal@ky.gov
071	Logan	270-726-8334	P. O. Box 307		Russellville	42276	
072	Lyon	270-388-7271	P. O. Box 148		Eddyville	42038	
073	McCracken	270-444-4712	621 Washington Street, Suite 105		Paducah	42003	mccrackencountypva@ky.gov
074	McCreary	606-376-2514	P. O. Box 609		Whitley City	42653	
075	McLean	270-273-3291	P. O. Box 246		Calhoun	42327	
076	Madison	859-623-5410	135 W. Irvine Street, Suite 103		Richmond	40475-1436	
077	Magoffin	606-349-6198	P.O. Box 107		Salyersville	41465	
078	Marion	270-692-3401	223 N. Spalding Avenue, Suite 202		Lebanon	40033	
079	Marshall	270-527-4728	1101 Main St.		Benton	42025	
080	Martin	606-298-2807	P. O. Box 341		Inez	41224	
081	Mason	606-564-3700	220 1/2 Sutton Street		Maysville	41056	masonpva@maysvilleky.net
082	Meade	270-422-2178	516 Hillcrest Drive, Suite 3		Brandenburg	40108	
083	Menifee	606-768-3514	P. O. Box 36		Frenchburg	40322	
084	Mercer	859-734-6330	P. O. Box 244		Harrodsburg	40330	
085	Metcalfe	270-432-3162	P. O. Box 939		Edmonton	42129	
086	Monroe	270-487-6401	200 N. Main St., Suite A		Tompkinsville	42167-1548	monroecountypva@ky.gov
087	Montgomery	859-498-8710	44 W. Main Street, Courthouse Annex, Suite E		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	muhlpva@bellsouth.net
090	Nelson	502-348-1810	113 East Stephen Foster Avenue		Bardstown	40004	jackie.earlywine@ky.gov
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 201		Hazard	41701	perrypvpa@hotmail.com
098	Pike	606-432-6201	146 Main Street, Suite 303		Pikeville	41501	lisa.justice@ky.gov
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 Ste. 118		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	42135-0424	alison.cummings@ky.gov
108	Spencer	502-477-3207	P.O. Box 425		Taylorsville	40071	mhousley@scpva.org
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	leigh.anne.myatt@warrenpva.ky.gov
115	Washington	859-336-5420	120 E. Main St.		Springfield	40069	anna.mattingly@ky.gov
116	Wayne	606-348-6621	55 N. Main St., Ste. 107		Monticello	42633	
117	Webster	270-639-7016	P. O. Box 88		Dixon	42409-0088	
118	Whitley	606-549-6008	P. O. Box 462		Williamsburg	40769	
119	Wolfe	606-668-6923	P. O. Box 155		Campton	41301	stacee.brewer@ky.gov
120	Woodford	859-873-4101	103 S. Main Street, Courthouse Room 108		Versailles	40383	

Department of Revenue
 Office of Property Valuation
 Division of State Valuation
 501 High Street, St 32
 Frankfort, KY 40601-2103
 502-564-2557

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AMENDED RETURN

Check box and see page 7 for specific instructions on amended returns.

See pages 12 and 13 for a complete list of PVA mailing addresses.

2026

TANGIBLE PERSONAL PROPERTY TAX RETURN

Property Assessed January 1, 2026

Forms filed on or before due date:

File the return with the PVA in the county of taxable situs.

There is no filing extension for this return.

FOR OFFICIAL USE ONLY

County Code

Locator Number

T

MAY 2026

Due Date:
Friday
May 15, 2026

15

15

Check applicable box and write in <input type="checkbox"/> Federal ID No. or <input type="checkbox"/> Social Security No.		Name of Business			Organization	Type
2nd SSN if joint return		Name of Taxpayer(s)		Telephone Number		
				()		
NAICS CODE		Mailing Address				
Type of Business		City or Town		State	ZIP Code	
Check if applicable Yes		Property Location (Number and Street or Rural Route, City)(Must List) REQUIRED				
Tangible in other KY counties? <input type="checkbox"/>		Property is Located in County		For Official Use Only		
Alternative valuation? <input type="checkbox"/>		Return cannot be transmitted electronically with income tax return.		District Code		
Final Return? <input type="checkbox"/>				Type Return		

NOTE: Taxpayers who have property in more than one location must complete a separate form for each location.

