

Property Valuation Administrators MOTAX User's Manual



July 2024

KENTUCKY DEPARTMENT OF REVENUE
501 High Street, Frankfort, KY 40601

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Disclaimer

The information in this presentation is for educational and informational purposes only and does not constitute legal advice. Information is presented as an overall review that is subject to law changes and may not apply to all states.

Information in this presentation is believed to be accurate as of the date of publication. In the event that any information in this presentation is later determined to be in error, this presentation cannot be used by taxpayers in supporting a specific position or issue before the Department of Revenue, as it does not have the statutory or regulatory authority.

Section I

General Information

This manual is intended for users of the Ad Valorem subsystem of the Kentucky Automated Vehicle Information System known as KAVIS. All transactions performed by the Property Valuation Administrator (PVA) and deputies are within the KAVIS system.

The Transportation Cabinet oversees the KAVIS portion of the system, which is generally all transactions regarding titling and/or registration of motor vehicles within the County Clerk's office.

Each section of this manual follows a basic structure whenever possible – responsibilities, laws, policies, applicable screens, reports, forms, valuation guides, adjustments to assessments, tax status codes, exonerations, special types of vehicles, collection and refund of tax and frequently asked questions. This manual represents procedures for assessing all motor vehicles for property tax purposes within the KAVIS system.

This manual sets forth the uniform policies and procedures, direction for handling certain situations, and identifies and explains forms and reports for all involved.

Responsibility

Duties of Property Valuation Administrator

The creation or correction of a motor vehicle tax record is the responsibility of the PVA according to KRS 132.487(5) and KRS 132.485 (1)(a)3. These activities include the determination and assignment of the assessment, tax status, and the taxable situs of such property. These transactions occur in the KAVIS system.

Assessment of property, corrections of tax status, taxing district and exonerations are the responsibility of the PVA (ref. KRS 132.487(5), KRS 132.485 (1)(a)3 and KRS 133.110). The PVA is required to perform all such duties within the KAVIS system. Delegation of this responsibility to the County Clerk or anyone other than properly trained authorized deputies of the PVA office is prohibited.

Many of these tasks are electronically performed via a mass appraisal on behalf of the PVAs within the KAVIS system by the Commonwealth Office of Technology and Office of Property Valuation. However, failure of some citizens to comply with the law regarding transfer of ownership, address change and titling requirements, requires the PVA to manually correct various records (tax segments). The PVA shall keep a motor vehicle tax roll in his/her office for public inspection. The PVA must keep on file all exonerations, along with supporting documentation, for at least three (3) years.

04635 Affidavit for Correction/Exoneration of Motor Vehicle/Boat Property Tax	This series documents the change of an assessment value of a car or boat. Based on the National Automobile Dealers Association (NADA) guidelines, cars and boats are assessed a value and input into the MOTAX (Motor Vehicle Tax) System (NOS). Assessments are sent to taxpayers in their birth month. High mileage or damage will lower the standard value of a boat or car. If a taxpayer files a complaint because of the tax assessed to his vehicle, the property may be reassessed. The affidavit documents the reassessment.
Access Restrictions	Agencies should consult legal counsel regarding open records matters.
Contents	Series may contain: Taxpayer name; license plate/Kentucky number; vehicle identification number; year/make/model; vehicle was sold in/out of state prior to January 1 to;/date sold; vehicle was in junkyard/date; vehicle has diesel engine; vehicle wrecked and settled with insurance company prior to January 1/date; nonresident/nonresident military information; property taxes discharged through bankruptcy proceedings; high mileage/actual miles; dealer inventory, January 1; damaged (physically or mechanically) prior to January 1, description of damage; sworn statement, attestation, signature, date, witness, title.
Retention and Disposition	Retain in Property Valuation Administrator Office three (3) years then destroy after audit.

The PVA is under the supervision of the Department of Revenue and along with all deputies must comply with policies, laws and procedures required by the Department of Revenue.

Duties of the Department of Revenue

The Department is responsible for the direction, instruction, and the supervision of the PVA in assessing motor vehicles. The Department adopts the policies, procedures and manuals, which the PVA shall use in the implementation of the ad valorem tax laws.

Duties of the County Clerk

The titling and registration of a vehicle, collection of the property tax and assignment of the tax account number (social security or federal identification number) are the responsibility of the Clerk. These activities include the creation or correction of title and registration records, collection and or refund of taxes and other fees, filing or release of liens and the refund of monies erroneously collected. Collection activities generally occur at the Clerk's office through the KAVIS system. "ADVAL VEHICLE TAX DETAIL AND UPDATE" and "POST TRANSFER PAYMENT" screens in AVIS.

Duties of the Taxpayer

Each Kentucky resident who owns a motor vehicle or watercraft shall title that vehicle in Kentucky. If the vehicle or boat is to be driven or trolled on Kentucky highways or waterways, a Kentucky registration is necessary. The owner is required to notify the County Clerk of ownership of any vehicle.

All owners are required to notify the County Clerk of any address change within fifteen (15) days of relocating. All new Kentucky residents are required to apply for a Kentucky title within fifteen (15) days of locating in Kentucky. (KRS 186A.235)

During the registration renewal month, the owner is responsible for renewing the registration if the vehicle is to be driven on the highway. Payment of any applicable property tax shall occur at that time.

Section II

Kentucky Revised Statute & Soldiers' and Sailors' Civil Relief Act

Kentucky Revised Statutes

On the following pages are the laws to which the Office of Property Valuation, PVA and deputies must adhere in assessing and collecting personal property tax on motor vehicles, trailers, and boats. The General Assembly has adopted these laws to conform to the Kentucky Constitution and to mandate uniformity in the Commonwealth's effort to assess and collect ad valorem taxes. Many times, the taxpayer or an official may question why a policy exists or why a procedure may limit one's action, so becoming familiar with these statutes may assist in explaining or understanding such policies or procedures.

It is highly recommended that all involved become familiar with these laws or provide a more efficient public service. An informed or knowledgeable public will comply more easily with the duty of paying taxes.

The Kentucky Constitution, Section 172, states that "all property, not exempted from taxation by this Constitution, shall be assessed for taxation at its fair cash value, estimated at the price it would bring at a fair voluntary sale; and any officer, or other person authorized to assess values for taxation, who shall commit any willful error in the performance of his duty, shall be deemed guilty of misfeasance, and upon conviction thereof shall forfeit his office, and be otherwise punished as may be provided by law."

The Kentucky Constitution, Section 170, was amended by public vote to exempt from taxation all personal property owned by churches as of January 1, 1991. Personal property owned by a purely public charity, public bodies, and institutions of education are exempt as well.

Governmental Leasing Act

KRS 65.940(5) Definitions for KRS 65.942 to 65.956

As used in KRS 65.942 to 65.956, unless the context otherwise requires:

- (5) "Governmental agency" means any county, urban-county government, consolidated local government, city, taxing district, special district, school district, or other political subdivision of the Commonwealth or body corporate or politic or any instrumentality of the foregoing.

KRS 65.948 Leased property exempt from state and local taxation.

A governmental agency shall be considered the equitable owner of any personal or real property leased under KRS 65.940 to 65.956 where the property is used solely for public purposes, unless the governmental agency is vested with legal ownership pursuant to KRS 65.952. Personal or real property which is equitably or legally owned by a governmental agency shall be exempt from all taxation by the Commonwealth and any of its political subdivisions. Leases and interests therein and payments received by lessors or their assigns which are identified as interest shall be exempt from taxation by the Commonwealth and any of its political subdivisions to the same extent as bonds or notes issued by the Commonwealth and any governmental agency.

Agencies of the central state government are not included within the scope of the definition of "governmental agencies" under KRS 65.940(5). Therefore, as tax exemption statutes must be interpreted narrowly, the ad valorem tax exemption under KRS 65.948 for tangible personal property subject to a lease between a private company and a "governmental agency" does not apply to such leases in which a Kentucky state government agency is the lessee.

COMMONWEALTH OF KENTUCKY
REVENUE CABINET
DEPARTMENT OF PROPERTY TAXATION
FRANKFORT, KENTUCKY 40620

KRS 65.940-948

GOVERNMENTAL LEASING ACT LEASES

12/18/97

TAXABLE LEASES:

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

TAX EXEMPT LEASES:

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

(PARTIAL LIST ONLY. SOME CASES MAY BE INDIVIDUALLY REVIEWED.)
ALL LOCAL OFFICES MUST BE OWNED OR LEASED BY THE GOVERNMENTAL
AGENCY (eg Coroner's Office)

AN EQUAL OPPORTUNITY EMPLOYER M/F/D



KRS Chapter 131 Kentucky Department of Revenue

KRS 131.030 Functions of department – Settlement of tax cases.

- (1) The Department of Revenue shall exercise all administrative functions of the state in relation to the state revenue and tax laws, the licensing and registering of motor vehicles, the equalization of tax assessments, the assessment of public utilities and public service corporations for taxes, the assessment of franchises, the supervision of tax collections, and the enforcement of revenue and tax laws, either directly or through supervision of tax administration activity in other departments to which the Department of Revenue may commit administration of certain taxes.
- (2) The Department of Revenue shall have all powers and duties with reference to assessment or equalization of the assessment of property heretofore exercised or performed by any state board or commission.
- (3) The Department of Revenue shall have all the powers and duties necessary to consider and settle tax cases under KRS 131.110 and refund claims made under KRS 134.580. The Department of Revenue is encouraged to settle controversies on a fair and equitable basis and shall be authorized to settle tax controversies based on the hazards of litigation applicable to them.
- (4) The department shall have all the powers and duties necessary to collect any debts owed to the Commonwealth, or any local government of the Commonwealth, that are referred to the department by an organizational unit or administrative body in the executive branch of state government, as defined in KRS 12.010, the Court of Justice in the judicial branch of state government, and any local government, under KRS 45.237 and 45.241.

KRS 131.110 Protest of assessment by Department of Revenue – Review – Appeal.

- (1) (a) The Department of Revenue shall mail to the taxpayer a notice of any tax assessed by it. The assessment shall be due and payable if not protested in writing to the department within:
 1. Forty-five (45) days from the date of notice, for assessments issued prior to July 1, 2018; and
 2. Sixty (60) days from the date of notice, for assessments issued on or after July 1, 2018.
- (b) Claims for refund of paid assessments may be made under KRS 134.580 and denials appealed under KRS 49.220.
- (c)
 1. The protest shall be accompanied by a supporting statement setting forth the grounds upon which the protest is made.
 2. Upon written request, the department may extend the time for filing the supporting statement if it appears the delay is necessary and unavoidable.

3. The refusal of the extension may be reviewed in the same manner as a protested assessment.
- (2) After a timely protest has been filed, the taxpayer may request a conference with the department. The request shall be granted in writing stating the date and time set for the conference. The taxpayer may appear in person or by representative. Further conferences may be held by mutual agreement.
- (3) (a) After considering the taxpayer's protest, including any matters presented at the final conference, the department shall issue a final ruling on any matter still in controversy, which shall be mailed to the taxpayer. The ruling shall state that it is a final ruling of the department, generally state the issues in controversy, the department's position thereon and set forth the procedure for prosecuting an appeal to the Board of Tax Appeals.
(b) The taxpayer may request in writing a final ruling at any time after filing a timely protest and supporting statement. When a final ruling is requested, the department shall issue such ruling within thirty (30) days from the date the request is received by the department.
(c) If a taxpayer files a timely protest in dispute of a property tax assessment issued under KRS 136.120 to 136.180 and does not receive from the department, within one (1) year from the date on which the protest was filed:
 1. A fully executed written agreement to settle the protest as authorized under KRS 131.030(3);
 2. A final ruling in accordance with paragraphs (a) or (b) of this subsection; or
 3. Resolution and closure of the protest;
the department shall immediately issue a final ruling that accepts the taxpayer's grounds of the protest, including the taxpayer's proposed true value as stated in the protest.
- (4) After a final ruling has been issued, the taxpayer may appeal to the Board of Tax Appeals pursuant to the provisions of KRS 49.220.

KRS 131.170 Extension of time for filing reports and returns.

The Department of Revenue may, when extension is not otherwise provided for, grant a reasonable extension of time for filing reports or returns whenever, in its judgment, good cause therefore exists. The department shall keep a record of such extensions. Except where a taxpayer is abroad, no extension shall be granted for more than six (6) months, and in no case for more than one (1) year. If any extension operates to postpone a tax payment, interest at the tax interest rate as defined in KRS 131.010(6) shall be collected. The department may condition the extension upon a bond sufficient to cover any tax and penalty determined to be due. The department may, on request, permit a person to file a tax return or report or pay tax on a date other than that prescribed by statute, or to change the fiscal period covered by such return or report, if the variation will not ultimately affect a reduction in revenue.

KRS 131.175 Commissioner authorized to waive penalty, but not interest.

Notwithstanding any other provisions of KRS Chapters 131 to 143A, for all taxes payable

directly to the Department of Revenue, the sheriff or the county clerk, the commissioner shall have authority to waive the penalty, but not interest, where it is shown to the satisfaction of the department that failure to pay timely is due to reasonable cause. For purposes of this section, any addition to tax provided in KRS 141.044 and 141.305 shall be considered as penalty.

KRS Chapter 132 Levy and Assessment of Property Taxes

KRS 132.020 State ad valorem taxes.

- (1) (b) Twenty-five cents (\$0.25) upon each one hundred dollars (\$100) of value of motor vehicles qualifying for permanent registration as historic motor vehicles under the provisions of KRS 186.043.
- (g) Forty-five cents (\$0.45) upon each one hundred dollars (\$100) of value of all other property directed to be assessed for taxation shall be paid by the owner or person assessed, except as provided in KRS 132.030, 132.200, 136.300, and 136.320, providing a different tax rate for particular property.

KRS 132.028. Rate on business inventories levied by a city or urban-county government – Exception.

- (1) Subject to the provisions of KRS 132.027, a city or urban-county government may levy a rate of business inventories equal to or less than the prevailing rate of taxation on other tangible personal property in the respective city or urban-county government.
- (2) The tangible personal property tax shall not be levied upon:
 - (a) The inventories of licensed motor vehicle dealer, including licensed motor vehicle auction dealers; or
 - (b) Motor vehicles 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.

KRS 132.220 Assessment dates – Listing – Owner – Liability – Exemptions, listing, annual review.

- (1) (a) All taxable property and all interests in taxable property, unless otherwise specifically provided by law, shall be listed, assessed, and valued as of January 1 of each year.

KRS 132.227 Situs of Vehicle.

The taxable situs of a motor vehicle is presumed to be the county of registration as of the assessment date.

KRS 132.485(1)(2)(3) Motor vehicle registration as consent to assess - Ownership - Assessment of vehicle purchased and registered in different years.

- (1) (a) 1. The registration of a motor vehicle with a county clerk in order to operate it or permit it to be operated upon the highways of the state shall be deemed consent by the registrant for the motor vehicle to be assessed by the property valuation

- administrator from a standard manual prescribed by the department for valuing motor vehicles for assessment unless:
- a. The registrant appears before the property valuation administrator to assess the vehicle; or
 - b. The motor vehicle is twenty (20) years old or older, in which case paragraph (b) of this subsection applies regarding its valuation.
2. The standard value of motor vehicles shall be the average trade-in value, not the rough or clean trade-in values, prescribed by the valuation manual.
 3. The property valuation administrator may adjust the value of a motor vehicle when the registrant has provided evidence that the standard value does not reflect the motor vehicle's condition, options, mileage, or certificate of title issued.
- (b) In the case of motor vehicles that are twenty (20) years old or older:
1. It shall not be presumed that a vehicle has been maintained in, or restored to, the original factory or otherwise classic condition or that its value has increased over the previous year;
 2. In assessing motor vehicles under this paragraph and calculating the taxes due thereon, through the AVIS or otherwise, if the registrant does not appear before the property valuation administrator to assess the vehicle, the standard value shall be as follows:
 - a. The actual valuation of the vehicle as was assessed in the vehicle's nineteenth year, if the vehicle was assessed for taxation in the Commonwealth in that year; or
 - b. The average trade-in value prescribed by the applicable edition of the valuation manual for the vehicle in its nineteenth year, if the vehicle was not assessed for taxation in the Commonwealth in that year;
reduced by ten percent (10%) annually for each year beyond nineteen (19) years;
and
 3. In the case of any motor vehicle for which the assessment procedure provided in subparagraph 2.b. of this paragraph would apply but cannot be carried out because the applicable edition of the valuation manual is unavailable, the property valuation administrator shall conduct an assessment of the vehicle to determine the value thereof for the given taxable year. The assessment under this subsection may be done in person if the vehicle's owner presents the vehicle at the property valuation administrator's office, or the assessment may be done through a review of photographs and other documentary evidence. In subsequent years, that valuation shall be reduced by ten percent (10%) annually.
 4. The registration of a recreational vehicle with the county clerk in order to operate it or permit it to be operated upon the highways shall be deemed consent by the registrant thereof for the recreational vehicle to be assessed by the property valuation administrator at a valuation determined from a standard manual prescribed by the department for valuing recreational vehicles for assessment unless the registrant appears in person before the property valuation administrator to assess the

vehicle.

5. The registration of a motor vehicle on or before the date that the registration of the vehicle is required is prima facie evidence of ownership on January 1.
6. When a motor vehicle is purchased in one (1) year, but registration takes place after January 1 of the following year through no fault of the owner, the department shall assess the motor vehicle and shall send notice of the assessment to the January 1 owner in accordance with KRS 186A.035. If the month of registration has passed for the current year, the assessment shall be due and payable if not protested to the department within sixty (60) days from the date of the notice. Payments made after the due date shall carry the normal penalty and interest for motor vehicles.
7. This section does not apply to motor vehicles or recreational vehicles owned and operated by public service companies, common carriers, or agencies of the state and federal governments.

KRS 132.487 Centralized ad valorem tax system for all motor vehicles – General and compensating tax rates – Access to records – Property valuation administrator to assess motor vehicles.

- (1) The department shall develop and administer a centralized ad valorem tax system for all motor vehicles as defined in KRS 186.010. This system shall be designed to allow the collection of state, county, city, urban-county government, school, and special taxing district ad valorem taxes due on each motor vehicle at the time of registration of the motor vehicle by the party charged with issuing the registration. The department shall supervise and instruct the property valuation administrators and other officials with respect to their duties in relation to this system.
- (2) Except as otherwise provided by law, the tax rate levied by the state, counties, schools, cities, and special tax districts on motor vehicles shall not exceed the rate that could have been levied on motor vehicles by the district on the January 1, 1983 assessments. All counties, schools, cities, and special taxing districts proposing to levy an ad valorem tax on motor vehicles shall submit to the department on or before October 1 of the year preceding the assessment date, the tax rate to be levied against valuations as of that assessment date. Any district that fails to timely submit the tax rate shall receive the rate in effect for the prior year.
- (3) The compensating tax rate and maximum possible tax rate allowable for counties, schools, cities, and special taxing districts on property other than motor vehicles for the 1984 and subsequent tax periods shall be calculated excluding all valuations of and tax revenues from motor vehicles from the base amounts used in arriving at these general rates.
- (4) The Transportation Cabinet shall provide access to all records of motor vehicle registrations to the department and the property valuation administrators as necessary to prepare and maintain a complete tax roll of motor vehicles throughout

each year.

- (5) The property valuation administrator shall, subject to the direction, instruction, and supervision of the department, have responsibility for assessing all motor vehicles other than those assessed under KRS Chapter 136 as part of public service companies. The department may provide standard valuation guidelines for use in valuation of motor vehicles.
- (6) The property valuation administrator shall provide to the department by December 1 of each year a recapitulation of motor vehicles to be assessed as of January 1 of the next year.
- (7) Procedures for protest, appeal, and correction of erroneous assessments shall be the same for motor vehicles as for other properties subject to ad valorem taxes.

KRS 132.488 Centralized ad valorem tax system for motorboats – Access to records.

- (1) The assessment of all motorboats as defined in KRS 235.010 shall be administered in the same manner and according to the same procedures provided for motor vehicles in KRS 132.487.
- (2) The Energy and Environment Cabinet shall provide access to all records of motorboat registrations as necessary to prepare and maintain a complete tax roll of motorboats throughout each year.

KRS 132.730 Mobile homes and recreational vehicles subject to ad valorem taxation – Exception.

All mobile homes and recreational vehicles which are within this state on January 1 each year shall be subject to all ad valorem tax levies applicable to other property subject to full state and local rates, except that any mobile home and recreational vehicle not licensed in this state for a period of more than ninety (90) days in any twelve (12) month period shall not have a taxable situs in this state unless an occupant is employed in this state.

KRS 132.751 Classification of certain mobile homes or manufactured homes and certain recreational vehicles as real property.

- (1) Mobile homes or manufactured homes not held for resale by a dealer shall be classified as real property for the purpose of the levy and assessment of ad valorem taxes, regardless of whether or not the wheels or mobile parts have been removed and whether or not the unit rests on a permanent, fixed foundation.
- (2) Recreational vehicles shall be classified as real property if the wheels or mobile parts have been removed and the unit rests on a permanent, fixed foundation.

KRS Chapter 133 Supervision, Equalization, and Review of Assessments

KRS 133.110 Correction of clerical errors in assessment.

- (1) After submission of the final real property recapitulation or certification of the personal property assessment, the property valuation administrator may correct clerical, mathematical, or procedural errors in an assessment or any duplication of assessment. Changes in assessed value based on appraisal methodology or opinion of value shall not be valid. All corrections shall be reviewed by the Department of Revenue and those changes determined by the department to be invalid shall be rescinded. Any taxpayer affected by this rescission shall not be subject to additional penalties.
- (2) Notwithstanding other statutory provisions, for property subject to a tax rate that is set each year based on the certified assessment, any loss of property tax revenue incurred by a taxing district due to corrections made after the tax rate has been set may be recovered by making an adjustment in the tax rate to be set for the next tax year.

KRS Chapter 134 Payment, Collection, and Refund of Taxes

KRS 134.420 Lien for taxes.

- (1) The state and each county, city or other taxing district shall have a lien on the property assessed for taxes due them respectively for eleven (11) years following the date when the taxes become delinquent.

KRS 134.590 Refund of ad valorem taxes or taxes held unconstitutional.