FROM SCHEDULE A					FROM SCHEDULE B				
	Class	Original Cost	Reported Value	For Official Use Only		Class	Original Cost	Reported Value	For Official Use Only
11	I				21	I			
12	II				22	II			
13	III				23	III			
14	IV				24	IV			
15	V				25	V			
16	VI				26	VI			
17	Total				27	Total			
See pages 3 through 5 for instructions.					Taxpayer's Valuation		For Official Use Only		
31	Merchants Inventory								
32	Manufacturers Finished Goods								
33	Manufacturers Raw Materials/Goods in Process								
34	Motor Vehicles Held for Sale (dealers only) New Farm Machinery Held Under a Floor Plan New Boats and Marine Equipment Held Under a Floor Plan Salvage Titled Vehicles (insurance companies only) Recreational Vehicles Held in a Retailer's Inventory Biotechnology Products Held in a Warehouse (manufacturers and affiliates only) Nonferrous Metal Located in a Commodity Warehouse and Held on Warrant								
35	Goods Stored in Warehouse/Distribution Center (see instructions)								
36	Goods—In Transit (see instructions)								
37	Unmanufactured Tobacco Products not at Manufacturers Plant or in Hands of Grower or His Agent								
38	Other Unmanufactured Agricultural Products not at Manufacturers Plant or in Hands of Grower or His Agent								
39	Unmanufactured Agricultural Products at Manufacturers Plant or in Hands of Grower or His Agent/Industrial Revenue Bond Property Qualifying Voluntary Environmental Remediation Property								
60	Other Tangible Property (from Schedule C)(page 2)								
81	Construction Work in Progress (manufacturing machinery)								
82	Construction Work in Progress (other tangible property)								
90	Recycling Machinery and Equipment								

SCHEDULE C

Other Tangible Personality Not Listed Elsewhere			
	Description	Taxpayer's Value	For Official Use Only
Materials and Supplies			
Research Libraries			
Other Tangible Property			
Aircraft 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).....			

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

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

Signature of Taxpayer

Date

Name of Preparer Other Than Taxpayer

Date



Telephone Number

Email Address of Taxpayer

Telephone Number

Email Address of Preparer Other Than Taxpayer

SCHEDULE A

2026 Tangible Personal Property Subject to Full State and Local Rates
Factors change every year. Please use correct year factors.

SCHEDULE B (Manufacturing Assets & Qualifying Pollution Control) 2026 Tangible Personal Property Subject to State Rate Factors change every year. Please use correct year factors.

2026 MISCELLANEOUS WORKSHEET

Please check the appropriate box:

Industrial Revenue Bond (IRB) Recycling Machinery & Equipment

Factors change every year. Please use correct year factors.

AMENDED RETURN

Check box and see page 7 for specific instructions on amended returns in 62A500 PDF form.

See pages 12 and 13 for a complete list of PVA mailing addresses in the full 62A500 form.

2026

TANGIBLE PERSONAL PROPERTY TAX RETURN

Property Assessed January 1, 2026

Forms filed on or before due date:

File the return with the PVA in the county of taxable situs.

FOR OFFICIAL USE ONLY

County Code

Locator Number

T

MAY 2026

S	M	T	W	T	F	S
1	2					
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
					28	29
					30	

Due Date:
Friday
May 15, 2026

15

(Aircraft Assessments Only)

Check applicable box and write in <input type="checkbox"/> Federal ID No. or <input type="checkbox"/> Social Security No.		Name of Business			Organization	Type
		Name of Taxpayer(s)		Telephone Number ()		
2nd SSN if joint return		Mailing Address				
NAICS CODE		City or Town	State	ZIP Code		
Type of Business		Property Location (Airport Name and Street Address)(Must List) REQUIRED				
Check if applicable Tangible personal property in other KY counties? Final Return?	Yes <input type="checkbox"/> <input type="checkbox"/>	Property is Located in County	For Official Use Only			
		District Code				
		Return cannot be transmitted electronically with income tax return.	Type Return			

NOTE: List the serial number, federal registration number, make, model, size, power and value of all aircraft owned on January 1. Attach a separate sheet if necessary. Do not list aircraft assessed as public service company property. Include additional information regarding avionic equipment, condition, engine hours and other documentation that may influence the aircraft value. All aircraft owner information submitted on the return is to be listed as it appears on the Federal Aviation Administration registration. The completed return is to be submitted to the property valuation administrator in the county of taxable situs or the Office of Property Valuation on or before May 15, 2026, regardless of the owner's residency. There is no extension for the filing of tangible personal property tax returns. **DO NOT LIST AIRCRAFT FOR HIRE ON THIS RETURN.**

Line No.	Federal Registration Number and Serial Number	Description (Year, Make, Model, Size, Power)	Taxpayer's Value	Statement of General Condition	For Official Use Only
40					
40					
40					
40					
40					

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

Date

Name of Preparer Other Than Taxpayer

Date



Telephone Number

Email Address of Taxpayer

Telephone Number

Email Address of Preparer Other Than Taxpayer

AMENDED RETURN

Check box and see page 7 for specific instructions on amended returns in 62A500 PDF form.