- (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. Denials of refund claims or applications may be protested and appealed in accordance with KRS 131.110 and 131.340. No state government agency shall refund ad valorem taxes, except those held unconstitutional, unless the taxpayer has properly followed the administrative remedy procedures established through the protest provisions of KRS 131.110, the appeal provisions of KRS 133.120, the correction provisions of KRS 133.110 and KRS 133.130, or other administrative remedy procedures.

KRS 134.800 County clerk to collect ad valorem taxes on motor vehicles registered by him – Acceptable means of payment

The county clerk shall be collector of all state, county, city, urban-county government, school, and special taxing district ad valorem taxes on motor vehicles registered by him. The clerk may accept payment of taxes due by any commercially acceptable means, including credit cards.

KRS 134.805 Clerk's commission for collecting taxes – Notice of ad valorem taxes due on motor vehicles.

- (1) The county clerk shall be allowed by the Department of Revenue for collecting the state ad valorem taxes on motor vehicles, a commission of four percent (4%) on state taxes collected.
- (2) The county clerk shall be allowed by the county treasurer, for collecting county and special district ad valorem taxes on motor vehicles, a commission of four percent (4%) on county and special taxes collected.
- (3) The county clerk shall be allowed a commission of four percent (4%) of the school district taxes collected.
- (4) Effective January 1, 1985, the county clerk shall be allowed a commission of four percent (4%) of the city or urban-county government taxes collected.
- (5)
 - (a) For the convenience and benefit of the Commonwealth's citizens and to maximize ad valorem tax collections, county clerks shall be responsible for causing the preparation and mailing of a notice of ad valorem taxes due to the January 1 owner, as defined in KRS 186.010(7) (a) and (c), of each motor vehicle no later than forty-five (45) days prior to the ad valorem tax and registration renewal due date in each calendar year.
 - (b) When a vehicle is transferred in any year before the ad valorem taxes on that vehicle have been paid, a notice of taxes due shall be sent within ten (10) working days after the date of transfer or notice of transfer to the owner as of January 1 of that year.
 - (c) When ad valorem taxes on a vehicle become delinquent for sixty (60) days, as defined by KRS 134.810, a second notice shall be sent within ten (10) working days to the January 1 owner of record. The notice shall inform the delinquent owner of the lien provisions provided by KRS 134.810 on all vehicles owned or acquired by the owner of the vehicle at the time the tax liability arose.
 - (d) These notices shall be calculated, prepared, and mailed first class on behalf of county clerks by the AVIS. Non-receipt of the notices required herein shall not constitute any defense against applicable penalty, interest, lien fees, or costs recovery.

KRS 134.810 Date on which taxes become due or delinquent.

- (1) All state, county, city, urban-county government, school, and special taxing district ad valorem taxes shall be due and payable on or before the earlier of the last day of the month in which registration renewal is required by law for a motor vehicle renewed or the last day of the month in which a vehicle is transferred.
- (2) All state, county, city, urban-county government, school, and special taxing district ad valorem taxes due on motor vehicles shall become delinquent following the earlier of

the end of the month in which registration renewal is required by law or the last day of the second calendar month following the month in which a vehicle was transferred.

- (3) Any taxes which are paid within thirty (30) days of becoming delinquent shall be subject to a penalty of three percent (3%) on the taxes due. However, this penalty shall be waived if the tax bill is paid within five (5) days of the tax bill being declared delinquent. Any taxes which are not paid within thirty (30) days of becoming delinquent shall be subject to a penalty of ten percent (10%) on the taxes due. In addition, interest at an annual rate of fifteen percent (15%) shall accrue on said taxes and penalty from the date of delinquency. A penalty or interest shall not accrue on a motor vehicle under dealer assignment pursuant to KRS 186A.220.
- (4) When a motor vehicle has been transferred before registration renewal or before taxes due have been paid, the owner pursuant to KRS 186.010(7) (a) and (c) on January 1 of any year shall be liable for the taxes on the motor vehicle, except as hereinafter provided.
- (5) If an owner obtains a certificate of registration for a motor vehicle valid through the last day of his second birth month following the month and year in which he applied for a certificate of registration, all state, county, city, urban-county government, school, and special tax district ad valorem tax liabilities arising from the assessment date following initial registration shall be due and payable on or before the last day of the first birth month following the assessment date or date of transfer, whichever is earlier. Any taxes due under the provisions of this subsection and not paid as set forth above shall be considered delinquent and subject to the same interest and penalties found in subsection (3) of this section.
- (6) For purposes of the state ad valorem tax only, all motor vehicles:
 - (a) Held for sale by a licensed motor vehicle dealer, including licensed motor vehicle auction dealers;
 - (b) That are in 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;

on January 1 of any year shall not be taxed as a motor vehicle pursuant to KRS 132.485 but shall be subject to ad valorem tax as goods held for sale in the regular course of business under the provisions of KRS 132.020(1) (n) and 132.220.

- (7) Any provision to the contrary notwithstanding, when any ad valorem tax on a motor vehicle becomes delinquent, the state and each county, city, urban-county government, or other taxing district shall have a lien on all motor vehicles owned or acquired by the person who owned the motor vehicle at the time the tax liability arose. A lien for delinquent ad valorem taxes shall not attach to any motor vehicle transferred while the taxes are due on that vehicle. For the purpose of delinquent ad valorem taxes

on leased vehicles only, a lien on a leased vehicle shall not be attached to another vehicle owned by the lessor.

- (8) The lien required by subsection (7) of this section shall be filed and released by the automatic entry of appropriate information in the AVIS database. For the filing and release of each lien or set of liens arising from motor vehicle ad valorem property tax delinquency, a fee of two dollars (\$2) pursuant to this section shall be added to the delinquent tax account. The fee shall be collected and retained by the county clerk who collects the delinquent tax.
- (9) The implementation of the automated lien system provided in this section shall not affect the manner in which commercial liens are recorded or released.

134.830 County clerk to collect ad valorem taxes on motorboats.

The collection of ad valorem taxes on motorboats shall be administered in the same manner and according to the same procedures provided for motor vehicles in KRS 134.800 to 134.820.

KRS Chapter 136 Vehicles of System Operating Route Partly Within State

136.188 Annual fee on trucks, tractors, and buses operating partly within and partly outside Kentucky -- Fee to replace ad valorem tax -- Determination of value and fee -- Collection and distribution -- Protest.

- (1) Notwithstanding KRS 132.487, any truck, tractor, or bus which is operated on a route or as part of a system that is partly within and partly outside Kentucky shall be subject to an annual fee at the time the vehicle is registered with and the registration fee is paid to the Transportation Cabinet pursuant to KRS 186.020 and 186.050(3) and (13). The fee shall be imposed on the vehicle's owner or the owner's legal designee as of January 1 of each year. Such payment shall be made to the Transportation Cabinet either directly, in the case of a vehicle based in Kentucky, or indirectly, through the International Registration Plan, in the case of a vehicle based outside of Kentucky.
- (2) The fee imposed by subsection (1) of this section replaces the state and local ad valorem property tax the Department of Revenue previously imposed and centrally collected against trucks, tractors, and buses operated on a route or as part of a system that is partly within and partly outside Kentucky. The fee imposed by subsection (1) of this section shall not be construed as a fee imposed upon the registration, operation, or use of the vehicles on public highways. The Department of Revenue shall use the following method for determining the rate for fixing the assessed value of the property and for determining the annual fee amount:
 - (a) The Department of Revenue shall determine the assessed value on an

annual basis by multiplying the purchase price of the truck, tractor, or bus by a depreciation value expressed as a percentage of the original cost from an authoritative source that the Department of Revenue prescribes by promulgation of an administrative regulation;

- (b) The Department of Revenue shall determine an aggregate state and local rate on an annual basis. The state rate shall be the weighted average commercial and industrial tangible personal property tax rate, and the local rate shall be determined using the method set forth in KRS 136.180(3) and (4);
- (c) The Department of Revenue shall determine the amount subject to the annual fee by multiplying the total assessed value of all vehicles by an apportionment factor. The apportionment factor shall be determined as provided in KRS 186.050(13) (a); and
- (d) The annual fee shall be determined by multiplying the amount subject to the annual fee by the rate determined in paragraph (b) of this

subsection. The Department of Revenue shall provide the Transportation Cabinet with the information needed to collect the fee.

- (3) The Transportation Cabinet shall forward the money it collects from the fee imposed by subsection (1) of this section to the Department of Revenue on a monthly basis. The Department of Revenue shall divide and distribute the money among the state, counties, cities, urban-counties, charter counties, consolidated local governments, school districts, and special taxing districts in the same manner as the Department of Revenue divided and distributed the state and local ad valorem property tax previously imposed and centrally collected.
- (4) Pick-up and delivery vehicles operating from a terminal within this state and vehicles that do not leave the state in the normal course of business shall not be required to pay the fee imposed by subsection (1) of this section, but shall instead be subject to the ad valorem tax under KRS 132.487.
- (5) Any person paying the fee imposed by subsection (1) of this section shall have sixty (60) days from the date the person is notified of the fee amount to protest. The protest shall be filed with the Commonwealth of Kentucky, Department of Revenue, in accordance with the provisions of KRS 131.110. Notification by any state's or Canadian province's or territory's registration authority of the amount due shall satisfy the notification requirement of KRS 131.110(1).
- (6) No protest or appeal shall delay the collection or payment of the fee imposed by subsection (1) of this section. The fee amount due as determined in subsection (2) of this section shall be paid at the time of registration. If the fee is not paid, the Commonwealth of Kentucky, Transportation Cabinet, shall not register the vehicle for which registration is sought. Persons registering vehicles in other states or Canada shall be subject to requirements of those registration authorities.

KRS Chapter 138 Excise Taxes

KRS 138.465 Individual seller to deliver registration certification with assignment form to county clerk.

- (1) Any person other than a dealer, as defined in KRS 186.010(10), who sells or transfers a motor vehicle in this state shall deliver to the county clerk the certificate of title with the assignment form on the reverse side properly executed and shall transfer the vehicle to the new owner within ten (10) days of the date of the sale or transfer of ownership.
- (2) Any person who violates subsection (1) of this section shall be subject to the penalties set out in KRS 186.990(2).

KRS Chapter 186 Licensing of Motor Vehicles, Operators, and Trailers

186.990 Penalties.

- (2) Any person who violates any of the provisions of KRS 138.465, 186.072, 186.190, 186.200, or 186.210(2) shall be guilty of a Class A misdemeanor.

KRS 186.010 Definitions for KRS 186.020 to 186.640.

- (7)
 - (a) "Owner" means a person who holds the legal title of a vehicle or a person who pursuant to a bona fide sale has received physical possession of the vehicle subject to any applicable security interest.
 - (b) A vehicle is the subject of an agreement for the conditional sale or lease, with the vendee or lessee entitled to possession of the vehicle, upon performance of the contract terms, for a period of three hundred sixty-five (365) days or more and with the right of purchase upon performance of the conditions stated in the agreement and with an immediate right of possession vested in the conditional vendee or lessee, or if a mortgagor of a vehicle is entitled to possession, the conditional vendee or mortgagor shall be deemed the owner.
 - (c) A licensed motor vehicle dealer who transfers physical possession of a motor vehicle to a purchaser pursuant to a bona fide sale, and complies with the requirements of KRS 186A.220, shall not be deemed the owner of that motor vehicle solely due to an assignment to his dealership or a certificate of title in the dealership's name. Rather, under these circumstances, ownership shall transfer upon delivery of the vehicle to the purchaser, subject to any applicable security interest.

KRS 186.021 Issuance of replacement plate, decal, registration certificate, or renewal for motor vehicle on which ad valorem taxes are delinquent or which is uninsured – Option of purchaser to pay delinquent taxes.

- (1) Except as provided in subsection (2) of this section, a county clerk shall not issue a replacement plate, decal, or registration certificate as provided in KRS 186.180 or a registration for renewal to any person who on January 1 of any year owned a motor vehicle on which state, county, city, urban-county government, school, or special taxing district ad valorem taxes are delinquent.
- (2) Pursuant to KRS 134.810(4), the owner, as defined in KRS 186.010(7) (a) and (c), on January 1 of any year shall be liable for taxes due on a motor vehicle. A person other than the owner of record who applies to a county clerk to transfer the registration of a motor vehicle may pay any delinquent ad valorem taxes due on the motor vehicle to facilitate the county clerk's transferring registration of the motor vehicle. The person applying shall not be required to pay delinquent ad valorem taxes due on any other motor vehicle owned by the owner of record from which he is purchasing his motor vehicle as a condition of registration.

KRS 186.043 Special license plate for historic motor vehicles – Permanent registration.

- (1) In enacting this section, it is the intention of the General Assembly to recognize the special value of historic vehicles to the Commonwealth, and also to recognize that historic vehicles, because of their limited use and easily identifiable characteristics, do not require the same degree of regulation as other vehicles.
- (2) As used in this section, unless the context otherwise requires, "historic vehicle" shall mean all motor vehicles twenty-five (25) years old or older, which are used primarily for exhibition in shows, parades, tours, and other special uses, but not for general transportation.
- (3) Historic vehicles shall be registered and licensed by the Transportation Cabinet. The registration shall be in lieu of registration and license required by KRS 186.020 to 186.270.
- (4) Upon payment of the fee established in KRS 186.162 and an application in accordance with regulations issued by the Transportation Cabinet, the secretary of the Transportation Cabinet shall issue a certificate of registration and two (2) special license plates of a different color and design than the regular license plate, which, in the judgment of the secretary of the Transportation Cabinet, will best advertise, popularize, and promote the Commonwealth of Kentucky. These plates, besides the word "Kentucky" shall have the words, "Historic Motor Vehicle" inscribed in a conspicuous manner and carry no year date. These plates shall have a serial number beginning with the number "100" and continue in a consecutive numerical sequence.
- (5) Historic vehicles may display an authentic Kentucky license plate, twenty-five (25) years or older, or a reproduction of such a plate, if the historic motor vehicle plate and the registration receipt are kept in the vehicle at all times.
- (6) The registration license and license plates of historic motor vehicles shall be valid without renewal as long as the vehicle is in existence. If the historic motor vehicle is sold, the registration and license shall be assigned and transferred to the new owner

on the records of the Transportation Cabinet upon receipt of an application in accordance with regulations issued by the cabinet and payment of a fee of three dollars (\$3).

KRS 186.150 Residents not to use licenses of other states.

- (1) No resident operating a motor vehicle on the highways, shall secure or license the motor vehicle in any state other than Kentucky unless so licensed in conformity with a motor vehicle reciprocal arrangement or under the international registration plan.
- (2) The use of a license of any state other than Kentucky by a resident of this state on his car driven over Kentucky highways shall be prima facie evidence of guilt.

KRS 186.193 Evidence required of ad valorem tax payment.

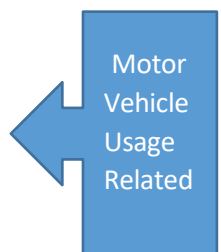
The county clerk shall not transfer the registration on any motor vehicle or trailer against which a tax lien has been filed until the taxes have been paid and the lien has been released.

KRS 186.232 Registration not transferable until taxes paid, lien released, and proof of insurance and notarized affidavit presented.

- (1) The county clerk shall not transfer the registration on any motor vehicle or trailer against which a tax lien has been filed until the taxes have been paid and the lien has been released.
- (2) The county clerk shall not transfer the registration of any motor vehicle unless the transferee presents proof of insurance in compliance with KRS 304.39-080 and KRS 186.190.
- (3) If a notarized affidavit is required and available under KRS 138.450, the county clerk shall not transfer the registration of a motor vehicle unless the notarized affidavit attesting to the total and actual consideration paid or to be paid for the motor vehicle is presented to the clerk at the time of the transfer. If a notarized affidavit is required but is not available, the county clerk shall contact the Department of Revenue to determine the "retail price" of the vehicle and any taxes due prior to transferring the vehicle.
- (4) The county clerk shall not transfer title on a motor vehicle if there are delinquent ad valorem taxes on the motor vehicle.

KRS 186.990 Penalties.

- (1) Any person who violates any of the provisions of KRS 186.020, 186.030, 186.040, 186.045(4), 186.050, 186.056, 186.060, 186.073, 186.110, 186.130, 186.140, 186.160, 186.170, 186.180(1) to (4)(a), 186.210(1), 186.230, or KRS 186.655 to 186.680 shall be guilty of a violation.



- (2) Any person who violates any of the provisions of KRS 138.465, 186.072, 186.190, or 186.200, or 186.210(2) shall be guilty of a Class A misdemeanor.
- (3) A person who violates the provisions of KRS 186.450(4), (5), or (6) or 186.452(3), (4), or (5) shall be guilty of a violation. A person who violates any of the other provisions of KRS 186.400 to 186.640 shall be guilty of a Class B misdemeanor.
- (4) Any clerk or judge failing to comply with KRS 186.550(1) shall be guilty of a violation.
- (5) If it appears to the satisfaction of the trial court that any offender under KRS 186.400 to 186.640 has a driver's license but in good faith failed to have it on his or her person or misplaced or lost it, the court may, in its discretion, dismiss the charges against the defendant without fine, imprisonment, or cost.
- (6) Any person who steals a motor vehicle registration plate or renewal decal shall be guilty of a Class D felony. Displaying a canceled registration plate on a motor vehicle shall be prima facie evidence of guilt under this section.
- (7) Any person who violates the provisions of KRS 186.1911 shall be guilty of a Class A misdemeanor.
- (8) Any person who makes a false affidavit to secure a license plate under KRS 186.172 shall be guilty of a Class A misdemeanor.
- (9) Any person who violates any provision of KRS 186.070 or 186.150 shall be guilty of a Class A misdemeanor.
- (10) Any person who operates a vehicle bearing a dealer's plate upon the highways of this Commonwealth with intent to evade the motor vehicle usage tax or registration fee shall be guilty of a Class A misdemeanor for the first offense and a Class D felony for each subsequent offense.
- (11) Any person, other than a licensed dealer or manufacturer, who procures a dealer's plate with intent to evade the motor vehicle usage tax or registration fee shall be guilty of a Class D felony.
- (12) Any resident who unlawfully registers, titles, or licenses a motor vehicle in any state other than Kentucky with intent to evade the motor vehicle usage tax or the registration fee shall be guilty of a Class A misdemeanor if the amount of tax due is less than one hundred dollars (\$100), or of a Class D felony if the amount of tax due is more than one hundred dollars (\$100), and in addition shall be liable for all taxes so evaded with applicable interest and penalties.

[KRS Chapter 186A Automated Motor Vehicle Registration System](#)

KRS 186A.030 Computation and collection of motor vehicle and trailer ad valorem taxes.

In order to improve collection of personal property (ad valorem) taxes associated with motor vehicles and trailers, the Department of Vehicle Regulation, in cooperation with the

Department of Revenue, shall:

- (1) Ensure that the automated system provided by this chapter is capable of properly assigning a value for each vehicle registered in a county, utilizing a value reference manual in machine readable form approved by the Department of Revenue, and a manually entered value for vehicles not shown in such "manual".
- (2) Promptly study the feasibility of computing personal property (ad valorem) taxes associated with motor vehicles and trailers, and producing tax bills or notices of taxes due in such regard, and if shown feasible to its satisfaction, implement such capability, or any part thereof, as expeditiously as practicable.
- (3) Ensure that the automated system is capable of receiving the record of a lien for unpaid personal property (ad valorem) taxes associated with an owner of a motor vehicle or trailer. No motor vehicle dealer shall be responsible for the payment of a tax lien on a motor vehicle which is received as trade-in or otherwise obtained by a dealer.

KRS 186A.035 Motor vehicle registration by birth month of owner – Joint tenancy with right of survivorship for motor vehicle jointly owned by husband and wife – Clerk's fee – Renewal of registration.

- (4) After a motor vehicle has been initially placed in the system of year-round registration, the owner shall renew the registration annually during the owner's birth month, by making application to the county clerk and paying the fee required for twelve (12) consecutive months of registration, which shall take effect on the first day of the month succeeding the owner's birth month and shall expire on the last day of the owner's next birth month. The county clerk shall be entitled to a registration fee of two dollars (\$2) for each registration, or if the registration exceeds a twelve (12) month period, the clerk shall receive a fee of three dollars (\$3).
- (5) At least forty-five (45) days prior to the expiration of the registration of any motor vehicle previously registered in the Commonwealth as provided by subsection (1) of this section, the owner of the vehicle shall be notified by mail on the same notice required by KRS 134.805(5) of the date of expiration. Non-receipt of the notice required by this subsection shall not constitute a defense to any registration related offense.

KRS 186A.065 Prerequisites for operation of motor vehicles or trailers.

Except as otherwise provided, before the owner of a motor vehicle or trailer may operate it or permit its operation upon the highways of this state, he shall obtain motor vehicle insurance as required by KRS 304.39-080, a certificate of registration and a license plate and apply for a certificate of title in his name.

KRS 186A.145 Processing prohibited when property tax account delinquent, exception.

- (1) Except as provided in subsections (2) and (3) of this section, a county clerk shall not process an application for Kentucky title and registration from or to any Kentucky

- resident who has a delinquent motor vehicle ad valorem property tax account.
- (2) This section shall not apply to transactions involving:
 - (a) Licensed Kentucky motor vehicle dealers;
 - (b) A person who is engaged in the business of storing or towing motor vehicles, applying for a new title under KRS 376.275(1)(c); or
 - (c) A secured party applying for a repossession titles under KRS 186.045(6).
 - (3) (a) For any vehicle obtained as the result of a claim on a motor vehicle insurance policy, an insurer and its agent shall not be responsible for the payment of any delinquent motor vehicle ad valorem property taxes owed by any previous owner, when:
 - 1. Applying for a regular salvage title ; or
 - 2. Transferring ownership of the vehicle to another party.(b) The owner of a motor vehicle that was transferred to an insurer or its agent under paragraph (a) of this subsection shall remain responsible for any delinquent motor vehicle ad valorem property taxes owed prior to the transfer.
 - (4) An insurer shall not be exempt from any motor vehicle ad valorem property taxes owed on any vehicle that it owns:
 - (a) As a part of its business operations; or
 - (b) On January 1, that as obtained as the result of a claim on a motor vehicle insurance policy.

KRS 186A.215 Procedures for transfer of vehicle ownership.

- (1) If an owner transfers his interest in a vehicle, he shall, at the time of the delivery of the vehicle, execute an assignment and warranty of title to the transferee in the space provided therefore on the certificate of title, except if the space therefore on the owner's certificate of title fails to meet the Kentucky requirements for lawful conveyance of title or if the space provided therefore on the owner's certificate of title fails to meet the requirements for the owner to execute an odometer disclosure statement as required by federal law in effect at the time transferor executes an assignment and warranty of title. Pursuant to the exceptions provided by this subsection and in other cases where applicable, the transferor shall execute an assignment and warranty of title to the transferee by executing the application as provided by the Department of Vehicle Regulation and available from the county clerk. The transferor shall cause the application with the certificate of title attached to be delivered to the transferee.
- (4) If it comes to the attention of a transferor that a transferee did not promptly submit the necessary document within fifteen (15) calendar days to the county clerk as required by law in order to complete the transfer transaction, a transferor shall submit to the county clerk, in his county of residence, an affidavit that he has transferred his interest in a specific vehicle and the clerk shall enter appropriate data into the AVIS system which shall restrict any registration transaction from occurring on that vehicle until the transfer has been processed. The Transportation Cabinet may adopt administrative regulations governing this subsection. This subsection shall not apply to any transactions involving licensed Kentucky motor vehicle dealers.
- (5) This section shall not apply to a vehicle which has had the title surrendered to a county clerk or a hulk vehicle. Hulk vehicle shall mean a vehicle or part thereof that is:

- (a) In a rusted, wrecked, discarded, worn out, extensively damaged, dismantled, and mechanically inoperative condition; or
- (b) Of an apparent value of less than two hundred dollars (\$200).

KRS 186A.220 Requirements for motor vehicle dealer upon receipt of vehicle.

- (1) Except as otherwise provided in this chapter, when any motor vehicle dealer licensed in this state buys or accepts such a vehicle in trade, which has been previously registered or titled for use in this or another state, and which he holds for resale, he shall not be required to obtain a certificate or title for it, but shall, within fifteen (15) days after acquiring such vehicle, notify the county clerk of the assignment of the motor vehicle to his dealership and pay the required transferor fee.
- (2) Upon purchasing such a vehicle or accepting it in trade, the dealer shall obtain from his transferor, properly executed, all documents required by KRS 186A.215, to include the odometer disclosure statement thereon, together with a properly assigned certificate of title.
- (3) The dealer shall execute his application for assignment upon documents designated by the Department of Vehicle Regulation, to the county clerk of the county in which he maintains his principal place of business. Such clerk shall enter the assignment upon the automated system.
- (4) The dealer shall retain the properly assigned certificate of title received from his transferor, and may make any reassignments thereon until the forms for dealer assignment on the certificate of title are exhausted. The Department of Vehicle Regulation may, if it deems it warranted, provide a special document to allow for additional dealer assignment without requiring system generated documents.
- (5)
 - (a) When a dealer assigns the vehicle to a purchaser for use, he shall deliver the properly assigned certificate of title, and other documents if appropriate, to such purchaser, who shall make application for registration and a certificate of title thereon.
 - (b) The dealer may, with the consent of the purchaser, deliver the assigned certification of title, and other appropriate documents of a new or used vehicle, directly to the county clerk, and on behalf of the purchaser, make application for registration and a certificate of title. In so doing, the dealer shall require from the purchaser proof of insurance as mandated by KRS 304.39-080 before delivering possession of the vehicle.
 - (c) Notwithstanding the provisions of KRS 186.020, 186A.065, 186A.095, 186A.215, and 186A.300, if a dealer elect to deliver the title documents to the county clerk and has not received a clear certificate of title from a prior owner, the dealer shall retain the documents in his possession until the certificate or title is obtained.
 - (d) When a dealer assigns a vehicle to a purchaser for use under paragraph (a) of this subsection, the transfer and delivery of the vehicle is effective immediately upon the delivery of all necessary legal documents or copies thereof, including proof of insurance as mandated by KRS 304.39-080.
- (6) The department may make available, upon proper application from a licensed motor vehicle dealer, electronic means by which the dealer can interface directly with AVIS and the department. If the department grants this access, all fees currently required for the issuance of a certificate of title shall continue to be charged and remitted to the

appropriate parties as provided by statute.

- (7) The Department of Vehicle Regulation shall assure that the automated system is capable of accepting instructions from the county clerk that a certificate of title shall not be produced under a dealer registration situation.

KRS 186A.235 Owner to notify clerk of residence or name change.

- (1) Whenever any person after making application for obtaining a certificate of registration or title for a vehicle, shall move from the address named in the application or shown upon a registration card or certificate of title, such person shall within fifteen (15) days thereafter notify the county clerk of the county in which he resides in writing of his old and new addresses as well as the current license number of all vehicles currently registered or titled in his name. The county clerk shall immediately enter such change into the automated system.
- (2) Whenever the name of any person who has made application for or obtained a certificate of registration or title for a vehicle is thereafter changed by marriage or otherwise, such person shall within fifteen (15) days notify the county clerk of the county of residence of such former and new name. The county clerk shall immediately enter such change into the automated system.

KRS 186A.295 Owner to surrender title on destroyed vehicle or trailer.

- (1) (a) Any person or entity having a motor vehicle or trailer that has been destroyed, to the extent that its repair cannot be obtained through usual commercial repair services, at a cost less than its retail value as established from a value manual approved by the Department of Revenue, or from which two (2) or more parts which typically bear a vehicle identification number placed thereon by the manufacturer have been removed, or which he removes, shall surrender the certificate of title for such vehicle for which he has a certificate of title in his or another name, to the county clerk of the county in which such vehicle is located. The clerk shall immediately forward the surrendered title to Frankfort with instructions for canceling the title.
- (b) Any person or entity engaged in the sale of used motor vehicle or trailer parts, or the recycling or salvage of them, shall surrender the certificate of title for any vehicle in his possession, and for which he has a certificate of title, whether in his or another name, if such vehicle is destroyed within the meaning of paragraph (a) of this subsection, or from which two (2) or more parts which typically bear a vehicle identification number placed thereon by a manufacturer have been removed, or which he removes, to the county clerk of the county in which such vehicle is located. The clerk shall immediately forward the surrendered title to Frankfort with instructions for canceling the title.
- (c) The surrender of the certificate of title pursuant to this section shall be made within ten (10) working days, next succeeding the day when such vehicle was received,

destroyed, or next succeeding the day during which such second part was removed.

KRS 186A.520 Salvage titles - Conditions for issuance - Operation of vehicle with salvage title.

- (1) Except as provided in KRS 186A.555, a salvage title shall be obtained by the owner of a motor vehicle that meets the following definition of a salvage vehicle:
 - (a) A vehicle which has been wrecked, destroyed, or damaged, to the extent that the total estimated or actual cost of parts and labor to rebuild or reconstruct the vehicle to its pre-accident condition and for legal operation on the roads or highways, not including the cost of parts and labor to reinstall a deployed airbag system, exceed seventy-five percent (75%) of the retail value of the vehicle, as set forth in a current edition of the National Automobile Dealers Association price guide.
 - (b) The value of repair parts for purposes of this definition shall be determined by using the current published retail cost of the parts equal in kind and quality to the parts to be replaced or the actual cost of the repair parts used in repair.
 - (c) The labor costs of repairs for purposes of this section shall be computed by using the hourly labor rate and time allocations which are reasonable and customary in the automobile repair industry in the community where the repairs are performed.
 - (d) Airbag reinstallation costs which are excluded from the seventy-five percent (75%) computation as set forth in paragraph (a) of this subsection shall be included by an insurer in the computation of the total physical damage estimate according to the terms and conditions of individual policies, provided that the total costs payable by an insurer do not exceed the total retail value of the vehicle.
- (2) The owner or an authorized agent of a motor vehicle that meets the definition of a salvage vehicle as set forth in subsection (1) of this section shall, within fifteen (15) days from the receipt of all necessary paperwork required by this chapter, submit an application to the county clerk, on a form prescribed by the Department of Vehicle Regulation, for a salvage title, accompanied by a properly endorsed certificate of title and any lien satisfactions, if any appear, as may be required.
- (3) The county clerk shall retain a copy of each salvage title application received and shall forward the original and its supporting documents to the Department of Vehicle Regulation in a manner similar to that for handling of an application for a title.
- (4) The county clerk shall rely on the information provided by the owner or authorized agent, including a county of residence designation, on:
 - (a) Any approved, notarized state form utilized in lien titling or the title transfer process signed by the owner or authorized agent; and
 - (b) Any document submitted during the transfer of a salvage vehicle from an owner to an insurer.Reliance on the foregoing by the county clerk shall relieve the office of the county clerk from liability to any third party claiming failure to comply with this section.
- (5) The Department of Vehicle Regulation shall process the salvage title application in a manner similar to that used in processing a title application and the salvage title shall

- be delivered in a like manner of a title. Salvage titles shall be construed as proof of ownership of a vehicle in a state as to be unusable upon the highways of the Commonwealth.
- (6) A vehicle shall not be issued a registration for highway use as long as a salvage title is in force. The only time a vehicle with a salvage title may be operated upon the highways of the Commonwealth is when it is in route to or from an inspection by the certified inspector prior to obtaining a certificate of title after having been rebuilt as per KRS 186.115.
 - (7) Notwithstanding the provision of KRS 369.103, when a salvage vehicle is transferred from an owner to an insurer, the following shall be exempted from the requirements of notarization, including exemptions from the notarization of electronic signature requirements of KRS Chapter 423:
 - (a) The transfer of ownership on the certificate of title;
 - (b) Any power of attorney required in connection with the transfer of ownership to the insurer;
 - (c) Any required odometer disclosure statement;
 - (d) The application for a salvage certificate of title; and
 - (e) The transfer of ownership on the salvage certificate of title issued.
 - (8) Subsection (2) to (5) of this section shall not apply to applications for salvage title using the electronic title application and registration system established under KRS 186A.017.

KRS Chapter 235 Boats and Boating

KRS 235.010 Definitions for chapter. As used in this chapter, unless the context clearly requires a different meaning:

- (1) "Vessel" means every description of watercraft, other than a seaplane on the water;
- (2) "Motorboat" means any vessel propelled by machinery, whether or not such machinery is the principal source of propulsion, except for the following:
 - (a) Boats or vessels propelled totally by a direct current battery-powered motor when used on private waters;
 - (b) Boats propelled by human power employing the use of hand or foot operation; and
 - (c) Federally regulated commercial vessels;

KRS 235.120 Boat that is already numbered.

The owner of any motorboat already covered by a number in full force and effect which has been awarded to it by the then operative federal law or a federally approved number system of another state shall record the number prior to operating the motorboat on the waters of this state in excess of the sixty (60) day reciprocity period provided for in KRS 235.210, the fee for such recordation being the same as for an original registration as provided for in KRS 235.080. Such recordation shall be in the manner and pursuant to the procedure required

for the award of a number under KRS 235.050 to 235.070, except that no additional or substitute number shall be issued.

KRS 235.210 Boats exempt from registration requirement.

- (1) A motorboat shall not be required to be numbered under this chapter if it is:
 - (a) Already covered by a number in full force and effect which has been awarded to it pursuant to federal law or a federally approved numbering system of another state; provided, that such boat shall not have been within this state for a period in excess of sixty (60) consecutive days;
 - (b) A motorboat from a country other than the United States temporarily using the waters of this state;
 - (c) A motorboat whose owner is the United States, a state or a subdivision thereof, except when such boat is leased to the public for compensation it must be registered according to KRS 235.080(2);
 - (d) A ship's lifeboat used or intended to be used as such;
 - (e) A motorboat belonging to a class of boats which has been exempted from numbering by the department after said agency has found that the numbering of motorboats of such class will not materially aid in their identification; and, if an agency of the federal government has a numbering system applicable to the class of motorboats to which the motorboat in question belongs, after the department has further found that the motorboat would also be exempt from numbering if it were subject to the federal law.
- (2) Boats exempt from registration may be required by the department to apply for an official identification number to be displayed in accordance with KRS 235.110.

KRS Chapter 523 Perjury and Related Offenses

KRS 523.100 Unsworn falsification to authorities.

- (1) A person is guilty of unsworn falsification to authorities when, with an intent to mislead a public servant in the performance of his duty, he:
 - (a) Makes a material false written statement, which he does not believe, in an application for any pecuniary or other benefit or in a record required by law to be submitted to any governmental agency;
 - (b) Submits or invites reliance on any writing which he knows to a forged instrument, as defined in KRS 516.010; or

(c) Submits or invites reliance on, except as provided in KRS 516.110, any sample, specimen, map, boundary mark or other object he knows to be false.

(2) Unsworn falsification to authorities is a Class B misdemeanor.

523.010 Definitions.

The following definitions apply in this chapter unless the context otherwise requires:

(1) "Material false statement" means any false statement, regardless of its admissibility under the rules of evidence which could have affected the outcome of the proceeding. Whether a falsification is material in a given factual situation is a question of law.

KRS Chapter 516 Forgery and Related Offenses

516.010 Definitions.

The following definitions apply in this chapter unless the context otherwise requires:

(8) "Forged instrument" means a written instrument which has been falsely made, completed, or altered;

Soldiers' and Sailors' Civil Relief Act

50 U. S. C. S. Appx. §574

Residence for tax purposes.

(1) For the purposes of taxation of any person, or his personal property, income, or gross income, by any State, Territory, possession, or political subdivision of any of the foregoing, or by the District of Columbia, such person shall not be deemed to have lost a residence or domicile in any State, Territory, possession, or political subdivision of any of the foregoing, or in the District of Columbia, solely by reason of being absent therefrom in compliance with military or naval orders, or to have acquired a residence or domicile in, or to have become a resident in or a resident of, any other State, Territory, possession, or political subdivision of any of the foregoing, or the District of Columbia, while, and solely by reason of being so absent. For the purposes of taxation in respect of the personal property, income, or gross income of any such person by any State, Territory, possession, political subdivision of any of the foregoing, or the District of Columbia, of which such person is not a resident or in which he is not domiciled, compensation for military or naval service shall not be deemed income for services performed within, or from sources within, such State, Territory, possession, political subdivision, or District, and personal property shall not be deemed to be located or present in or to have a situs for taxation in such State, Territory, possession or political subdivision, or district. Where the owner of personal property is absent from his residence or domicile solely by reason of compliance with military or naval orders, this section applies with respect to personal property, or the use thereof, within any tax jurisdiction other than

such place of residence or domicile, regardless of where the owner may be serving in compliance with such orders. Nothing contained in this section shall prevent taxation by any State, Territory, possession, or political subdivision of any of the foregoing, or the District of Columbia in respect of personal property used in or arising from a trade or business, if it otherwise has jurisdiction. This section shall be effective as of September 8, 1939, except that it shall not require the crediting or refunding of any tax paid prior to October 6, 1942.

- (2) When used in this section, (a) the term "personal property" shall include tangible and intangible property (including motor vehicles), and (b) the term "taxation" shall include but not be limited to licenses, fees, or excise taxes imposed in respect to motor vehicles or the use thereof, but only if a license, fee, or excise required by the State, Territory, possession, or District of Columbia of which the person is a resident or in which the person is domiciled has been paid.

Military Exemption

Kentucky residents in the military are required to pay Kentucky property taxes. Non-resident military personnel shall provide a current copy of their leave and earning statement (LES) or Affidavit of Residency, which is filed with the Armed Services.

- ❖ The federal Soldiers and Sailors relief act is not an exemption it prevents multiple states from taxing the service member. So, it depends on what they have elected on the LES statement.

Section III

KAVIS Manual:

<https://transportation.ky.gov/motor-vehicle-licensing/Pages/KAVIS2-%21DOR%2cPVA.aspx>

-Select DOR/PVA Manual

PODD – Print on Demand Decal

KAVIS PODD Document Archive								
View	VIN	Plate	Control Number	Title Number	Date of Issue	Clerk	County of Issuance	Date Received

PODD (Print on Demand Decal) is where the clerks scan in all paperwork dealing with vehicle transactions. This is a great tool to use when looking for end of year transfers, to help find purchase price when valuing a vehicle, identify the actual sale dates of vehicles sold and lots of other valuable information. You can search by VIN, Plate, title, County, etc.

Every office should have access to PODD. Below are the links for PODD.

State Network

<https://kavispoddarchive.kytc.ky.gov>

Non-State Network

<https://kavispoddarchivepva.kytc.ky.gov>


Section IV

Reports


The KAVIS Home page is where you will find the Tax Assignment Queue and the Report tab. For guidance on how to work the Tax Assignment Queue and a Quick Reference Guide to the PVA reports follow the link below.

<https://transportation.ky.gov/motor-vehicle-licensing/Pages/KAVIS2.aspx>


Home Page




Customer
Search



Vehicle
Search




Tax
Assignment
Queue




User Settings




Employee
Management




Override Report



Reports



NMVTIS Inquiries



Vehicle Value
Search

Tax Assignment Queue

The Tax Assignment Queue in KAVIS replaced the '88' and '\$0 value' reports. Transactions in the queue are in real time and can be worked daily, weekly, or monthly. Once the transaction is worked it will be removed from the list.

Missing Value: only shows records that are missing value, mainly the vehicle types that don't go through mass appraisal.

Missing Tax District: only shows records that have missing (88) tax districts. The PVA shall properly assign the new situs county and/or district to all vehicles on the report.

Incorrect Tax Status: shows vehicles that have a Taxable status and a 'Non-Taxable Junked' or 'Non-Taxable Sold or Transferred Out of State' Registration status.

Tax Assignment Queue

County:
Total Ad Valorem Records: 0

Filter By: Tax Year: Vehicle Type: Search:

Tax Problem: Display All Missing Value Missing Tax District Incorrect Tax Status

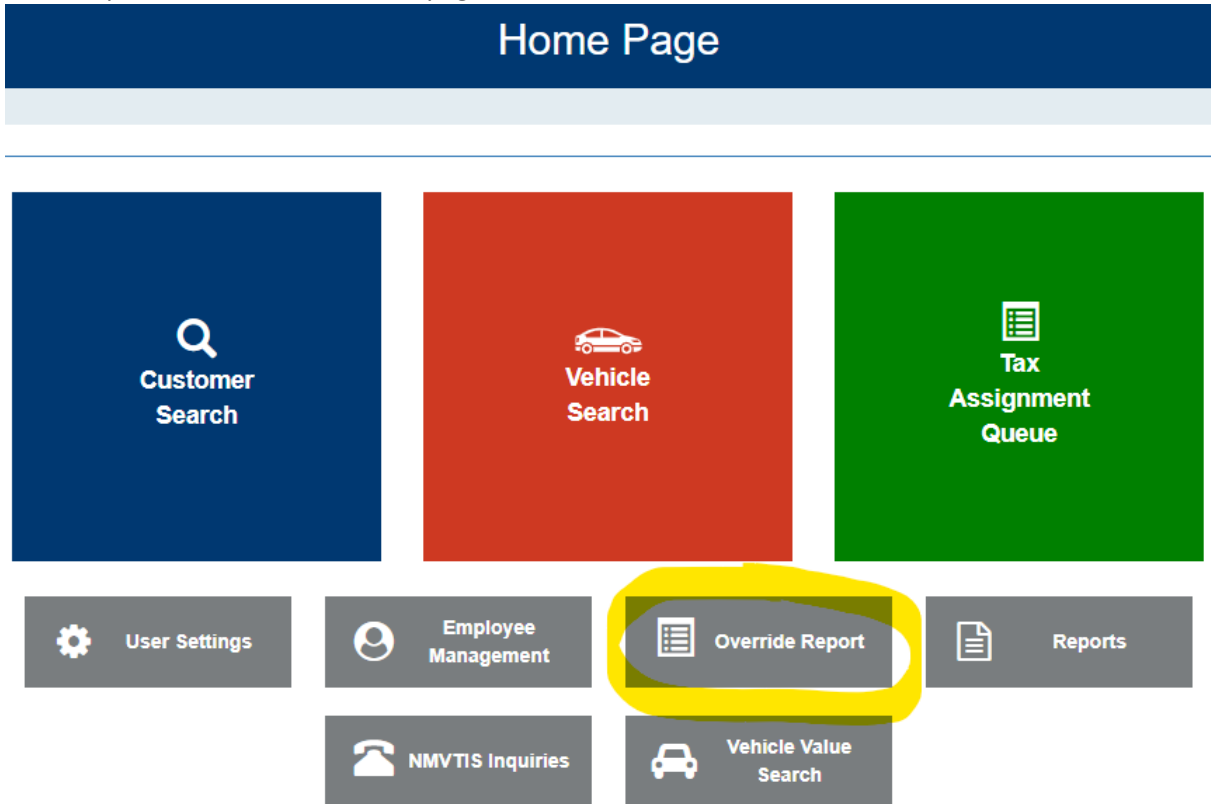
Showing 0 to 0 of 0 entries Previous Next

Title Number	KY/Plate #	Tax Years	Primary Owner	Year Make Model
No data available in table				

Showing 0 to 0 of 0 entries Previous Next

Override Report The override report informs PVAs of all changes to value, tax status, county code, or taxing district. The report also informs PVAs of the date of transaction and the initials used by the one who performed the transaction, but it does not include changes made by the Office of Property Valuation. All transactions should be verified for accuracy and compared to their documentation. The Department of Revenue may rescind any transaction that is not properly documented.

This report is on the KAVIS Home page.



Override Report

Override Report

Hide Search Criteria

County: ADAIR * Select a Date Range to View: 07/01/2024 to: 07/19/2024

UserType: ALL *

Cancel Reset Search

Filter ... Export Results

User Name Date	Title Number Year Make Model	Primary Owner	County	Tax Status	Tax Year	Assessed Value	Override Value	Tax District	Comments
kyfd01K 07/18/2024 12:49:17 PM EST	2408500100 2017 FORD F150		ADAIR ADAIR	Exempted- No Tax Due Copied to New Title	2025	\$0.00	\$0.00 \$0.00	99 99	
KYFD01pv 07/18/2024 12:28:02 PM EST	2225508500 2022 LONE 14X83		ADAIR ADAIR	Taxable Taxable	2024	\$0.00	\$5,915.00 \$2,800.00	00 00	
KYFD01pv 07/18/2024 12:27:54 PM EST	2225508500 2022 LONE 14X83		ADAIR ADAIR	Taxable Taxable	2023	\$0.00	\$6,572.00 \$3,100.00	00 00	
kyfd01K 07/18/2024 12:49:17 PM EST	2419000100 2019 FORD F150		ADAIR ADAIR	Exempted- No Tax Due	2025	\$0.00	\$0.00 \$0.00	99 99	

Motor Vehicle Tax Roll

This report contains an alphabetical listing of all vehicles with a tax liability in your county. This listing is sent via Move-It annually by the Office of Property Valuation. There is a tax roll for motor vehicles, which is broken down by county, and a tax roll for boats, which is one report for the whole state.