See pages 12 and 13 for a complete list of PVA mailing addresses in the full 62A500 form.

2026

TANGIBLE PERSONAL PROPERTY TAX RETURN

Property Assessed January 1, 2026

Forms filed on or before due date:

File the return with the PVA in the county of taxable situs.

(Documented Watercraft)

FOR OFFICIAL USE ONLY	
County Code	Locator Number
T	/

Due Date:**Friday
May 15, 2026****15****MAY 2026**

S	M	T	W	T	F	S
1	2					
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20		22	23
				24	25	26
				27	28	29
				30		

Check applicable box and write in		Name of Business			Organization	Type
		<input type="checkbox"/> Federal ID No. or <input type="checkbox"/> Social Security No.				
2nd SSN if joint return		Name of Taxpayer(s)			Telephone Number	
					()	
NAICS CODE		Mailing Address				
Type of Business		City or Town			State	ZIP Code
Check if applicable. Tangible personal property in other KY counties? Final Return? <input type="checkbox"/> <input type="checkbox"/>		Property Location (Marina Name and Street Address)(Must List) REQUIRED			Property is Located in	
					County	For Official Use Only
					District Code	
					Type Return	

NOTE: Owners of documented watercraft not used in the business of transporting people and/or property for compensation or hire based in Kentucky on January 1 are to complete and submit this return on or before May 15, 2026, regardless of the owner's residency. File the return with the property valuation administrator in the county of taxable situs or the Office of Property Valuation. There is no extension for the filing of tangible personal property tax returns. Taxpayers who have property in more than one location must complete a separate form for each location. Documented watercraft used for hire or rented, should be reported on Schedule C or with the Public Service Section. **DO NOT LIST DOMESTIC COMMERCIAL WATERCRAFT ON THIS RETURN.** If your boat has been sold, please forward a copy of the bill of sale to the Office of Property Valuation.

Line No.	Coast Guard Number	Vessel Name	Description (Year, Make, Model, Length, Beam, Motor Horse Power)	Taxpayer's Value	Statement of General Condition	For Official Use Only
41						
41						
41						
41						
41						

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

Date

Name of Preparer Other Than Taxpayer

Date



Telephone Number

Email Address of Taxpayer

Telephone Number

Email Address of Preparer Other Than Taxpayer

LESSEE TANGIBLE PERSONAL
PROPERTY TAX RETURN

(For Informational Purposes Only)

Property Assessed January 1, 2026

See pages 12 and 13 for a complete
list of mailing addresses.

Forms filed on or before due date:

File the return with the PVA in the county of taxable situs.

FOR OFFICIAL USE ONLY																																				
County Code	Locator Number																																			
T	/																																			
Due Date: MAY 2026																																				
Friday May 15, 2026																																				
<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>S</td> <td>M</td> <td>T</td> <td>W</td> <td>T</td> <td>F</td> <td>S</td> </tr> <tr> <td>3</td> <td>4</td> <td>5</td> <td>6</td> <td>7</td> <td>8</td> <td>9</td> </tr> <tr> <td>10</td> <td>11</td> <td>12</td> <td>13</td> <td>14</td> <td>15</td> <td>16</td> </tr> <tr> <td>17</td> <td>18</td> <td>19</td> <td>20</td> <td>21</td> <td>22</td> <td>23</td> </tr> <tr> <td>28</td> <td>29</td> <td>30</td> <td></td> <td></td> <td></td> <td></td> </tr> </table>		S	M	T	W	T	F	S	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	28	29	30				
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10	11	12	13	14	15	16																														
17	18	19	20	21	22	23																														
28	29	30																																		
15																																				

Check applicable box and write in <input type="checkbox"/> Federal ID No. or <input type="checkbox"/> Social Security No.	Name of Business	
	Name of Lessee	Telephone Number ()
2nd SSN if joint return	Mailing Address	
Property is located in County	City or Town	State
	ZIP Code	
	Property Location (Number and Street or Rural Route, City)(Must List) REQUIRED	

Any person or business entity leasing tangible personal property from others on January 1 is required to file this return on or before May 15, 2026. **DO NOT** complete this form if you have included the leased property on your Form 62A500. Attach additional schedules if necessary. **Note:** Lessees who have property in more than one location must complete a separate form for each location.