This tax roll must be kept in the PVA office for public viewing. Any time the public wishes to see this listing, the PVA is required under the Open Records Law, KRS 133.047(3), and KRS 61.870 et seq. to allow the viewing of this listing.

This report is uploaded to the specific county folder on Move-It annually in May.

Owner Name	Address	License Plate Number	Title Number	VIN	VIN Sequence	Renewal Month	District	Vehicle Attributes			
								Make	Model Year	Model	Value
		D9M910	222910010067	1GEKNBR45NZ129325	999	October	00	CADI	2022	XT5	\$56,588.00
		B5J026	222060010049	1DW1A53266B879829	999	July	00	STOU	2006	SEMI	\$5,285.00
		B5J034	222690010016	1GR4M0623PH504025	999	September	00	GREA	2023	DANE	\$25,000.00
		C4L134	223010010053	3FMC9R962MRA48979	999	December	01	FORD	2021	BRONCO	\$22,900.00
		B0F529	201280010015	1FTEW1ET4BF841090	999	January	00	FORD	2011	F-150	\$8,625.00

Boat Tax Roll

The boat tax roll is produced by KAVIS. The PVA offices can download from the reports section of KAVIS.

Owner Name	Address	KY Number	Title Number	District	Boat Attributes					Motor Attributes				
					Make	Model Year	Model	Length	Propulsion	Value	Make	Model Year	Horse Power	Value
		KY0608LU	210910935007	00	TRACKER	2010	NITROZ9	21ft 1in	Propeller	\$15,224.00	MERC	2011	250	\$7,957.00
		KY0685JN	143650030019	02	TRIT	2002	1650DSM V	16ft 1in	Propeller	\$778.00	KAWA	2003	29	\$338.00
		KY0792EA	181450030052	02	HAVOC	2018	1450RDB	14ft 1in	Propeller	\$2,089.00	SUZI	1988	25	\$0.00
		KY0347JX	082630030026	02	CHAPARRAL	2001	200SSE	20ft 1in	Propeller	\$4,525.00	MERC	2001	220	\$1.00
		KY0426GT	040780570049	02	TRACKER	2004	PRO TEAM	18ft 3in	Propeller	\$3,259.00	MERC	2004	90	\$0.00
				02	ALUMACRAFT	2007								

Utility Trailer Report

This report is found in the Tax Assignment Queue by filtering for Utility Trailers. This report includes trailer (UT) title applications that were made in the Clerks offices for that quarter that need a value inputted for the next year. The trailers do not have values and there is not a computer match for them. The reports should be worked to determine an appropriate value. The report includes the VIN, title, make, model, and year to assist in finding an accurate value.

DOR has sent a Trailer Guide to assist offices in finding comparable values. The guide is based on data collected from several sales websites and can be helpful if there is little information known about the trailer's purchase price. PODD can also be reviewed for more specifics about the trailers. Occasionally the bill of sale or an invoice can be found in PODD. To determine the value this way, in accordance with the KY Constitutional mandate of fair cash value, 90% of the sales price could be used to reflect the next year's value. Trailer guide can also be found on the PVA network.

Title Number	KY/Plate #	Tax Years	Primary Owner	Year Make Model
241300560176	K2T054	2025		2001 EAGLE TRAILER
241300560215		2025		2024 TRAILSTAR PT175
241300560535		2025		2024 TRLM PONTOON
241300560551		2025		2012 SHOR YAV
241300560557		2025		2021 MAGI BOATTRA
241300560802	K7X344	2025		2021 GRIFFIN GT714
241300560813	K2S900	2025		2025 SHORELANDER YAV51TJMWS0
241310930004		2025		2024 TRAILMASTER WBTF2555BR
241310560083	K2T027	2025		1995 TRAILMASTER TANKS GX2
241310560112	K2S901	2025		2024 LOAD KING LK111PT
241310560168		2025		2022 SHOR SPB2444
241310560411	K2T056	2025		2024 HOMESTEADER 712 HX
241310560574	K7X345	2025		2021 HERITAGE HOME
241310560834	K2T055	2025		2024 HOMESTEADER 712IT
241310560914	I7WJ6R	2025		2024 DET 8 SYDNEY HD

Recreational Vehicle Report

This report is found in the Tax Assignment Queue by filtering for Camping Trailer/Motorhome/Travel Trailer. This report includes recreational vehicle title applications that were made in the Clerks offices for that quarter that need a value and district code inputted for the next year. These vehicle types are coded in KAVIS as Vehicle Type: "H" and Style: "TV". The recreational vehicles do not have values and there is not a computer match for them. The reports should be worked to determine an appropriate value. The report includes the VIN, title, make, model, and year to assist in finding an accurate value from JD Power and or PODD.

County: JEFFERSON Total Ad Valorem Records: 74

Filter By: Tax Year: ALL Vehicle Type: Camping Trail Search:

Tax Problem: Display All Missing Value Missing Tax District Incorrect Tax Status

Showing 1 to 74 of 74 entries Previous 1 Next

Title Number	KY/Plate #	Tax Years	Primary Owner	Year Make Model
240110560454	984152	2025		2024 SCAMP 16FT
240160560118	984161	2025		2011 FLAGSTAFF MAC
240190560750	F1S419	2025		2019 imagine 2400bh
240300560515	983785	2025		2001 ROCK UNKNOWN
240331080015		2025		1994 UNKN RRT
240430560812	983786	2025		2015 ROCK 2280FD
240440560928		2025		1998 TRAC W56
240510560308	E2J880	2025		2003 KEYS OUTBACK
240520560418	984162	2025		2017 FOREST RIVER SURVEYOR EXPA
240540560919	984153	2025		2006 TAB TAB
240540561089	G1M293	2025		2021 FOREST RIVER NB10.6
240570561008	984080	2025		1997 STAR 8X10 FT
240590560927	984081	2025		1999 JAYC CAMPER
240600561057		2025		1993 CUST TANDEM
240640560596	F2T686	2025		2006 SPRI SG29
240670560583	F2T687	2025		2002 JAYC UNKNOWN
240680150038		2025		1994 CUST 18UP
240680560553	F2T688	2025		2006 JAYC JAY CT
240720560493	H7Y276	2025		2021 BRAXTON CREEK BUSHWHACKER

Projected Monthly Collections

This report has the assessments broken down for each taxing jurisdiction within the county. This is the assessment that taxing jurisdictions use for setting the succeeding year's tax rate. This report is also used in the local County government allocation to PVA for budget purposes.

Due to exonerations and changes in tax situs and assessment, this report is only a projection.

For purposes of informing the taxing jurisdictions of the approximate assessments of their localities, the PVA should release the projected assessments to the taxing jurisdictions upon receipt. This report will be released by the Department on or after May 15 of each year. There is a report for motor vehicles and a separate report for boats. Be sure the taxing jurisdictions get both report totals.

The motor vehicle reports are uploaded on Move-It, under specific county folder annually in May. These reports stay on Move-It for 90 days, so be sure to download them before they leave. The boat projection report is produced by KAVIS and is available for PVA offices to download from the reports sections of KAVIS.

04695 Projected Annual Assessment Report	This series documents the projected assessments for each of the county jurisdictions so the Property Valuation Administrator (PVA) can work in conjunction with district representatives to set tax rates. Property tax estimates for assessed properties are conducted each year for state and local taxes. The report is a working document, one that allows the PVA and district representatives to approximate assessments for the localities. It is used by the Motor Vehicle Branch to compare against totals of previous years and determine if current year assessments are in-line with the projections. Projections are based on the totals of the Property Tax Roll (03366) assessments.
Access Restrictions	Agencies should consult legal counsel regarding open records matters.
Contents	Series may contain: County; tax code; jurisdiction description (health, library, school, etc.); local, state tax, total; assessed values; monthly breakdown of assessments; January-June totals; July-December totals; January-December totals.
Retention and Disposition	Retain in Agency one (1) year; destroy.

Projected Monthly Collection Report ADAIR No Label • Saved to this PC

File Home Insert Page Layout Formulas Data Review View Automate Developer Help Acrobat ASAP Utilities

Clipboard Font Alignment Number Styles Cells Editing Sensitivity

A1

Projected Monthly Collections for Motor Vehicles
Advalorem Tax Distributions by Jurisdiction
2024

Count ADAIR
Date: 05/17/2024

Tax Code	Jurisdiction Description	Assessed Values	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Totals/ Year
001	GENERAL	\$151,404,534.00	\$7,488.35	\$7,118.45	\$41,423.66	\$7,893.32	\$9,959.48	\$8,355.76	\$14,868.56	\$9,876.00	\$10,197.12	\$9,662.93	\$8,566.95	\$34,162.89	\$169,573.08
002	LIBRARY	\$151,404,534.00	\$2,460.46	\$2,338.92	\$13,610.63	\$2,593.52	\$3,272.40	\$2,745.46	\$4,885.39	\$3,244.97	\$3,350.48	\$3,174.96	\$2,814.72	\$11,224.95	\$55,716.87
003	HEALTH	\$151,404,534.00	\$2,005.81	\$1,906.73	\$11,095.62	\$2,114.28	\$2,667.72	\$2,238.15	\$3,982.65	\$2,645.36	\$2,731.37	\$2,588.29	\$2,294.61	\$9,150.78	\$45,421.36
004	EXT SERVICE	\$151,404,534.00	\$1,938.95	\$1,843.17	\$10,725.77	\$2,043.81	\$2,578.80	\$2,163.54	\$3,849.90	\$2,557.18	\$2,640.33	\$2,502.01	\$2,218.12	\$8,845.75	\$43,907.31
005	WESTLAKE CLIMB HOSP	\$151,404,534.00	\$5,686.03	\$5,395.76	\$36,985.41	\$7,047.61	\$8,892.40	\$7,460.50	\$13,275.50	\$8,817.65	\$9,104.57	\$8,627.62	\$7,648.70	\$30,502.58	\$151,404.53
006	AMBULANCE	\$151,404,534.00	\$5,348.82	\$5,084.61	\$29,588.33	\$5,638.09	\$7,113.92	\$5,968.40	\$10,620.40	\$7,054.28	\$7,283.66	\$6,902.09	\$6,118.96	\$24,402.07	\$121,123.63
15	CC - COLUMBIA	\$14,695,735.00	\$1,940.47	\$1,363.37	\$3,568.22	\$1,263.46	\$1,939.04	\$2,245.60	\$3,186.31	\$2,195.49	\$1,852.30	\$2,149.78	\$1,727.09	\$7,542.78	\$30,963.91
19	SC CO SCHOOL	\$151,404,534.00	\$37,642.33	\$35,782.93	\$208,227.65	\$39,678.03	\$50,064.20	\$42,002.61	\$74,741.08	\$49,644.52	\$51,258.75	\$49,573.48	\$43,062.20	\$171,729.55	\$852,407.53
	LOCAL JURISDICTIONS		\$65,511.21	\$61,793.93	\$355,225.49	\$68,272.11	\$86,487.95	\$73,180.03	\$129,409.80	\$86,025.64	\$88,418.58	\$84,181.17	\$74,450.96	\$287,561.35	\$1,470,518.22
	STATE TAX	\$151,404,534.00	\$30,087.12	\$28,600.92	\$165,434.34	\$31,714.23	\$40,015.79	\$33,572.25	\$59,739.76	\$39,680.34	\$40,970.58	\$38,824.28	\$34,419.17	\$137,261.63	\$681,320.40
	TOTAL	\$95,598.33	\$90,394.85	\$521,659.83	\$99,986.34	\$126,503.74	\$106,752.27	\$189,149.56	\$125,705.98	\$129,389.16	\$123,005.44	\$109,870.13	\$434,822.98	\$2,151,838.63	

Total Vehicles For County <ADAIR> : 23109
District 88 Assessed Value for County <ADAIF> \$0.00
Total District 88 Vehic 0

Projected Monthly Collections for Motor Boats
Advalorem Tax Distributions by Jurisdiction
2024

Count ANDERSON
Date: 05/20/2024

Tax Code	Jurisdiction Description	Assessed Values	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Totals/ Year
001	GENERAL	\$8,464,339.00	\$0.00	\$0.00	\$7.60	\$11,503.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,511.50
002	LIBRARY	\$8,464,339.00	\$0.00	\$0.00	\$1.51	\$2,283.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,285.37
003	HEALTH	\$8,464,339.00	\$0.00	\$0.00	\$1.68	\$2,537.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,539.30
004	EXT SERVICE	\$8,464,339.00	\$0.00	\$0.00	\$0.95	\$1,437.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,438.94
CL	C-LAWRENCEBG	\$2,323,385.00	\$0.00	\$0.00	\$0.99	\$5,319.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,320.55
FP	FIRE PROTECT	\$6,140,954.00	\$0.00	\$0.00	\$5.16	\$6,135.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,141.01
SC	CO SCHOOL	\$8,464,339.00	\$0.00	\$0.00	\$28.68	\$43,393.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$43,422.06
	LOCAL JURISDICTIONS		\$0.00	\$0.00	\$46.57	\$72,612.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$72,658.68
	STATE TAX	8464339	0	0	25.1595	38064.366	0	0	0	0	0	0	0	0	38089.515
	TOTAL		0	0	71.73071	110676.4714	0	0	0	0	0	0	0	0	110748.22

Total Vehicles For County <ANDERSON> : 1726
District 88 Assessed Value for County <ANDERSON>: 744
Total District 88 Vehicles: 1

Pre-Obligation Tax Report

This report is available to taxpayers and provides a listing of all vehicles owned by the taxpayer on the assessment date of the current tax year along with the corresponding amount of property tax due. The report is normally requested by leasing companies. It may be ordered from the Department of Revenue using the taxpayer's name, federal identification number (FEIN or U-Drive It number).

CUSTOMER PRE-OBLIGATION TAX REPORT							
Printed Date: 02/07/2024							
Tax Year: 2024							
<i>** This report will list all the taxes owed by the Customer for the Current Year on all owned vehicles. Delinquent Taxes owed will not be listed in this report.</i>							
Customer Name:							
Title Number	HIN / VIN	KY / Plate #	Vehicle Details	County	Assessed Value	Tax Due	Tax Due Date
230131050011	1C4RJKAG1M8200405	BHR657	2021 JEEP GRNCHER	SCOTT	\$28,900.00	\$371.07	2/29/24

Vehicle Salvage Report

Yearly Report with selective Vehicle types that had taxable "salvage" title types as of the close of business for the most recent complete calendar year pulls vehicles from the previous year of the Start Date field for the selected vehicle type.

Vehicle Salvage Report											
<i>** This report contains only Taxable Vehicles</i>											
Date:											
County:											
SSN/FEIN	Model Year	Make	Vehicle Type	Model	Owner	VIN/SEQ	Assessed Value	OR Value	Method	County	
Total Assessed Value for County:											

Vehicles Purchased Prior to End of Year Report

Reports of all vehicles purchased in the year of the **Start Date** field but titled only in the previous year.

Vehicles Purchased Prior to End of Year					
Selected Year: 2024					
County: BOONE					
County	Vehicle Type	TitleNumber	Plate/Ky Number	Purchase Year	Title Year
BOONE	A	240110080001		2023	2024
BOONE	A	240110080003		2023	2024
BOONE	A	240110080005		2023	2024
BOONE	A	240110080006		2023	2024
BOONE	A	240110080008		2023	2024
BOONE	A	240110080013		2023	2024
BOONE	A	240110080014		2023	2024
BOONE	A	240110080015	j1y145	2023	2024
BOONE	A	240110080017		2023	2024
BOONE	A	240110080021		2023	2024
BOONE	A	240110080022		2023	2024
BOONE	A	240110080023		2023	2024
BOONE	A	240110080024	G6J630	2023	2024
BOONE	A	240110080026		2023	2024
BOONE	A	240110080027	G6J631	2023	2024

Section V

Forms Used by PVA and County Clerk

Form 62A044 Affidavit for Correction/Exoneration of Motor Vehicle/Boat/Trailer Property Tax
 Found on DOR forms page and PVA network, [form 62A044](#)

62A044 (02-24)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

**AFFIDAVIT FOR CORRECTION/EXONERATION OF
MOTOR VEHICLE/BOAT/TRAILER PROPERTY TAX**

TEAM KENTUCKY

CLEAR FORM

Owner _____ Telephone No. (____) _____
 Address _____ State _____ ZIP Code _____
 License Plate/KY No. _____ VIN/HIN _____
 Year _____ Make _____ Model _____

Vehicle was sold in-state prior to January 1, _____ to: _____
 Date sold _____ (Non-taxable sold or transferred out-of-state) City sold _____

Vehicle sold out-of-state prior to January 1, _____ to: _____
 Date sold _____ (Non-taxable sold or transferred out-of-state) City, State sold _____

Vehicle was in junkyard prior to January 1, _____ at: _____
 Date junked _____ (Non-taxable junked)

Vehicle wrecked and settled with insurance company prior to January 1, _____.
 Settlement date _____ (Non-taxable junked)

* I understand that if this vehicle/boat has been junked and the tag and title have not been returned to the county clerk's office and I do not have these items in my possession that I must contact the clerk.

Vehicle repossessed by lien holder prior to January 1, _____.
 Date repossessed _____ Lien holder _____ (Non-taxable current year)

Non-resident of Kentucky on January 1, _____. (Copy of proof of non-residence required.)
 Date moved _____ Date return _____ (Non-taxable current year)

Non-resident military personnel (Copy of military residential affidavit or wage/earning statement showing another state as residency required.) (Non-taxable current year)

Apportioned Plate (Non-taxable current year)
 Truck Reg. Code 21 or 33 Plate # 979 _____
 Trailer (Copy of proof provided) IFTA License Login Sheet or Book Cab Card
 Lease Agreement

High mileage, according to guide, on January 1, _____. Mileage as of January 1: _____

Damaged (physically or mechanically) prior to January 1, _____. (Description attached.)

Farm Trailer (copy of proof provided showing depreciation for trailer)
 IRS Sch F & Form 4562 (depreciation schedule) Corporate return IRS Form 4562 (depreciation schedule)

Other _____

Vehicle Assessment NOT Updated: **Reason _____
 Signature _____

**In accordance with KRS 131.110 the assessment shall be due and payable if not protested in writing to the Department within sixty (60) days from the date of the notice and provide documentation setting for the grounds upon which the protest is made.

Page 1 of 2

62A044 (02-24)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

**AFFIDAVIT FOR CORRECTION/EXONERATION OF
MOTOR VEHICLE/BOAT/TRAILER PROPERTY TAX**

TEAM KENTUCKY

I, _____, hereby swear (affirm) under penalty of perjury that the information above is true and correct. I further request that the property taxes on the above listed vehicle should be corrected/exonerated for the assessment(s) date(s) of January 1, _____.

Signature _____ Date _____
 Witness _____ Date _____ County _____

It is now ordered, under the authority of Kentucky Revised Statutes 133.110 and 133.130, that shall be corrected in accordance with Department of Revenue policy based on information listed above.

 Signature of Authorized Agent County _____ Date _____

The above signature authorizes the clerk to reverse the ad valorem tax (if paid) from the system. The PVA office shall correct the tax segment and inform the clerk of the next step.

*Signatures may be inserted by: (1) a live signature on a printed form, or (2) a typed name preceded with a /s/ to identify it as a signature (i.e. /s/ John Doe).

Page 2 of 2

Form 62A044-T Affidavit for Correction/Exoneration of Fleet of Trailers

Found on DOR forms page and PVA network, [form 62A044-T](#)

62A044-T (8-21) Commonwealth of Kentucky DEPARTMENT OF REVENUE	AFFIDAVIT FOR CORRECTION/EXONERATION OF FLEET OF TRAILERS PROPERTY TAX	
Owner _____	Telephone No. (____) _____	
Address _____	State _____ Zip Code _____	
<input type="checkbox"/> Apportioned Plate (Code N)		
<input type="checkbox"/> Trailers (fleet of trailers used in interstate commerce) <input type="checkbox"/> IFTA license		
I, _____, Hereby swear (affirm) under penalty of perjury that the information above is true and correct. I further request that the property taxes on the above listed vehicle be corrected/exonerated for the assessment date(s) of January 1, _____.		
Signature _____	Date _____	
Witness _____	County _____ Date _____	
It is now ordered, under the authority of Kentucky Revised Statutes 133.110 and 133.130, that said error shall be corrected in accordance with Department of Revenue policy based on information listed above.		
_____	_____	_____
<small>Signature of Authorized Agent</small>	<small>PVA County</small>	<small>Date</small>
<input type="checkbox"/> The authorized signature authorizes the clerk to reverse the ad valorem tax (if paid) from the system. The PVA shall correct the tax segment and inform the clerk of the next step.		
<small>*Signatures may be inserted by: (1) a live signature on a printed form, or (2) a typed name preceded with a /s/ to identify it as a signature (i.e. /s/ John Doe).</small>		

62A044-T (8-21) Commonwealth of Kentucky DEPARTMENT OF REVENUE				
License Plate / KY No.	VIN/HIN	Year	Make	Model

Form TC 96-182 Application for Kentucky Certificate of Title or Registration Found on Transportation Cabinet's website, [form TC 96-182](#)

TEAM KENTUCKY
TRANSPORTATION CABINET

Kentucky Transportation Cabinet
Division of Motor Vehicle Licensing
APPLICATION FOR KENTUCKY CERTIFICATE OF TITLE OR REGISTRATION

TC 96-182
01/2024

Check the type of application desired Duplicate Title Only Transfer First Time Salvage Classic
If Duplicate is checked, the original Certificate of Title is: Lost Destroyed Damaged Illegible Other

Vehicle Identification Section					CERTIFIED INSPECTOR SECTION				
VIN _____ Make _____					I, (Certified Inspector – Print Name) _____				
Year _____ Body Style _____ Model _____ Model No. _____ Color _____					of _____ County, Phone No. _____				
Motor No. _____ Cylinders _____ Truck Weight _____ (if motorcycle)					do certify under the penalty provisions of KRS 186A.115(4)(d) that I have physically inspected the vehicle described herein to be roadworthy and that the supporting documents are consistent with the vehicle description.				
TITLE BRAND DISCLOSURE					THE VEHICLE HAS AN ODOMETER READING OF _____ NO TENTHS				
Check appropriate block if: <input type="checkbox"/> Rebuilt Vehicle <input type="checkbox"/> Water Damage					THE VEHICLE IDENTIFICATION NUMBER IS:				
If block is checked and title does not include brand, provide jurisdiction _____ and title number _____ if previous brand was issued.					[] []				
					INSPECTION REQUESTED BY _____				
					OWNER DRIVER LICENSE NO. & STATE _____				
					CERTIFIED INSPECTOR'S SIGNATURE _____ INSPECTOR NO. _____ DATE _____				

ODOMETER DISCLOSURE ****CAUTION READ CAREFULLY BEFORE YOU CHECK A BLOCK****
49 USC Sec. 32705 and KRS 190.300 require that you state the mileage upon transfer of ownership. Failure to complete or providing a false statement may result in fines and or imprisonment. I certify to the best of my knowledge that the odometer reading is the actual mileage of the vehicle unless one of the following statements is checked.
_____ (no tenths)
Odometer Reading 1. The mileage stated is in excess of its mechanical limits.
 2. The odometer reading is not the actual mileage. **WARNING – ODOMETER DISCREPANCY.**

TOTAL CONSIDERATION AND TRADE-IN INFORMATION

Sale Price \$	Trade In \$	Net Cost \$	Tax \$
---------------	-------------	-------------	--------

Make	Model	Year	VIN No.	Title No.
Make	Model	Year	VIN No.	Title No.

Date of Sale _____

Seller and buyer certify pursuant to the penalty provisions of KRS 190.990(5) that each has supplied true and correct total consideration information to the best of their knowledge and belief in this document, including the above affidavit.

JOINT OWNERSHIP: OR AND **NOTE: If neither box is checked the Title Transfer shall require both signatures.**

NAME OF SELLER _____ DEALER NO. _____	NAME OF OWNER/BUYER _____ KY DL#, KY ID#, S.S.#, or FEIN BIRTH DATE _____
STREET ADDRESS _____ PHONE NO. _____	NAME OF OWNER/BUYER _____ KY DL#, KY ID#, S.S.#, or FEIN BIRTH DATE _____
CITY _____ COUNTY _____ STATE _____ ZIP _____	STREET ADDRESS _____ PHONE NO. _____
EMAIL ADDRESS _____	CITY _____ COUNTY _____ STATE _____ ZIP _____
	EMAIL ADDRESS _____

I (have) (do not have) applied for a loan in connection with the vehicle described herein and if not, I (will) (will not) apply for a loan within 30 days of this application.

LESSEE NAME OR OTHER _____ KY DL#, KY ID#, S.S.#, or FEIN BIRTH DATE _____	FIRST LIENHOLDER _____
LESSEE ADDRESS _____	ADDRESS _____
CITY _____ COUNTY _____ STATE _____ ZIP _____	COUNTY LIEN TO BE FILED IN _____
SELLER'S SIGNATURE _____	OWNER/BUYER(S) SIGNATURE(S) _____
SELLER'S SIGNATURE _____ DATE OF TRANSFER _____	OWNER/BUYER(S) SIGNATURE(S) _____
Attesting Official _____ Title _____	Attesting Official _____ Title _____
Sworn or affirmed before me this _____ day of _____ 20 _____	Sworn or affirmed before me this _____ day of _____ 20 _____
My commission # _____ Expiration: _____	My commission # _____ Expiration: _____

COUNTY CLERK USE ONLY


TYPE APPLICATION	DATE OF ISSUANCE	TITLE NO.	PLATE NO.
------------------	------------------	-----------	-----------

I certify subject to the penalty provisions of KRS 190.990(5) that I have reviewed this application and the documents supporting it and that the same are present and consistent with this application; that I received the application on the date and time indicated hereon and that fees were collected as indicated. I further certify that the required information has been entered into the automated vehicle identification system.

SIGNATURE & TITLE OF ISSUER _____ COUNTY _____ DATE _____
Signature _____ Date _____

DO NOT ACCEPT TITLE OR APPLICATION SHOWING ANY ERASURES, ALTERATION, OR MUTILATIONS. MUST BE COMPLETED IN BLUE OR BLACK INK IF NOT COMPLETED ON-LINE.

Form TC 96-215 Affidavit of Motor Vehicle Assembled from Wrecked or Salvaged Motor Vehicles Found on Transportation Cabinet's website, [form TC 96-215](#)



Kentucky Transportation Cabinet
Division of Motor Vehicle Licensing

**AFFIDAVIT OF MOTOR VEHICLE ASSEMBLED FROM
WRECKED OR SALVAGED MOTOR VEHICLES**

(Complete and forward to your County Clerk or Submit in person to the Kentucky Transportation Cabinet One Stop Shop, Rebuilt Section.) Application may not be processed the same business day.

P.O. Box 2014 Frankfort, KY 40622-2014
In compliance with KRS 186A.520 and KRS 186A.530

TC 96-215
10/2022

COMMONWEALTH OF KENTUCKY, COUNTY OF _____

The affiant, _____
(Name)

(Street Address or P.O. Box) _____ (City and Zip Code) _____ (Email Address)

Kentucky, states that a motor vehicle has been reconstructed from parts taken from other motor vehicles which have been obtained from:

VEHICLE DESCRIPTION				
Vehicle Identification Number	Make	Model No.	Body Style	Model Year

If Motorcycle – Motor Number: _____

and that he/she is the sole owner of the motor vehicle which has been thus produced, which is clear of all liens.

Signed _____ (Affiant) _____ (Title)

Subscribed and attested before me on this date _____ My commission expires _____
MM DD YY MM DD YY

_____ My commission #: _____
(Attesting Official or Notary Signature and Title)

Penalties KRS 186A.990:
Any person who knowingly gives false, fraudulent, or erroneous information in connection with an application for the registration, and when required, titling of a vehicle, or any application for assignment of a vehicle identification number, or replacement documents, or gives information in connection with his review of applications, or falsely certifies the truthfulness and accuracy of information supplied in connection with the registration and when required, titling of a vehicle, shall be guilty of forgery in the second degree.



Kentucky Transportation Cabinet
Division of Motor Vehicle Licensing
**AFFIDAVIT OF MOTOR VEHICLE ASSEMBLED FROM
WRECKED OR SALVAGED MOTOR VEHICLES**

TC 96-215
10/2022

(continued)

REBUILT PROCEDURES

All applications must be submitted by doing one of the following:

1. Submit in person to [County Clerk](#)
2. Mail to [County Clerk](#)
3. Place in drop box at entrance of Transportation Cabinet Office Building, 200 Mero Street, Frankfort, KY
4. Place in drop box on 2nd Floor of Transportation Cabinet Office Building, 200 Mero Street, Frankfort, KY

Drop-off hours: Monday through Thursday, 10:00 a.m. to 3:00 p.m. Closed Fridays

Rebuilt applications **will not** be processed the day of receipt.

Applications will be processed in the order they are received. Approvals will be mailed back or emailed upon request.


Pursuant to KRS 186A.115. and 601 KAR 9-200, the procedure for obtaining a rebuilt title is as follows:

1. Complete the TC 96-215 form, *Affidavit of Motor Vehicle Assembled from Wrecked or Salvaged Motor Vehicles*.
2. Submit a TC 96-182, *Application for Kentucky Certificate of Title or Registration*, completed, signed, and notarized for, the buyer and seller if any of the following apply: If the application is for an out of state vehicle, or vehicle that is "Junked in the Kentucky system, or if the Affidavit of Total Consideration is being used.

Note: An inspection must be made by a certified Inspector in accordance with the provision of KRS 186A.115. The Kentucky certified Inspector shall complete and sign the Certified Inspector Section of the TC96-182 *Application for Title or Registration*.
3. The application of Total Consideration, found on TC 96-182, *Application for Title or Registration* shall be accompanied by a properly assigned certificate of title. In those limited cases where a certificate of title does not exist, the person selling the vehicle shall submit a notarized statement establishing lawful ownership of the vehicle by stating how long he/she has owned the vehicle; where it was purchased; when and where it was licensed; and that there are no liens against the vehicle and the seller has owned the vehicle for at least five (5) years.
4. Submit a TC 96-353 form, *Labor Statement for Rebuilt or Total-Loss Vehicle*.
5. Submit **original** receipts for all parts purchased. If parts were purchased from individuals and not businesses, the applicant shall submit a written statement from the seller giving the seller's name, address, and telephone number; the part or parts sold; and the serial number of the vehicle from which the parts were taken. If the serial number is not known, the seller shall submit a statement explaining the reason the serial number cannot be provided.
6. Submit a lien termination statement from the lien holder to the county clerk where the lien is recorded. An application for any vehicle with a lien against it will be rejected.
7. For a rebuilt motorcycle, provide pencil tracings of both the engine and frame identification numbers. If a replacement engine was used, an effort should be made to obtain the frame number of the motorcycle from which the engine was taken.
8. If a vehicle is not 75 percent or more damaged, provide a statement from the insurance company on company letterhead describing the extent of damage to the vehicle. These statements are usually required for vehicles that sustained minor damage due to fire or flood or for vehicles recovered after having been stolen and sustaining minor damage. If the original receipt from the salvage pool states the damage to the vehicle, then the applicant needs to provide receipts for parts and labor for those specific repairs. If the salvage pool receipt is provided, a statement from the Insurance Company is not necessary.
9. Applicants who supply their own parts shall provide the original invoices from the business from which the parts were purchased. If the receipt shows several parts for various vehicles, indicate which parts go with the application. The Division of Motor Vehicle Licensing will return the original invoices after initialing the receipts.
10. For vehicles less than ten years old, provide a separate federal odometer disclosure if the title is not properly completed or if the odometer disclosure on the TC 96-182 *Application for Title or Registration* is not completed.
11. Within 60 days from the date of approval, apply for title and/or register your vehicle. After 60 days, the application will be canceled and it will be necessary to reapply.

For additional information, call the Rebuilt Section at (502) 564-1257.

Form TC 96-192 Affidavit Supporting Repossession and Disposition of a Vehicle Found on Transportation Cabinet's website, [form TC 96-192](#)



Kentucky Transportation Cabinet
Division of Motor Vehicle Licensing

AFFIDAVIT SUPPORTING REPOSSESSION AND DISPOSITION OF A VEHICLE
(For use by Secured parties in compliance with KRS 186.045(6))

TC 96-192
05/2020

(Attach this form to your Title or Registration application documents and deliver to your County Clerk)

STATE OF KENTUCKY, COUNTY OF _____

The affiant, _____ states that he/she is _____
(Title-President, Secretary, etc.)

of _____ of _____ Kentucky, and that on the _____
(Name of Secured Party)

day of _____ 20 _____ entered into a security
(Name of Debtor)

agreement with said secured party; or the assignor using as collateral therefore a _____
(Make of vehicle)

_____ bearing Serial or Identification No. _____
(Type of Vehicle-passenger car, trailer, etc)

VIN No. _____ Year _____ Model _____ Body Style _____

Odometer reading _____ and that a security interest relative thereto was retained by said security agreement
(an odometer reading is required on all transfers)

and financing therefore was titled on _____ 20 _____ with File No. _____ in the _____
_____ County Court Clerk's office, State of Kentucky. Since that date, possession of said vehicle has been lawfully taken by the secured party for the reason that the debtor has defaulted in the payment of one or more of the cash installments provided for in said security agreement, and/or the said debtor has committed a breach of one or more of the covenants in said security agreement contained, to wit: (list here any state covenants violated, if any)

The above described vehicle has been disposed of to _____
(Name of purchaser)

_____ as provided in KRS 355.9-503 and 355.9-504 or has been retained by
(Address of Purchaser)

_____ under KRS 355.9.505 in satisfaction of the debtor's obligation. Notice
(Secured Party)

has been given to the debtor and all other persons entitled thereto pursuant to the application section. The last Kentucky license number issued for said vehicle was No. _____ County of _____ for year of _____

This AFFIDAVIT is made for the purpose of obtaining a license and/or transfer on said vehicle pursuant to KRS 186.045 and the affiant further states that he is duly authorized to sign this affidavit for and on behalf of said corporation, firm, or co-partnership.

(Signature of affiant)

Subscribed and sworn to before me by _____


this _____ day of _____ 20 _____
(Signature of Person Administering Oath)

My commission #: _____ Expiration: _____
(Title)

Form TC 96-3 Affidavit of Incomplete Transfer

Found on Transportation Cabinet's website, [form TC 96-3](#)

This form does not have any effect on taxable segments.

 Kentucky Transportation Cabinet
Division of Motor Vehicle Licensing
AFFIDAVIT OF INCOMPLETE TRANSFER
 Complete and submit this form to your County Clerk's office for processing.
 County Clerk information may be accessed at:
<https://drive.ky.gov/Pages/County-clerks.aspx>

TC 96-3
05/2020

I, _____, hereby certify that on or about _____
Seller/Transferor Name *Date of Vehicle Transfer*

I transferred my interest in the following described vehicle:
 Year: _____ Make: _____ Vehicle Identification Number (VIN): _____
 to _____
Buyer Name, Address, City, State, Zip

by executing an assignment and warranty of title to the transferee in the space provided on the Certificate of Title and executing the applicable portions of the vehicle transaction record (TC 96-182) as provided by KRS 186A.215(1).

Further, I request the registration on this vehicle be revoked as provided by KRS 186.180(4) or by any other law until this transfer has been processed.


Signature of Seller/Transferor _____
 Address _____
 City _____ State _____ Zip _____

Subscribed and attested to before me this date ____ / ____ / ____
 MM DD YYYY

Attesting Official/Notary Signature and Title _____

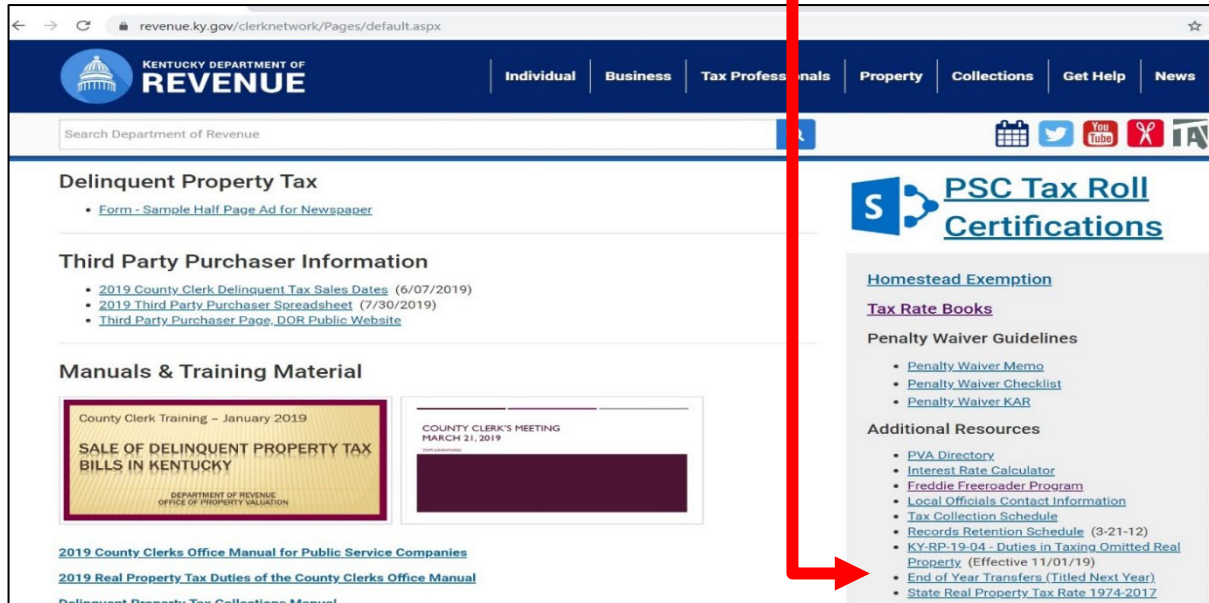
My Commission #: _____ My Commission expires: ____ / ____ / ____
 MM DD YYYY

Form TC 96-183 Notice to County Clerk of Vehicle Acquisition
 Found on Transportation Cabinet's website, [form TC 96-183](#)

	KENTUCKY TRANSPORTATION CABINET Department of Vehicle Regulation DIVISION OF MOTOR VEHICLE LICENSING	TC 96-183 Rev. 03/2014 Page 1 of 1	
NOTICE TO COUNTY CLERK OF VEHICLE ACQUISITION			
<p>IMPORTANT INFORMATION: Complete and forward this form to your County Clerk. Submit in duplicate. KRS 186A.220 requires that this form be completed and submitted to the county clerk within 15 days after acquiring a vehicle for which a Kentucky licensed motor vehicle dealer does not apply for title in their name. This form should not be used for conveyance or transfer of a vehicle. FOR USE BY LICENSED KENTUCKY AUTOMOBILE DEALERS ONLY</p>			
SECTION 1: DEALER INFORMATION			
NAME <i>(dealer)</i>	DEALER #	FED ID #	BIRTH MONTH
ADDRESS	CITY	STATE	ZIP
SECTION 2: VEHICLE DESCRIPTION			
VEHICLE IDENTIFICATION #	YEAR/MAKE/MODEL	MILEAGE	
CURRENT TITLE #	CURRENT PLATE	CURRENT DECAL	
SECTION 3: PREVIOUS OWNER INFORMATION			
NAME <i>(previous owner or dealer)</i>	DEALER # <i>(if previous owner is a dealer)</i>		
ADDRESS	CITY	STATE	ZIP
I hereby certify that the vehicle described above has been acquired by the above dealership and per KRS 186A.220 all records shall indicate the transfer to same.			
SIGNATURE <i>(dealer)</i>	TITLE	DATE	

Form 62A645- End of Year Motor Vehicle Transfers Not Titled Until Next Year
 Found on Clerk Network

<https://revenue.ky.gov/clerknetwork/Pages/default.aspx>



This form is completed by the County Clerk and provided to the PVA regarding vehicles purchased prior to January 1st but transferred in the system after the January 1 assessment date. When the PVA receives this list, they need to go in and create the current year segment for the January 1 owner. If a current year segment shows up in the previous owner's name, **the PVA needs to non-tax the current year in the previous owner's name and create the new segment for the correct owner.** KAVIS currently offers a "Vehicles Purchased Prior to End of Year" report that can be found in the Reports menu, so not all clerks may be utilizing this form. DOR will be looking in to see if Clerks are still using this form or if all are relying on the KAVIS report.

62A645 (11-19)		
Commonwealth of Kentucky DEPARTMENT OF REVENUE		End of Year Motor Vehicle Transfers not Titled Until Next Year
County	<input type="text"/>	
Title Number	Title Number	Title Number
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

Section VI

Assessment of Motor Vehicles

Valuing of All Motor Vehicles

Motor Vehicles are assessed utilizing a mass appraisal.

The Uniform Standards of Professional Appraisal Practice (USPAP) provides mass appraisal as its own specialty through its STANDARD 6. It defines mass appraisal as “the process of valuing a universe of properties as of a given date using standard methodology, employing common data, and allowing for statistical testing.”

Revenue Cabinet v. Gillig, 1998 Supreme Court of Kentucky

- Upholds the use of mass appraisal techniques.
- Under mass appraisal approach, while individual characteristics of each property are considered, not all of a particular property’s characteristics are considered - just those factors which allow the assessor to make a logical estimate of the property’s value.
- Kentucky courts recognize the level of accuracy achieved by a private fee appraiser is not practical by state tax assessors nor is accuracy required by Section 172 of KY Constitution, which specifically provides that fair cash value will be “estimated”.

132.485 Motor vehicle registration as consent to assess -- Exceptions -- Assessment of vehicle twenty years old or older -- Ownership -- Assessment of vehicle purchased and registered in different years -- Exemptions.

- (1) (a) 1. The registration of a motor vehicle with a county clerk in order to operate it or permit it to be operated upon the highways of the state shall be deemed consent by the registrant for the motor vehicle to be assessed by the property valuation administrator from a standard manual prescribed by the department for valuing motor vehicles for assessment unless:
 - a. The registrant appears before the property valuation administrator to assess the vehicle; or
 - b. The motor vehicle is twenty (20) years old or older, in which case paragraph (b) of this subsection applies regarding its valuation.
2. The standard value of motor vehicles shall be the average trade-in value, not the rough or clean trade-in values, prescribed by the valuation manual.
3. The property valuation administrator may adjust the value of a motor vehicle when the registrant has provided evidence that the standard value does not reflect the motor vehicle’s condition, options, mileage, or certificate of title issued.

Vehicle Valuation

All assessments must be derived from the guides and procedures adopted by the Department of Revenue if available.

1. If available all automobiles, pickups, boats, boat trailers, motorcycles and recreational vehicles must be assessed at the JD Power trade-in value as of January 1 of each year. If no adjustments, the KAVIS assessment should match the January 1 J.D. Power **average trade-in value**, or the equivalent in conjunction with KRS 132.485. **(as amended in 2022)**.
2. All large (medium and heavy duty) trucks are assessed at the wholesale value from the JD Power Commercial Truck Guide. Much of the equipment on these vehicles, such as dump trucks, qualifies to be listed on the Tangible Personal Property Tax Return (form 62A500). The truck shall be assessed in KAVIS, but the equipment must be listed on the Tangible return (62A500).

Vehicles 19 Years Old or Less

The assessments of automobiles, pick-ups, small trucks, and vans that are nineteen (19) years or less are derived from the *J.D. Power Official Used Car Guide*. All motor vehicles assessed by this guide shall be assessed at the average trade-in value, less any applicable.

Vehicles 20 years or Older

Refer to user guide on the PVA network for more detailed instructions.