Lessor Information	Leased Equipment Information
Name _____ Mailing Address _____ City, State ZIP Code _____ For Official Use Only	Type of Equipment _____ Year _____ Model _____ Selling Price New \$ _____ Annual Rent \$ _____ Date of Lease _____ Length of Lease _____ Buy-out Price at the end of Lease \$ _____
Name _____ Mailing Address _____ City, State ZIP Code _____ For Official Use Only	Type of Equipment _____ Year _____ Model _____ Selling Price New \$ _____ Annual Rent \$ _____ Date of Lease _____ Length of Lease _____ Buy-out Price at the end of Lease \$ _____
Name _____ Mailing Address _____ City, State ZIP Code _____ For Official Use Only	Type of Equipment _____ Year _____ Model _____ Selling Price New \$ _____ Annual Rent \$ _____ Date of Lease _____ Length of Lease _____ Buy-out Price at the end of Lease \$ _____

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 property not owned by me but in my possession has been listed.

Signature of Lessee	Date	Name of Preparer Other Than Lessee	Date
	Telephone Number	Email Address of Lessee	Telephone Number
			Email Address of Preparer Other Than Lessee

CONSIGNEE TANGIBLE PERSONAL
PROPERTY TAX RETURN

(For Informational Purposes Only)

Property Assessed January 1, 2026

See pages 12 and 13 for a complete
list of mailing addresses.Forms filed on or before due date:
File the return with the PVA in the county of taxable situs.

FOR OFFICIAL USE ONLY

County Code

Locator Number

T

MAY 2026

Due Date:
Friday
May 15, 2026

15



Check applicable box and write in below <input type="checkbox"/> Federal ID No. or <input type="checkbox"/> Social Security No.	Name of Business	
	Name of Consignee	Telephone Number ()
2nd SSN if joint return	Mailing Address	
Property is located in County	City or Town	State
	Property Location (Number and Street or Rural Route, City)(Must List) REQUIRED	

If, on January 1, you have in your possession any consigned inventory or other items not owned by you, and have not been reported on Form 62A500, complete this return. File this return on or before May 15, 2026. Attach additional schedules if necessary. **Note:** Consignees who have property in more than one location must complete a separate form for each location.

Consignor Information	Consigned Inventory Information	
Name of Consignor	Type	Value
Mailing Address	Merchants Inventory	
City, State ZIP Code	Finished Goods	
	Raw Materials/Good in Process	
	Other	
Name of Consignor	Merchants Inventory	
Mailing Address	Finished Goods	
City, State ZIP Code	Raw Materials/Good in Process	
	Other	

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 property not owned by me but in my possession has been listed.

Signature of Consignee	Date	Name of Preparer Other Than Consignee	Date
			
Telephone Number	Email Address of Consignee	Telephone Number	Email Address of Preparer Other Than Consignee

**AUTOMOBILE DEALER'S INVENTORY LISTING FOR LINE 34
TANGIBLE PERSONAL PROPERTY TAX RETURN
Property Assessed January 1, 2026**

See pages 12 and 13 for a complete list of mailing addresses.

Forms filed on or before due date:
File the return with the PVA in the county of taxable situs.



<i>Check applicable box and write in below</i> <input type="checkbox"/> Federal ID No. or <input type="checkbox"/> Social Security No.	Name of Business		
	Name of Dealer		Telephone Number ()
2nd SSN if joint return	Mailing Address		
	City or Town		State
Property is located in <hr/> County	ZIP Code		
	Property Location (Number and Street or Rural Route, City)(Must List) REQUIRED		

See pages 12 and 13 for a complete list of mailing addresses.

Property Assessed January 1, 2026
Forms filed on or before due date:
File the return with the PVA in the county of taxable situs.



Check applicable box and write in below <input type="checkbox"/> Federal ID No. or <input type="checkbox"/> Social Security No.	Name of Business		
	Name of Dealer		Telephone Number ()
2nd SSN if joint return	Mailing Address		
Property is located in _____ County	City or Town		State
	Property Location (Number and Street or Rural Route, City)(Must List) REQUIRED		

Used boats held for sale by a licensed boat dealer should be reported on Line 31 of the 62A500 and listed below.