[Valuing Vehicles 20 years of age or older in accordance with KRS 132.485 \(ky.gov\)](#)

KRS 132.485

(b) In the case of motor vehicles that are twenty (20) years old or older:

1. It shall not be presumed that a vehicle has been maintained in, or restored to, the original factory or otherwise classic condition or that its value has increased over the previous year;
2. In assessing motor vehicles under this paragraph and calculating the taxes due thereon, through the KAVIS or otherwise, if the registrant does not appear before the property valuation administrator to assess the vehicle, the standard value shall be as follows:
 - a. The actual valuation of the vehicle as was assessed in the vehicle's nineteenth year, if the vehicle was assessed for taxation in the Commonwealth in that year; or
 - b. The average trade-in value prescribed by the applicable edition of the valuation manual for the vehicle in its nineteenth year, if the vehicle was not assessed for taxation in the Commonwealth in that year; reduced by ten percent (10%) annually for each year beyond nineteen (19) years; and
3. In the case of any motor vehicle for which the assessment procedure provided in subparagraph 2.b. of this paragraph would apply but cannot be carried out because the applicable edition of the valuation manual is unavailable, the property valuation administrator shall conduct an assessment of the vehicle to determine the value thereof for the given taxable

year. The assessment under this subparagraph may be done in person if the vehicle's owner presents the vehicle at the property valuation administrator's office, or the assessment may be done through a review of photographs and other documentary evidence. In subsequent years, that valuation shall be reduced by ten percent (10%) annually.

CAUTION: High mileage is not an applicable deduction for this category of vehicle.

Large Trucks (Heavy and Medium Duty)

All medium and heavy-duty trucks shall be assessed at the trade-in (wholesale) value of the J.D. Power Official Commercial Truck Guide. The Department does allow the use of the High Mileage Table, located at the beginning of this guide. The high mileage deduction shall not exceed 15 percent of the average retail value. Any damages incurred prior to January 1 of the tax year may be deducted from the trade-in value. A combination of the high mileage and damage deductions shall not reduce the assessment to 25 percent or less of the average retail value. Any vehicle assessed at 25 percent or less of the average retail value shall be considered salvage and removed from Kentucky highways. The owner shall apply to the County Clerk for such title.

Recreational Vehicles (RVs), Travel Trailers Campers, Motor Homes, and Van Conversions

The assessment of RVs, travel trailers, and motor homes is derived from the January *J.D. Power Recreation Vehicle Appraisal Guide*. All motor vehicles assessed by this guide shall be assessed at the used wholesale trade-in value, less any applicable deductions. The estimate of repair may be deducted from this value. The guide also contains optional equipment, which should be added to the value when so noted.

Each of these types of vehicles is contained within their own section of the guide. Sometimes to better facilitate using this guide, the taxpayer should be asked for more details about their vehicle. The Department does allow a deduction for high mileage for RVs based on the chart included in the guide. Deductions for high mileage are not allowed for diesel engines per JD Power.

Mileage MAY be taken into consideration for gas engine only. **DO NOT use for diesel engines.**

There are no deductions for mileage on travel trailers or campers because they do not have an odometer for recording such mileage.

Recreational vehicles require a manual valuation by the local PVA office as there is no tape provided on these specialty vehicle types for the mass appraisal as with motor vehicles.

Van Conversions

The base value of a van derives from the *J.D. Power Official Used Car Guide*. When a van has been customized or a conversion has occurred, the value of the van should be increased accordingly. The Motor Vehicle Section can assist in the valuation of these types of vehicles.

Motorcycles

Motorcycle assessments are derived from the *J.D. Power Motorcycles/Snowmobile/ATV/Personal Watercraft Appraisal Guide*.

All motorcycles assessed by this guide shall be assessed at the rough trade-in, less any applicable deductions. In the

absence of a rough trade-in, the clean trade-in shall be the assessment. Currently there is no average trade-in value available to use.

Boats

Boat assessments are derived from the J.D. Power Marine Guide or the E-Valuator (online version). The J.D. Power Marine guide is divided into multiple sections including Boats, Outboard Motors, Trailers, and Inboard Motors. It is important to review the headings for each manufacturer to determine what value option is used for their models. If you are reviewing a boat model using the E-Valuator that doesn't include the combination options it will be necessary to use the Marine Guide to determine an individual value for the boat, motor, and trailer to complete the assessment. All boats assessed by this guide shall be assessed at the used trade-in value, less any applicable deductions.

Section VII

Adjustments to J.D. Power Value

Adjustments to Assessment

In accordance with KRS 132.485, the property valuation administrator may adjust the value of a motor vehicle when the registrant has provided evidence that the standard value does not reflect the motor vehicle's condition, options, mileage, or certificate of title issued.

Adjustment for condition may be one of a combination of the following:

Deduct if:

- Vehicle had high mileage on assessment date (January 1). Maximum deduction: 40% of trade-in value.
- Vehicle has been wrecked and damage has not been repaired prior to assessment date (January 1).
- Vehicle value includes options which customer's vehicle does not contain.
- Vehicle has a "branded" or rebuilt title. The assessment shall be 60% of the trade-in value.
- Vehicle has salvage title on January 1 of tax year. The assessment of salvage title vehicles should not exceed 25% of retail value. The PVA should determine this assessment.

As of January 1, 1998, no override shall be lower than 26% of the January J.D. Power retail value unless a salvage title has been obtained.

CAUTION: Any vehicle assessed at 25% or less of the clean trade-in value shall be considered salvage and removed from Kentucky highways, pursuant to KRS 186A.335. The owner shall apply for such title with the County Clerk.

Add if:

- Vehicle has options that are not included in J.D. Power value.
- Vehicle has low mileage.
- Vehicle is in superior condition (restored older vehicles).

Documentation Required for Reduction of Assessment

To adjust for physical or mechanical damage, the PVA must receive an estimate for cost of repairs needed to put the vehicle in average condition. A copy of the estimate should be retained by the PVA. Be reminded that the condition of the vehicle as of January 1 of the tax year may be the average for such model (depending on age of vehicle).

To adjust for high mileage, evidence of high mileage on January 1 of the tax year must be provided. A service order of approximate January mileage or an affidavit of the January mileage are two acceptable means of documentation. Any vehicle assessed by the *J.D. Power Official Used Car Guide* may be allowed a mileage deduction by using the High Mileage Table in the guide. The high mileage deduction should be deducted from the J.D. Power trade-in value, but it may not exceed 40% of the trade-in value.

Diesel engines are identified within the VIN. Refer to the J.D. Power guide, since the presence of a diesel engine may add to the assessment.

Vehicles that have a salvage title on January 1 of the tax year shall be assessed at no more than 25% of the January J.D. Power retail value. Owner should present the salvage title to PVA for review.

Vehicles with a "branded" title shall be assessed at 60% of the average trade-in value. The owner should present the title to the PVA to receive this reduced assessment. The PVA must retain a copy of the title as documentation.

Errors in assessment due to incorrect Vehicle Identification Number (VIN) shall not require any documentation. However, to alleviate the problem of an incorrect assessment each year, the PVA must instruct the owner to contact the Clerk for correction of the VIN.

Examples of Assessment Adjustments

Vehicles 18 Years Old or Less

High Mileage

The Cabinet recognizes the use of the High Mileage Table in the J.D. Power guide. The PVA may consider high mileage as a basis for value adjustments. However, pursuant with J.D. Power guidelines, the high mileage deductions shall not exceed 40% of the J.D. Power average trade-in value as of January 1 of the tax year.

The following examples are calculated for the 2022 tax year. Average Trade-in is utilized for the examples as that will be the valuation utilized going forward.

Example #1

2017 GMC Light Duty Acadia Utility 4D SL 2.5L	
75,000 miles	
Average Trade-In Value	\$18,375 (January 2022 Online Guide)
<u>High mileage deduction</u>	<u>\$ 275</u>
Fair Cash Value	\$18,100

Example #2

2018 Toyota Corolla Sedan 4D LE 1.8L	
108,000 miles	
Average Trade-In Value	\$16,650 (January 2022 Online Guide)
<u>High Mileage Deduction</u>	<u>\$ 2,050</u>
Fair Cash Value	\$14,600

Damaged Vehicle

Damage to a vehicle on January 1 of the tax year may be deducted from the trade-in value for that year. Damage deductions for parts, materials, and labor shall not exceed a professional estimate. A combination of the deductions shall not reduce the assessment to 25% or less of the average trade-in value.

Example #3

2017 BMW 3 Series Sedan 4D 320i 2.0L	
65,500 miles	
Damage estimate of \$3,000	
Average Trade-In Value	\$18,500 (January 2022 Online Guide)
Mileage deduction	N/A
<u>Damage deduction</u>	<u>\$ 3,000</u>
Fair Cash Value	\$15,500

Example #4

2011 Nissan Altima Sedan 4D SL FWD	Retail:	\$6,500
2.5		
200,000 miles		
Damage estimate of \$2,000		
Average Trade-In Value	\$4,050 (January 2022 Online Guide)	
High Mileage deduction	\$ 875	
<u>Damage deduction</u>	<u>\$ 2,000</u>	
Fair Cash Value	\$ 1,175	

In example #4, the adjusted assessment of this vehicle with the high mileage and damage deduction is \$1,175. If the assessment stays at this amount, this vehicle is required to be removed from Kentucky highways due to being worth less than seventy-five percent of the average retail value. For the owner to be legal and retain the registration for this vehicle, the PVA should assess this vehicle at \$1,690, which is 26 percent of the retail value.

Section VIII

Tax Status Codes and Account Numbers

Tax Status Codes

Tax status may be created or changed to one of the following for the reasons indicated after providing proper documentation.

Taxable

Exempt-No Tax Due

Non-Taxable Sold out-of-state or Transferred Out of State, moved out-of-state, sold to KY resident but has not been transferred in KAVIS, or sold to non-Kentucky auto dealer (all sales must have occurred prior to January 1 of the tax year in question)

Nontaxable Current Year

Non-Taxable Junked (not road-worthy)

Stolen

Inactive

Tax Status Codes Explained

Taxable, used for any vehicle with Kentucky situs on January 1 of the assessment year and not exempted by the Kentucky Constitution. Vehicle does not qualify for any other tax status.

Exempt-No Tax Due, used for vehicles that are exempted by the Kentucky Constitution or statute (KRS 65.948 and 186.010(2)) and owned by:

1. Any federal, state, or local government.
2. Any educational institute whose income is devoted solely for educational purposes.
3. Any religious organization.
4. Any purely public charity – PVA may contact the Division of Local Valuation if there is a question as to whether a charity qualifies for this exemption.
5. Any boat trailer titled in KAVIS but assessed along with the boat in the boat system.
6. Tangible agricultural property.

Non-Taxable Sold or Transferred Out of State to an out-of-state owner prior to January 1 of the tax year, sold to a Kentucky resident prior to January 1 of the tax year but has not been transferred in KAVIS, or taxpayer moved out-of-state prior to January 1.

Non-taxable Current Year

1. Non-resident military personnel under [Soldiers' and Sailors' Relief Act](#).
2. Motor vehicles held for resale by licensed Kentucky motor vehicle dealers.

3. No Kentucky situs on January 1 of the tax year.
4. Taxes discharged through bankruptcy proceedings.
5. Past the five-year statute of limitations.
6. Apportioned vehicles (see explanation at end of section)

Non-Taxable Junked, vehicle is not road worthy prior to January 1 of the tax year and owner is not planning to restore or sell vehicle or vehicle is in a junk yard.

NOTE: The Non-Taxable junked code may be used for vehicles that are still in the taxpayer's possession, but the owner does not plan to rebuild or restore the vehicle. This includes vehicles that have been pulled to the back of the farm or sitting in a field or yard and generally are not road-worthy, nor will they ever be road-worthy. If the vehicle meets the requirements for a salvage title and the owner plans to rebuild the vehicle, **the PVA may reduce the assessment to salvage value after the owner secures a salvage title.** Once Non-Taxable Junked has been entered onto the tax record, this vehicle may not be titled or registered again unless Non-Taxable Junked is removed from the tax record. The PVA is responsible for placing appropriate tax status code on the segment.

Stolen, vehicle was stolen prior to January 1 of the tax year and not recovered. Documentation must be provided to the PVA such as police report and a letter from the insurance company showing the date of settlement.

Inactive status is used in KAVIS when there is an Active title on a vehicle but there has been 3 or more years of inactivity. KAVIS will create an "Inactive" tax segment for the current year. It will not hold up other vehicles owned, but it will not allow the Clerks to take any actions on the INACTIVE vehicle until the status is changed.

Apportioned Vehicles

All apportioned trucks and tractors will not have tax segments created since they have specific registration coding. Only trucks or tractors having first time apportioned registration will have to be coded locally, and the Non-Taxable Current Year status must be used. Kentucky-owned trucks and tractors leased to out-of-state companies must provide their apportioned certificate to the PVA before those taxes are removed and they should also be coded Non-Taxable Current Year. Semi-trailers operated in interstate commerce should also be coded Non-Taxable Current Year.

Apportioned vehicles registered through another states IRP plan will not be in the KAVIS system since they are not titled or registered with Kentucky.

Junk, Sold Out-of-State, Mobile Homes, and Stolen Codes

CCO	Vehicle in junkyard
CCG	Vehicle sold out-of-state
CCL	Incomplete transfer/transfer not complete in KAVIS

These codes can be entered into the “Comments” area of the County Clerk’s Registration Information tab. When a clerk received information on a vehicle that will require the use of these codes, they should notify the PVA for proper coding in KAVIS. Any time the clerk attempts to code KAVIS with the CCL, CCG, or CCO code and taxes are owed on that vehicle, either the clerk must collect the taxes or the PVA must exonerate the tax (only in instances of junking or sale occurring prior to January 1 of the tax year) before entering that code into the “Comments” area of the Registration Information tab. Failure to follow these steps will cause KAVIS to create a tax segment in future years.

Transfer of Ownership of Vehicle

The Department acknowledges that a transfer of ownership occurs when the title has been signed by the seller. The date of this transaction is very important in determining who is liable for the property tax in a particular year.

When a taxpayer informs the PVA or Clerk that they have sold a vehicle to a dealer prior to January 1 of the tax year, follow the procedure outlined in this section.

Ask the taxpayer if the vehicle was traded in.

If **yes**, the taxpayer needs to provide a copy of the Vehicle Transaction Record (VTR) or applicable documentation to the PVA. A copy of the VTR can be obtained from the County Clerk.

Once the applicable documentation is provided, the PVA shall:

1. Code the tax segment on the traded vehicle as Non-Taxable Current Year.
2. Create a tax segment for the newly purchased vehicle.

If **no**, the taxpayer is still required to provide a copy of the Vehicle Transaction Record (VTR) or applicable documentation to the PVA. A copy of the VTR can be obtained from the County Clerk.

Once the applicable documentation is provided, the PVA shall:

1. Code the tax segment on the vehicle as Non-Taxable Sold or Transferred Out of State if the transfer has not occurred in KAVIS.
2. Instruct the taxpayer to inform the Clerk of the transfer of ownership.

If a vehicle has been sold prior to January 1 of the tax year, but the transfer did not occur within the KAVIS system until after January 1 of the tax year, KAVIS will demand collection of the property taxes from the incorrect January 1 owner. In this situation, the PVA can correct the tax segment to the January 1 owner.

Change of Situs (County Code Change)

Only the PVA in the county of situs on January 1 of the tax year may alter a tax record. The PVA in the county of situs shall not allow another county to alter their tax roll.

If a vehicle has acquired situs as of January 1 of the tax year in a county other than that of the tax segment, the PVA shall:

1. Contact the PVA of the county of the previous situs and have the county code changed to their county.

2. Assign the vehicle segment the proper district code.
3. Inform the Clerk of the completion of this task.

Account Numbers

All vehicles within the KAVIS system must have the owner's social security number (SSN) for individuals or federal identification number (FEIN) for companies on the KAVIS record. The number is used as the account number to comply with KRS 186A.145 and KRS 186.230 and will determine if a vehicle may be registered, titled, or transferred.

No vehicle shall be titled without an owner's identification number. A social security number is used for an individual and a federal identification number is used for a corporation or business. No vehicle shall ever be titled with an artificial SSN or FEIN.

All leased vehicles shall be assigned the FEIN of the leasing company on the title.

Any title within KAVIS with an incorrect account number should be corrected upon discovery. If the clerk discovers any record on which the title has been surrendered and the account number is incorrect, the clerk shall contact KAVIS Support at KAVIS@ky.gov with the correct account number.

Section IX

Exonerations

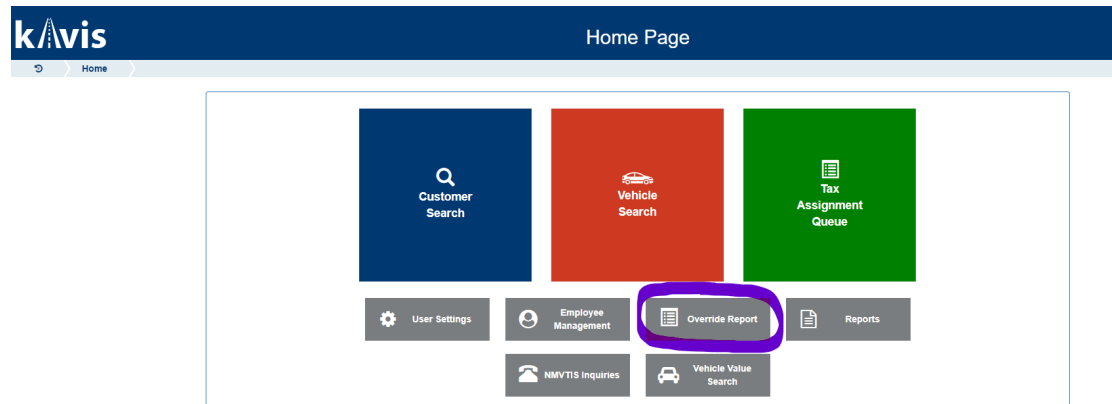
Exonerations on KAVIS

Assessment of property, correction of tax status, taxing district, and exonerations are the responsibility of the PVA (per KRS 132.487(5) and 133.110). The PVA may not delegate these responsibilities to the county clerk.

Once the request for a refund is received, the PVA in the county of taxable situs may authorize the county clerk to refund a portion or the whole amount of tax paid depending on the situation.

The PVA shall require proper documentation from the taxpayer before exonerating or refunding any tax. The PVA shall keep all documentation on file for at least six (6) years. The Department may periodically request certain documentation for review. Failure to submit this documentation to the Department may result in a rescission (voiding) of the exoneration in accordance with KRS 133.110.

The Department informs each PVA monthly as to all exonerations performed by their staff. This notification is called the "Override Report." This report is found on the Home Page on KAVIS.



For accuracy and confirmation, the PVA is responsible for comparing documentation on file with these reports.

The Clerk is required to document every Ad Val reversal resulting in a refund. Revenue form 62A044 provided by the PVA shall serve as approval documentation.

All changes or exonerations are subject to audit review by agencies of the Commonwealth.

Taxpayer sold vehicle out-of-state prior to January 1 of tax year.

When a vehicle is sold out-of-state prior to January 1 of the tax year, a copy of the bill of sale is preferred. Alternatively, an affidavit stating the new owner, their home state, and the date sold can be provided.

REMEMBER: code this vehicle with a Non-Taxable Sold or Transferred Out of State on the tax segment and advise the taxpayer to notify the clerk of the sale.

Military Exemption

Kentucky residents in the military are required to pay Kentucky property taxes. Non-resident military personnel shall provide a current copy of their leave and earning statement (LES) or Affidavit of Residency, which is filed with the Armed Services.

A copy of the residency status of this Act is in [Section II](#) of the manual.

Non-Resident of Kentucky on January 1

If an owner has moved to another state prior to the assessment date, the owner's motor vehicle shall not be taxed in Kentucky, provided that the owner has moved the motor vehicle to the new state.

Proper documentation can include:

1. Copy of income tax returns of new state of residence for the tax year in question
2. Proof of out-of-state registration or property tax payment to another state on vehicle in question.
3. Proof of ownership of real estate in new state. Remember, taxpayer could own property in Kentucky and may be considered a Kentucky resident and liable for the Kentucky tax.
4. Copy of out-of-state title issued prior to assessment date of the tax year for vehicle in question.

Upon receipt of proper documentation, the PVA should code the tax segment with "Non-Taxable Sold or Transferred Out of State." A tax segment for the succeeding year will not be created.

Special Types of Vehicles or Transactions

All property with Kentucky situs is taxable unless exempted by the Kentucky Constitution.

Salvage Titled Vehicles

A salvage title must be issued on a vehicle that has lost, due to damage, at least seventy-five percent (75%) of the average retail value of the J.D. Power guide.

If the owner of a vehicle has obtained a salvage title in accordance with KRS 186A.335, the owner shall pay property taxes on an assessment of no more than twenty-five percent (25%) of the average retail value from the January J.D. Power guide.

The property taxes on salvage vehicles are due in July of the tax year. The registration fee is not due, but the property tax must be paid with any applicable penalty and interest.

If these salvage title vehicles are sold to a junk yard, a transfer of ownership should occur within the County Clerk's office. If the transfer occurs prior to January 1 of the tax year, the PVA shall code the tax segment with a "Non-Taxable Junked."

If the customer did not pay the ad valorem taxes when due, penalty and interest shall not be waived.

Leased Vehicles

-KAVIS still updating information regarding Leased Vehicles as of 06/05/2024

Leased vehicles shall be taxed to the owner of records as of January 1 of the tax year. Most leasing companies pass this tax obligation onto the lessee as part of the lease agreement.

All payments of property tax shall be made to the County Clerk.

All titles shall be issued under the Federal Identification Numbers (FEIN) of the leasing company.

According to KRS 134.810(7), "...For the purpose of delinquent ad valorem taxes on leased vehicles only, a lien on a leased vehicle shall not be attached to another vehicle owned by the lessor."

If the lessee's SSN is pulling up delinquencies when these steps are followed, all the lessee's delinquent taxes must be paid prior to the registration renewal of the leased vehicle.

Apportioned Vehicles

Trucks, tractors, and buses operating partly within and partly outside Kentucky which is operated on a route or as part of a system that is partly within and partly outside Kentucky shall be subject to an annual fee at the time the vehicle is registered with, and the registration fee is paid to the Transportation Cabinet pursuant to KRS 186.020 and 186.050(3) and (13). The fee shall be imposed on the vehicle's owner or the owner's legal designee as of January 1 of each year. Such payment shall be made to the Transportation Cabinet either directly, in the case of a vehicle based in Kentucky, or indirectly, through the International Registration Plan, in the case of a vehicle based outside of Kentucky.

The fee imposed replaces the state and local ad valorem property tax the Department of Revenue previously imposed and centrally collected against trucks, tractors, and buses operated on a route or as part of a system that is partly within and partly outside Kentucky.

The Department of Revenue provides the Transportation Cabinet with the information needed to collect the fee.

The Transportation Cabinet forwards the money it collects from the fee to the Department of Revenue monthly. The Department of Revenue divides and distributes the money among the state, counties, cities, urban-counties, charter counties, consolidated local governments, school districts, and special taxing districts utilizing the annual projection report valuations on a quarterly basis.

It is important the PVA offices code all vehicles appropriately to implement this legislation. All apportioned trucks and tractors will not have tax segments created since they have specific registration coding, (21 or 33). Only trucks or tractors having first time apportioned registration will have to be coded locally, and an "Non-Taxable Current Year" must be used. Kentucky-owned trucks and tractors leased to out-of-state companies must provide their apportioned certificate to the PVA before those taxes are removed and they should also be coded "Non-Taxable Current Year". Semi-trailers operated in interstate commerce should also be coded "Non-Taxable Current Year".

In March 2019 a procedure was put in place to clarify the documentation required from taxpayers to verify an apportioned trailer or trailer fleet qualifies for exemption under KRS 132.760(2). The procedure established the following:

Single Apportioned Trailer:

PVA Form 62A044: Affidavit for Correction/Exoneration of Motor Vehicle/Boat/Trailer Property Tax, must be filed with the local PVA's office in the county of the situs of the trailer. The affidavit must be accompanied by documentation to verify the trailer is entitled to the exemption under KRS 132.760(2). PVAs shall only require one form of documentation to verify the trailer is apportioned and entitled to the exemption. Acceptable forms include the following:

1. A current cab card.

2. A login sheet or book
3. An IFTA license, or
4. A Lease Agreement with a trucking company

Fleet Apportioned Trailers:

PVA Form 62A044-T: Affidavit for Correction/Exoneration of Fleet Trailer Property Tax, must be filed with the local PVA office in the county of the situs of the fleet trailers. The filed PVA Form 62A044-T shall include an apportioned trailer listing with the following identifying information for each trailer receiving the exemption:

1. License Plate/KY No.
2. VIN/HIN
3. Year
4. Make
5. Model

The affidavit must be accompanied by an IFTA License for the licensee owning the apportioned trailers to receive the exemption under KRS 132.760(2).

Historic Registration

An owner of any twenty-five (25) year old or older vehicle may apply with the County Clerk for historic registration. There are certain restrictions, such as mileage allowed during a one (1) year period.

Taxes are due in December and are at the rate of \$0.25/\$100 of value, state rate only. To qualify for this lower rate of taxation, the vehicle must have a historic registration on January 1 of the tax year. Historic vehicles are registered and licensed by the Transportation Cabinet in accordance with KRS 186.043. Complaints on historic plate use should be directed to Transportation Cabinet.

The county code on historic registered vehicle should be the county of situs as of January 1 of the tax year.

Motor Vehicle Dealers

Licensed Kentucky motor vehicle dealers are not required to pay property tax on any vehicle that has been properly "dealer assigned" within the clerk's office. These vehicles shall be listed for property taxation on the Tangible Personal Property Tax Return (Revenue form 62A500).

Vehicles that are driven for personal use shall be taxed through the KAVIS system at full state and local rates.

All vehicles leased through a motor vehicle dealer are taxable through the KAVIS system. The owner of record, the dealer, is responsible for property tax on the vehicle (KRS 134.810(6)).

Divorce

When a divorce occurs, property is awarded to one party or the other. In compliance with laws regarding ownership, the Department will honor a divorce decree if signed by a judge prior to the assessment date of the tax year in question. **The divorce decree must be signed by a judge prior to January 1 of the tax year in question.**

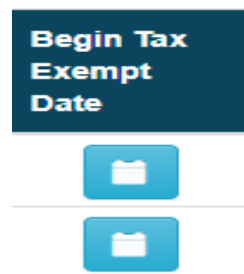
IMPORTANT: divorce decrees can only be accepted when signed by a judge. They cannot be accepted if signed by attorneys or notaries only.

Failure of either party to transfer the title properly to the other party does not justify an exoneration of the tax. It simply forces the Department to instruct the Clerk of other procedures. On a title with joint ownership, pay close attention to whether and/or is circled. If **AND** is circled, it takes both signatures to do any title transaction. If **OR** is circled, then it only requires one signature for a title transaction. If neither is circled, then you must have both signatures.

No transaction regarding a divorce shall be processed without presentation of a copy of the divorce decree and property settlement signed by a judge prior to January 1 of the tax year in question. This copy shall be kept on file. Sometimes the divorce decree will include the property settlement already.

As a rule, divorce decrees entered after January 1 will not be accepted to absolve either party of their tax liability. However, since there may be extraordinary circumstances present in a particular case, please contact the Department if you have any questions at 502-564-8180.

As an example, vehicle A has a title with joint ownership of both parties. Upon receipt of a copy of the divorce decree and property settlement involving the joint owners of the vehicle, DOR or Clerk can enter the date the divorce decree was signed by the judge into the 'Begin Tax Exempt Date' for the party not responsible for the vehicle. See KAVIS Manual for instruction on how to use the 'Begin Tax Exempt Date' feature. <https://transportation.ky.gov/motor-vehicle-licensing/Pages/KAVIS2-%21DOR%2cPVA.aspx>



Public Service Company Vehicles

Public service companies (PSC) pay taxes on their vehicles in the same manner as other taxpayers, that is, locally. These vehicles are also situs locally. Many of these vehicles show ownership by out-of-state companies. The situs, therefore, would be the domicile of the branch or driver. Some drivers routinely maintain these vehicles at their home.

Vehicles of in-state companies, such as Kentucky Utilities with their main office location in Fayette County, may have a different situs than that of the business location.

Per KRS 136.132, public service companies report motor vehicles and trailers that are owned, operated, or leased by them to the Department of Revenue each year on the Public Service Company Schedule of

Owned and/or Leased Motor Vehicle Listing. The report shows the plate number, vehicle identification number, situs address of each vehicle, and whether it is owned or leased.

These vehicles used to be tracked in the MOTAX system using ground notice codes (GNCs). This numbering system is unique to the Public Service Branch with each public service company assigned a separate GNC. The GNC was entered into the MOTAX system by Motor Vehicle Section employees and was located on the PF3 screen. Local officials should not remove or change a GNC. ***-This tracking mechanism is currently not available in KAVIS system. This process will be updated when it is added to KAVIS.***

PVA office personnel are responsible for putting these vehicles in the proper taxing jurisdictions.

If you have any questions, call the Public Service Branch at 502-564-8175.

Bankruptcy

A debtor in bankruptcy must list all creditors on their petition for bankruptcy with the bankruptcy court to give the creditor time to file a proof of claim. Failure to list a creditor prohibits the debt to such creditor from being discharged through bankruptcy proceedings.

Motor vehicle property taxes are not dischargeable through bankruptcy proceedings if the tax is less than one (1) year delinquent at the time the petition was filed. However, the Department must comply with the steps provided in the bankruptcy laws. That is, if a taxpayer lists the County Clerk or the Department of Revenue on their petition for bankruptcy, the taxpayer has an “automatic stay” against the enforcement of any taxing laws regarding their property. The Department will comply with this requirement. However, the PVA or Department may not exonerate the tax liability at the time of the “automatic stay” or even after the bankruptcy is discharged unless the tax is discharged.

Failure to list the County Clerk or Department of Revenue as a creditor eliminates the “automatic stay” status for tax purposes. The County Clerk shall not release a lien for such cases.

The Department recommends that the PVA and Clerk contact the Collections Branch of the Department of Revenue directly at 502-564-4921. Additional individuals at the Department that can be contacted regarding Bankruptcy is Jennifer Howard at 502-564-4416.

Seized Vehicle

When a vehicle is seized for drug enforcement or by local officials, it should be marked ‘Exempted-No Tax Due’. If there are back taxes from the previous owner showing up it may stop the vehicle from being transferred. The paperwork can be sent to DOR to bypass the taxes so the transfer can occur. Then the taxes will be placed back in the name of the previous owner.

Section X

Collection and Refund of Tax

The clerk is responsible for the collection of all taxes and applicable penalties and interest. **Any overpayment shall be refunded through the clerk** after the PVA or Department of Revenue grants authorization. The County Clerk who collected the original payment shall make the refund.

KRS 132.590(2) requires that all refund requests be filed within two (2) years from the date of payment. All refunds shall be authorized by the PVA on Revenue Form 62A044. The PVA must send a copy of the form to the County Clerk of the county in which the tax was paid for processing of the refund. Upon receipt, the clerk shall reverse the ad valorem payment. Revenue Form 62A044 shall serve as the clerk's authorization for this activity.

There will be an Edit button that will allow the PVA in the county where the Ad Valorem was paid to change information up to 2 years after it has been paid, creating a refund for the customer at the county clerk's office. For instructions on how to Update an Ad Valorem Segment see the KAVIS Manual for PVA/DOR. <https://transportation.ky.gov/motor-vehicle-licensing/Pages/KAVIS2-%21DOR%2cPVA.aspx>

Ad Valorem

2022

Edit **Add New Ad Valorem Segment**

Transaction ID: _____

County Collected: NELSON

Tax Status: Taxable

Vehicle Assessed Value: \$40,575.00

Vehicle Override Value: _____

Total Taxable Value: \$40,575.00

Situs: NELSON

Tax District: 04

Due Date: 04/30/2022

Paid Date: 03/22/2022

Ad Valorem Due: \$570.69

Penalty Due: \$0.00

Interest Due: \$0.00

Clerk Fee: \$0.00

Total Paid: \$570.69

TAX CODE	JURISDICTION	RATE	TAX DUE	INTEREST	PENALTY	TOTAL AMOUNT DUE
No Jurisdiction data.						

Comments: _____

Recalculate **Cancel** **Save**

Penalty and Interest Waivers for Local Officials.


<https://revenue.ky.gov/ClerkNetwork/Documents/FINALPenaltyWaiverMemoRELEASED11172009.pdf>

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Commonwealth of Kentucky
Finance and Administration Cabinet
Department of Revenue
Office of Property Valuation
501 High Street Post Office Box 1202
Frankfort KY 40602-1202

MEMORANDUM

To: Kentucky Sheriffs
Kentucky County Attorneys
Kentucky County Clerks
Kentucky Property Valuation Administrators

From: David L Gordon 
Executive Director, Office of Property Valuation

Date: 12 November 2009

RE: Guidance for the Waiver of Penalties and Interest on Real and Personal Property

*** ** **

The Kentucky Department of Revenue ("Department") has developed the following guidance to allow the county attorneys under contract with the Department, sheriffs, and county clerks, to provide for the waiver of penalties and, in one instance, interest at the local level as the agent for the Department. KRS 131.140(2) The county attorneys acting under contract with the Department, sheriffs, and county clerks are allowed to waive penalties and interest, when the waiver will facilitate the collection of the delinquent tax bill and further, to prevent any injustice to the taxpayer. In light of the fact that the local official will be more familiar with the taxpayer and his or her circumstance, each waiver of penalties and interest reviewed by the local official should be done on a case-by-case basis, with each taxpayer's circumstance being reviewed independently.

KRS 133.220 requires the county clerk to prepare for the use of the sheriff or collector a correct tax bill for each taxpayer in the county whose property has been assessed and whose valuation is included in the certification provided in KRS 133.180. Unfortunately, errors can occur on a tax bill, some of which are beyond the control of the taxpayer, which can result in the failure of the taxpayer not receiving a notice of tax due.

KRS 131.175 allows for the waiver of penalties when it is shown that the failure to pay is due to "reasonable cause". Though KRS 131.175 specifically does not allow for the waiver of interest, KRS 131.081(6) does allow for the waiver of interest when it is shown that the taxpayer has relied on written advice from the Department, which would include written advice from a local official.. Waiver of penalties and interest should only be granted as a matter of settlement and for the purpose of facilitating the collection of the

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tax, as allowed by KRS 131.030(3). Further, no authority is provided by the Kentucky General Assembly to reduce the amount of tax due, unless there is a clerical, mathematical or procedural error in an assessment or any duplication of an assessment and that error has been reviewed and approved by the Department. KRS 133.110.

The sheriff may waive the penalties and interest that have been added when the tax bill is payable to the sheriff's office whenever reasonable cause has been demonstrated. If a waiver of a penalty and interest on a property tax bill is granted after the tax bill is transferred to the county clerks' office, each of the local officials affected by the waiver of the penalties and interest must sign the form.

The Department encourages the local officials to communicate and participate with each other in the decision to waive any penalty and interest related to this memorandum

I. GUIDELINES FOR WAIVER OF PENALTY AND INTEREST

KRS 131.175 allows for the waiver of penalties when there is shown "reasonable cause". KRS 131.010(9) defines reasonable cause as an event, happening, circumstance entirely beyond the knowledge or control of a taxpayer who has exercised due care and prudence in the filing of a return or report or the payment of monies due the Department pursuant to law or administrative regulation.

The waiver of interest can only occur when the taxpayer has shown that he or she has relied on erroneous written advice from the Department, which includes erroneous written advice from a local official. KRS 131.081(6)

A taxpayer's demonstration of reasonable cause relieves the taxpayer of paying a penalty and interest because payment would be unfair to the taxpayer in light of the circumstances surrounding the nonpayment of tax. A review by the local official of the circumstance provided by the taxpayer should be done on a case-by-case basis, with each taxpayer's circumstance being reviewed independently.

103 KAR 1:040 enumerate the circumstances constituting reasonable cause, which are as follows:

1. The taxpayer has relied on erroneous written advice from the Department, which would include erroneous written advice from a local official;
2. Death or serious illness of a taxpayer or his or her immediate family at the time the tax bills were mailed or due;
3. Death or serious illness of the taxpayer's tax return preparer at the time the tax bills were mailed or due;
4. Unavoidable absence of the taxpayer when the tax bills were mailed or due;

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5. Destruction or unavailability of taxpayer records due to a catastrophic event at the time the tax bills were mailed or due;
6. Inability to obtain records in custody of a third party. For example, taxpayer divorced and the tax bill was mailed to the person other than who received the property under the terms of the divorce decree;
7. Employee theft or defalcation of taxpayer's financial records;
8. Undue hardship which can include the loss of a job or an unexpected emergency at the time the tax bills were mailed or due;
9. Human error. For example, the taxpayer's name or address may be misspelled and the taxpayer does not receive the bill;
10. Erroneous written advice by tax advisor on which it was reasonable for the taxpayer to rely;
11. Reliance on substantial legal authority;
12. Ignorance of reporting requirements due to the lack of previous tax and penalty experience. For example, the taxpayer moved in or out of state but failed to update the address with the property valuation administrator's office. Another example is when a taxpayer purchases property after January 1 and the tax bill is sent to the January 1 owner. The new owner is unaware of the delinquency the sheriff sends a second notice or the county attorney contacts the taxpayer about the delinquent tax bill;
13. Miscellaneous. The taxpayer has submitted a written waiver of penalties and fees and it is decided that the statements of the taxpayer establishes reasonable cause for delay in filing of a return or paying a tax which clearly negates negligence on the part of the taxpayer.

II. DOCUMENTATION

The Department has developed a form for use by the local official which documents why a taxpayer should be granted a waiver of a penalty and interest. The circumstance for waiver of penalties or interest correspond with the ones listed in 103 KAR 1:040. The local official should simply check the box that applies and sign the form. If a waiver is granted for a miscellaneous reason, then please provide details in the section marked "other".

If a penalty and interest on a property tax bill is waived while the sheriff is the local official responsible for its collection, only the sheriff or an authorized deputy is required to sign the form. A copy of the signed form may be provided to the taxpayer if a copy is requested. The original, signed copy should remain on file with the sheriff's office. The Department will review these forms as part of the settlement

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process to complete a collection cycle. These forms are also subject to inspection by the Auditor of Public Accounts.

If a waiver of a penalty and interest on a property tax bill is granted after the tax bill is transferred to the county clerks' office, each of the local officials affected by the waiver of the penalties and interest must sign the form. Again, a copy of the signed form may be provided to the taxpayer upon request. The original signed copy should remain on file in the County Clerk's office for review by the Department and the Auditor of Public Accounts.

III. CONCLUSION

The situations detailed in this memorandum describe the most common occurrences encountered. The local official should not hesitate to contact the Department for further consideration of any situation, listed or unlisted, in this memorandum. Please contact the Office of Property Valuation at (502) 564-8338 for further discussion.

Guidelines for Waiver of Penalty

KRS 131.010(9) defines "reasonable cause" as "an event, happening, or circumstance entirely beyond the knowledge or control of a taxpayer who has exercised due care and prudence in the filing of a return or report or the payment of monies due the Department pursuant to law or administrative regulation".

A taxpayer's demonstration of reasonable cause relieves the taxpayer of paying a penalty that the Department of Revenue has properly assessed against the taxpayer because payment of the penalty would be unfair to the taxpayer in light of the circumstances surrounding the nonpayment of tax. The reduction or waiver of penalty for reasonable cause acts as a safety valve to prevent an injustice to a taxpayer when "an event, happening, or circumstance" has occurred that is "entirely beyond the knowledge or control of a taxpayer" and has prevented the timely payment of tax.

The penalty may be waived by the County Clerk in the following circumstances:

1. Taxpayer moved (in or out of state) but failed to update address on vehicle at Clerk's office. Taxpayer unaware of requirement to report this information.
2. Taxpayer divorced. Ex-spouse retained marital residence and notice is mailed to ex-spouse.
3. Taxpayer sold vehicle, junked vehicle, moved out-of-state or had vehicle repossessed prior to renewal date. Discarded notice as unaware of requirement to pay tax even though no longer owned vehicle.
4. Leased vehicle: Notice mailed to leasing company. Lessee states notice was never mailed or was mailed late.
5. Taxpayer was unable to pay taxes timely due to financial hardship.
6. Unavoidable absence of the taxpayer.

7. Death or serious illness of taxpayer or immediate family.

Guidelines for Waiver of Penalty and Reduction of Interest

KRS 131.030(3) states, in part, “. . . The Department of Revenue is encouraged to settle controversies on a fair and equitable basis and shall be authorized to settle tax controversies based on the hazards of litigation applicable to them.”

When it can be verified or logically concluded that the Department or the County Clerk has given incorrect information to the taxpayer, or the taxpayer has been a victim of a human or system error causing him to incur interest which could have otherwise been avoided, the Department should seek to prevent such an injustice by granting a waiver or reduction of penalty and interest as part of a settlement of the matter.

Both penalty and interest may be waived by the Clerk in the following circumstances:

1. Penalty and interest have been discharged through a court order.
Examples: bankruptcy, settlement of a deceased person's estate, etc.
2. The taxpayer paid or attempted to pay taxes on a timely basis. Examples:
 - A. Taxpayer mailed in payment. It was postmarked timely.
 - B. Taxpayer took payment to clerk's office on a timely basis. The clerk's office did not process the payment upon receipt.
 - C. Taxpayer attempted to pay taxes, but terminals were down.
 - D. Taxpayer goes to clerk's office and attempts to pay his taxes on a timely basis but cannot because the PVA's office is closed. The taxpayer may need a tax segment created, an assessment entered, or a tax situs change.
 - E. Department of Revenue extends the tax deadline. (Example: tax notices mailed late.)
 - F. Tax deadline may be extended in a clerk's office if the clerk's office closes. A clerk's office may close for bad weather, construction or repairs, a funeral, etc.
 - G. Programming problems. Examples (a) KAVIS charges penalty and interest when the Kentucky statutes or Department of Revenue policies indicate no penalty or interest should be charged. (Taxpayer may change the renewal month and the KAVIS does not update the tax due date to match the renewal month.) (Title is surrendered and taxpayer still owns the vehicle. A title surrender updates the tax due date in the KAVIS. The title may be canceled for various reasons. The Title Branch may lose the paperwork, the customer did not fill out the paperwork correctly, the clerk's office failed to file all necessary documents with the Title Branch, etc.). (b) KAVIS failed to collect taxes at time of renewal.
 - H. Clerk errors. Examples: (a) Clerk applied taxpayer's payment incorrectly. Clerk does not apply the payment to the correct vehicle or tax year. (b) Clerk may forget to reverse a tax payment entered by mistake. When this occurs, there is no tax due when the taxpayer registers his vehicle because the taxes have already been marked paid.
 - I. Poor communication between the Clerk and the taxpayer. Confusion of the taxpayer. Taxes were

not applied the way the taxpayer intended or thought they were being applied. (Sometimes the customer pays a tax notice assuming it is for another vehicle or tax year.)

- J. The clerk remembers providing the taxpayer with erroneous information. Examples: (a) Clerk states the taxpayer has no taxes due when the taxpayer does. (b) Taxpayer asks the clerk's office what the due date is for the payment of taxes and the clerk's office provides an incorrect date. Usually there is no proof that the clerk's office provided the taxpayer with erroneous information.
- K. Taxpayer requests a partial refund of taxes already paid. Taxes are reversed from KAVIS, the PVA can make an adjustment to the assessment, county of tax situs or district. Clerk then recollects taxes, waiving any penalty or interest accrued since the date of the original payment.
- L. The clerk faces a dilemma on how to process delinquent tax payments from taxpayers that do not reside in their county. A clerk may quote the tax and penalties due in the KAVIS at the time the taxpayer contacts them. When the payment arrives several days later the clerk may accept the amount previously quoted to the taxpayer, waiving any penalty or interest charges that accumulated after the date the taxpayer originally contacted the clerk.
- M. Taxes were not collected at the time a vehicle was registered because a taxpayer purchased a vehicle prior to the assessment date but did not title the vehicle until after the assessment date.

<https://revenue.ky.gov/ClerkNetwork/Documents/FINALPenaltyWaiverChecklistRELEASED11172009.pdf>

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**WAIVER OF PROPERTY TAX PENALITIES
(AND INTEREST UNDER KRS 131.081(6) ONLY)**

Name of Taxpayer

County

Year

Tax Bill Number(s)

PENALTIES WAIVED
(Please check the box that applies)

- Taxpayer has relied on erroneous written advice from the Department or a local official. **(103 KAR 1:040(1))**
- Death or serious illness of a taxpayer or a member of the taxpayer's immediate family at time the tax bills were mailed or due. **(103 KAR 1:040(2))**
- Death or serious illness of the taxpayer's tax return preparer at the time the tax bills were mailed or due. **(103 KAR 1:040(3))**
- Unavoidable absence of the taxpayer at the time tax bills were mailed or due. **(103 KAR 1:040(4))**
- Destruction or unavailability of taxpayer records due to a catastrophic event at the time the tax bills were mailed or due. **(103 KAR 1:040(5))**
- Inability to obtain records in custody of a third party. For example, taxpayer divorced and the tax bill was mailed to the person other than who received the property under the terms of the divorce decree. **(103 KAR 1:040(6))**
- Employee theft or defalcation (misuse of funds) of taxpayer's financial records. **(103 KAR 1:040(7))**
- Undue hardship which can include the loss of a job or unexpected emergency at the time the tax bills were mailed or due. **(103 KAR 1:040(8))**
- Human error. For example, the taxpayer's name or address may be misspelled and the taxpayer does not receive the bill. **(103 KAR 1:040(9))**
- Erroneous written advice by tax advisor on which it was reasonable for the taxpayer to rely. **(103 KAR 1:040(10))**
- Reliance on substantial legal authority. **(103 KAR 1:040(11))**
- Lack of previous tax and penalty experience by the taxpayer. For example, the taxpayer moved in or out of state, but failed to update the address with the property valuation administrator's office. Another example is when a taxpayer purchases property after January 1 and the tax bill is sent to the January 1 owner. The new owner is unaware of the delinquency, the sheriff sends a second notice or the county attorney contacts the taxpayer about the delinquent bill. **(103 KAR 1:040(12))**

- Miscellaneous. The taxpayer has submitted a written waiver of penalties and it is decided that the statements of the taxpayer establishes reasonable cause for delay in filing of a return or paying a tax which clearly negates negligence on the part of the taxpayer.

(103 KAR 1:040(14))

Explain: _____

Sheriff's Signature and Date

Clerk's Signature and Date – If waiver involves a delinquency filed in the clerk's office

County Attorney's Signature and Date – If waiver involves a delinquency filed in the clerk's office and County Attorney is under contract with the Department to collect delinquent property tax bills.

Statute of Limitations

KRS 134.420 provides that the state and each taxing district shall have a lien on the property assessed for taxes due them for eleven (11) years from the date when the taxes become delinquent.

KRS 134.810(1) states that "All state, county, city, urban-county government, school, and special taxing district ad valorem taxes due on motor vehicle shall become delinquent following the earlier of the end of the month in which registration renewal is required by law or the last day of the second calendar month following the month in which a vehicle was transferred."

If a property tax liability in KAVIS meets the qualifications for exoneration, i.e., older than eleven (11) years, the PVA should exonerate the tax. The tax segment would need to be perfected and showing tax due.

Example #1: In October 2018, the 2007 property taxes were due by September 1, 2007. The 2007 taxes may be exonerated.

Example #2: In October 2018, the 2007 property taxes were due by January 1, 2008. The 2007 taxes must be collected.

Example #3: In October 2018, the 2007 property taxes were due by November 1, 2007. The 2007 taxes must be collected.

KRS 132.290 Omitted property, what constitutes -- Periods within which it may be assessed retroactively -- Penalties and interest.

(1) Any real property which has not been listed for taxation, for any year in which it is taxable, by the time the board of assessment appeals completes its work for that year shall be deemed omitted property. Any personal property which has not been listed for taxation, for any year in which it is taxable, by the due date of that year shall be deemed omitted property.

(2) All omitted property shall be assessed retroactively in the manner provided by law at any time within five (5) years from the date when it became omitted, but the lien thereby accruing on any such property, except real property, shall not prejudice the rights of bona fide purchasers acquired in the meantime.

Example #1: Taxpayer buys a vehicle/boat on 12/26/2016, the title is not applied for until 1/15/2017. The system will not automatically create a tax segment for the 2017 since the title was applied for after the assessment date January 1. Manual intervention from DOR or PVA can create the tax segment for the 1/1/2017 assessment date, which creates the bill.

Example #2: Taxpayer buys a vehicle/boat on 12/26/2012, the title is not applied for until 1/15/2013. The system created a tax segment beginning with the 2014 year based on the 2013 title. This omitted property is discovered in year 2020 by the PVA or DOR, a tax segment should not be created for 1/1/2013 as it is outside the five (5) year statute of limitations under KRS 132.290.

Tax Due Date

Property taxes are typically due in the month of registration. If a transfer has occurred, the situation is unique. Additionally, certain classes of vehicles and plates have special due dates.

If a vehicle has been transferred within KAVIS, the taxes become delinquent following the earlier of the end of the registration renewal month or the last day of the second calendar month following the month in which the vehicle was transferred.

If the customer changes the registration renewal month, the taxes are due and payable within the new registration month. The registration month is the birth or anniversary month of the new owner. This applies to regular plates, personalized plates, and specialty plates.

Large trucks are due in March, boats are due in April, trailers and title only are due in July, and historic and collegiate are in December.

If the system is picking up a wrong tax due date, contact the KAVIS Support team for a correction.

Section XI

Frequently Asked Questions

How do I create an ad valorem tax segment?

Refer to KAVIS Manual for instructions, <https://transportation.ky.gov/motor-vehicle-licensing/Pages/KAVIS2-%21DOR%2cPVA.aspx>. Select "DOR and PVA Manual."

How do I change an ad valorem tax segment in the system?

Refer to KAVIS Manual for instructions, <https://transportation.ky.gov/motor-vehicle-licensing/Pages/KAVIS2-%21DOR%2cPVA.aspx>. Select "DOR and PVA Manual."

How do I find a delinquency in the KAVIS system?

Pull delinquency report in KAVIS.

What if a delinquency of someone else displays on the screen?

Contact KAVIS to correct the SSN.

How do I find a social security number?

Sometimes an incorrect SSN is entered into the tax record and must be corrected. The PVA has access to tangible property tax screens. The Department suggests that if the clerk cannot locate the correct SSN within KAVIS or voter registration records, the PVA should search the screens that are accessible to them. The clerk does not have access to the tangible screens, so they should work with the PVA to find correct SSNs. SSNs may also be found by pulling up the original title application. A clerk may have made a data entry error, or the SSN may have been changed after the title was issued (such as under House Bill 40).

Many times, a wrong SSN in KAVIS will prevent an applicant from registration renewal or title transfer from completing their transaction. If the applicant was not the owner of the delinquent account, the SSN on such account shall be corrected. If it is not corrected, the delinquency will continue to show up against this number.

Once the correct SSN has been located, **CONTACT KAVIS TO CORRECT**. Neither DOR nor PVA can change SSN or FEIN on accounts.

How do local jurisdictions set motor vehicle and watercraft tax rates?

Annually, the Department provides a Projected Monthly Collections Report to each PVA. This report includes a breakdown by tax jurisdiction of total assessment and taxes to be collected for the current year.

The tax roll for motor vehicles and watercraft are printed separately from all other property to allow the taxing jurisdictions to obtain the assessment from the PVA prior to the certification process. When a taxing jurisdiction inquires as to its assessments to set the succeeding year's tax rates, the PVA should inform them of such assessments from the Projected Monthly Collections Report. The Department attempts to have this report in the PVA's possession by mid-May. The Department has separate tax rolls for vehicles and for watercraft. The motor vehicle tax roll is on Move It and the boat tax roll is on KAVIS.

Per KRS 132.487(2), "All counties, schools, cities, and special taxing districts proposing to levy an ad valorem tax on motor vehicles shall submit to the department on or before October 1 of the year preceding the assessment date, the tax rate to be levied against valuations as of that assessment date. Any district that fails to timely submit the tax rate shall receive the rate in effect for the prior year."

KRS 132.487(2) also limits the tax rate on motor vehicles to not exceed the rate that could have been set by the jurisdiction on January 1, 1983, assessments.

The Department of Revenue and the PVA do not set tax rates. Nor is either party responsible for policing of the jurisdictions in setting these tax rates.

How do I determine legal owner for property tax purposes?

As required by the Kentucky Constitution, all property with situs in Kentucky on January 1 shall be assessed for ad valorem tax. When dealing with tangible property such as motor vehicles and trailers, it is often difficult to procure proper information to clarify the legal owner for tax purposes. Therefore, KRS 134.810(4) requires the Department of Revenue to assess the owner of record as of January 1. The Department assumes that if the title is active in a person's name that they own the vehicle. If they do not own the vehicle, then they have not legally transferred the vehicle. Therefore, the burden of proof of non-ownership is upon the owner of record.

Failure by the owner of record to provide proper documentation as outlined in this manual shall require the clerk to collect payment of the tax liability.

Transactions prior to January 1 where title is not requested until after January 1.

At the end of each year, mainly December, when owners are trading vehicles with dealers, the PVA needs to make sure that when the owner of record provides proof that the vehicle was traded in prior to January 1 of the tax year that the Vehicle Transaction Record (VTR) is secured from PODD or the clerk's office. When the VTR is presented, the PVA should mark the vehicle that was traded in Non-Taxable Current Year. However, the PVA must create an ad valorem tax segment for the newly purchased vehicle since the taxpayer did own it on January 1 of the tax year. The PVA and Clerks office should attempt to work together on behalf of the taxpayers to make sure transactions where vehicles were purchased prior to year-end and not titled until after the assessment date are properly recorded in the system. The Department attempts to check VTRs for proper payment of tax, but it would be more efficient when the title is requested if the date of sale was prior to January 1 the Clerk would send to

PVA or provide copies so the segments could be corrected.

KAVIS can currently generate a "Vehicles Purchased Prior to End of Year" report that can be found in the Reports menu. This can be useful to find vehicles where the transaction is prior to January 1 and the title is not requested until after January 1. This can be helpful as previously clerks used form 62A645 to report vehicles in this situation (and some clerks may still utilize this form), but now the report can be run straight from KAVIS.

For steps on exoneration of property tax, refer to [Section IX](#) that outlines the steps and proper documentation needed for sold out-of-state, military exemptions, and non-resident of Kentucky on January 1.

[Why does the Department of Revenue create tax segments on vehicles that were coded "Non-Taxable Current Year" for the previous year?](#)

The Department is required to create ad valorem tax segments on any vehicle that is legally titled and registered in the Commonwealth. A vehicle that may not have been in Kentucky on January 1, 2017, may be in Kentucky on January 1, 2018.

The allowance of the "Non-Taxable Current Year" status code for non-resident military requires the Department to make segments. Due to residency changes, such as military personnel who decide to remain in Kentucky after completion of their military service, the Department cannot assume that all variables will remain the same from year to year. The burden of proof for such exoneration is upon the taxpayer. Only upon proof of non-residency or location of the vehicle shall the PVA exonerate the ad valorem tax liability.

However, the Department does understand the problem of having to exonerate the same vehicle taxes every year. Use of the tax status codes Non-Taxable-Junked, Non-Taxable Sold or Transferred Out of State, Exempted-No Tax Due for mobile homes, and Stolen for stolen and not recovered can help alleviate the continuous use of the "Non-Taxable Current Year" code.

[How does the taxpayer remove a junked vehicle from the system?](#)

KRS 186A.520 requires that a salvage title be obtained by any owner of a vehicle which is deemed to have damages of seventy-five percent (75%) or more of the J.D. Power average retail value. Such a vehicle shall be removed from the highways of Kentucky.

The County Clerk is forbidden to issue a registration for a salvage title vehicle. However, the Department of Revenue and PVA are required by the Kentucky Constitution to assess all property in the Commonwealth on January 1 of the tax year. If a salvage title is obtained in accordance with KRS 186A.520 prior to January 1 of the tax year, the Department will automatically assess the vehicle at twenty-five percent (25%) of the average retail value of the January J.D. Power guide. If the owner of the property feels that this is not the fair cash value of the vehicle, they should provide documentation to support the FCV.

To avoid liability for property tax on a salvage title vehicle, the owner must inform the PVA that they have no plans to rebuild or restore the vehicle. Using the tax status code "Non-Taxable-Junked" will eliminate the tax liability.

Once a "Non-Taxable-Junked" code has been entered, the system will not electronically create a tax liability on the vehicle. When the vehicle has been repaired or rebuilt, or when the owner applies for a new registration, the applicant will be required to pay all previous years' taxes. KAVIS is currently programmed to stop the application for title and/or registration until the "Non-Taxable-Junked" code is removed from the tax segment(s). This will require the PVA to determine who the legal owner of such property is during the tax years in question and the value for each year. No penalty or interest will be waived for such occurrences.

[What is the proper procedure for eliminating a tax on a vehicle that was sold out-of-state or sold to a Kentucky resident prior to January 1 of the tax year?](#)

The Department and PVA must assess all vehicles in the state as of January 1 of the tax year. When a vehicle is sold out-of-state, it sometimes takes months to surrender the title in KAVIS. To alleviate this problem, the Department recognizes the County Clerk's codes for vehicles sold out-of-state.

If a taxpayer says they sold a vehicle out-of-state or have moved out of state, they need to provide the proper documentation. If a vehicle was sold out-of-state prior to January 1 of the current year, the current tax year tax segment should be coded an "Non-Taxable Sold or Transferred Out of State." If the vehicle was sold out-of-state after January 1, the succeeding year's tax segment should be created and coded with an "Non-Taxable Sold or Transferred Out of State"

If the vehicle was sold out-of-state after January 1 of the tax year in question, instruct the taxpayer that they are liable for the tax and should pay the County Clerk. After payment of the tax liability, the clerk should properly code the system with "CCG." This statement in no way eliminates the Transportation Cabinet's requirement for the clerk to enter the "CCG" on the record.

[Why do mobile homes continue to have taxes in KAVIS?](#)

By law, all mobile homes are required to be titled and transferred through KAVIS. Without a proper way of identifying a mobile home to be able to delete such property from the system before the creation of ad valorem tax segments, the Department continues to create tax segments within KAVIS for mobile homes. However, mobile homes are considered real estate and should not be taxed through KAVIS. If the mobile homes are property coded by the Clerk then tax segments are not created in KAVIS.

Utilizing the Exempt no tax due tax status code will help the Department, clerks, and PVAs to avoid the creation of ad valorem segments for future years. The Department suggests that the PVA be notified when a clerk transfers or titles a mobile home. The PVA can then create the succeeding year's tax segment and code it with an Exempt no tax due. This will eliminate the creation of a tax segment by the Department in the future.

Under the Reports menu in KAVIS there is an option for "Manufactured Home Title Report." This report will list all the Manufactured Home Titles created for the selected Start date and End date.

[Why are most property tax values different from the usage tax value?](#)

KRS 138.460 requires the Department of Revenue assess the motor vehicle usage tax with the value based on the month in which the vehicle is purchased or sold. KRS 138.450 sets the valuation. The valuation depends upon the month of the purchase or sale, relationship of both parties involved in a transfer or ownership, whether previously Kentucky licensed, and whether a trade-in was involved.

The property tax is a constitutional tax that requires the PVA to assess as of January 1 of each year. The January 1 value is determinative even though the tax is paid within the renewal month. The Department must adhere to the Constitution and continue to enforce the Department's policies.

The Motor Vehicle Usage Tax Section of the Department of Revenue can be reached at 502-564-4455.

[What do I tell the taxpayer to do if their vehicle has been repossessed prior to January 1 of the tax year?](#)

KRS 134.810(4) provides the new owner of record is liable for the property taxes on a vehicle. KRS 186A.215 requires the new owner to transfer a vehicle within fifteen (15) days.

Per KRS 286.10-275, the original vehicle owner has twenty (20) days "...to redeem the titled personal property by paying all principal, interest, and fees owing to the title pledge lender, including all repossession and storages fees..." If this is not completed within the provided time frame, the title is transferred to title pledge lender, typically a financial institution.

The taxpayer is only absolved from liability if they did not redeem the motor vehicle by fulfillment of all obligations secured by the motor vehicle. If the vehicle was repossessed after January 1 of the tax year, the taxpayer remains liable for the property tax and should advise the clerk of the incomplete transfer.

If the vehicle has not been legally transferred, through KAVIS, to the financial institution or new owner's name prior to January 1 of the tax year, the taxpayer should provide a letter from the financial institution stating the date of repossession.

If the title has been transferred through KAVIS into the financial institution or new owner's name after January 1 of the tax year, the tax liability for such tax year should be that of the financial institution as long as the proper documentation is supplied. The PVA may correct the tax segment.

If no transfer has occurred through KAVIS, the taxpayer should notify the clerk in accordance with KRS 186A.215(4). The clerk shall properly code the KAVIS system that will eliminate the creation of a tax segment in the taxpayer's name.

[How does a taxpayer protest an assessment?](#)

KRS 131.110 requires a protest of assessment be handled by the Department of Revenue. The PVA is considered an employee of the Department of Revenue and is required to expedite the protest on behalf of the Department. The PVA may reassess a vehicle based upon high-mileage or condition of the vehicle.

1. The taxpayer must speak with their local PVA regarding the value and provide relevant documentation to the PVA.
2. If this cannot be resolved locally, they can file a written protest with the Department within 60 days of the notice.

Note: 60 days ends on the last day of the renewal month. (Ex: Renewal is due in March, March 31st is the last day to file a written protest with the department.)

What should be submitted for the protest?

1. A letter indicating what they are appealing and their justification.
2. Verifiable documentation to support the claim. Taxpayers must provide documentation to support their claims, or it is not a valid protest in accordance with KRS 131.110.
3. Form 62A044 from the PVA stating reason why no valuation adjustments made. Without a signed 62A044 the taxpayer will be referred to the PVA as the form lets the Department know that the taxpayer completed the 1st step of the protest procedure. The PVA should sign and provide the form to the taxpayer with instructions to send in with protest and documentation. [Form 62A044](#) can be found on the DOR website.
4. The protest must be postmarked within 60 days, as indicated in #2 above.

Mail to: Department of Revenue
Motor Vehicle Section, Division of State Valuation
501 High Street, Station 32
Frankfort, KY 40601

Protests may also be faxed to 502-564-8192.

Many times, taxpayers wait until the last day of the renewal month to protest their vehicle value to the PVA, which can result in additional delinquency fees if the property tax and registration fees are not paid timely. The taxpayer should remit payment of the full amount of property tax and registration fees owed to the County Clerk prior to the last day of the renewal month. Payment of the taxes and registration fee does not extend the protest period. Sometimes it may take weeks to settle the protest in Frankfort, and if the taxpayer has not timely paid the tax liability and registration for their vehicle, not only are they are subject to delinquent tax charges, but they can also be cited by law enforcement for having an expired registration.

Upon receipt of the written protest, the Department will review the documentation and send a letter to the taxpayer with the Department's decision. If the taxpayer prevails, they can then receive a refund from the office in which the tax was paid. The County Clerk will be notified of the valuation adjustment and will be provided authorization to refund any applicable overpayment.

Any request for a penalty waiver shall also be in writing to the Department. KRS 134.805(5)(d) states: "non-receipt of the notices required herein shall not constitute any defense against applicable penalty, interest, lien fees, or costs recovery." The notices mentioned in this statute are the motor vehicle property tax notices.

Can the PVA set a minimum value on a vehicle which has a salvage title?

Yes, the PVA shall assess the motor vehicle at fair cash value. If the owner has secured a salvage title in accordance with KRS 186A.520, which requires the loss of at least seventy-five percent (75%) of the J.D. Power value, then the vehicle may not be operated on Kentucky highways and a registration cannot be issued by the County Clerk. The PVA must verify that the vehicle has lost at least 75% of its J.D. Power retail value. The PVA must assess the vehicle at fair cash value.

The Department does not wish for any PVA to interpret this procedure for allowing a set value on salvage titled vehicles as procedure for any other vehicle. The law regarding salvage titles must be complied with prior to the salvage assessment being entered into KAVIS.

Should the PVA exonerate property taxes on a vehicle which has been sold, but has not legally been transferred to the new owner in KAVIS?

Upon receipt of proof of the sale, the PVA should code the tax segment "Non-Taxable Sold or Transferred Out of State" for the tax year if the vehicle was sold prior to January 1 of the tax year and not legally transferred within the KAVIS system. A copy of the Vehicle Transaction Record (VTR), bill of sale, or an affidavit (Affidavit for Correction/Exoneration of Motor Vehicle/Boat Property Tax) shall serve as proper documentation for the exoneration.

If this situation occurs, the PVA must inform the customer to visit the County Clerk's office for proper coding of the KAVIS record. The clerk will use the "CCL" code, eliminating the creation of a property tax segment for the next year unless the transfer occurs.

Once the new owner transfers the title into their name, the system will automatically create the succeeding year's tax segment. However, to collect the taxes from the new owner for the years in which they legally possessed the vehicle but did not have it titled as such in KAVIS, the PVA should enter the segments in the KAVIS system.

If a customer has no proof as to why a property tax should be exonerated or an assessment lowered, what is the PVA required to do?

In accordance with KRS 134.810(4) and 132.220(1) the owner of records as of January 1 of the tax year is liable for the property tax for the tax year. A person in whose name the vehicle is assessed shall provide proper documentation to the PVA before they will exonerate any tax liability.

In regard to the assessment, KRS 131.110 requires that all protests be accompanied with a supporting statement. The Department attempts to assess all motor vehicles at the fair cash value. If the customer disagrees with such value, the PVA is authorized to correct the assessment to the J.D. Power or applicable guide value, within the guidelines for assessments listed herein. If the customer does not agree with the assessment made by the PVA, they may protest in writing to the Department within the sixty (60) day protest period.

If a vehicle has ownership by a church and an individual (joint ownership), is this vehicle exempt from property taxation?

If the church is listed as "Owner 1" the vehicle is exempt from property taxation. If the individual is listed as "Owner 1" the vehicle is taxable.

Can the PVA change an apportioned vehicle to taxable on the Ad Valorem tab in KAVIS?

Yes. PVA can update segment as taxable.

Can the PVA or deputy deny the use of an affidavit to exonerate or reassess property?

Yes. If the PVA has knowledge that the owner is not telling the truth, the PVA shall deny the affidavit. The PVA may also inform the customer of the penalty for making false statements under KRS 523.100.

KRS 523.100 Unsworn falsification to authorities.

- (1) A person is guilty of unsworn falsification to authorities when, with an intent to mislead a public servant in the performance of his duty, he:
 - (a) Makes a material false written statement, which he does not believe, in an application for any pecuniary or other benefit or in a record required by law to be submitted to any governmental agency;
 - (b) Submits or invites reliance on any writing which he knows to be a forged instrument, as defined in KRS 516.010; or
 - (c) Submits or invites reliance, except as provided in KRS 516.110, on any sample, specimen, map, boundary mark, or other object he knows to be false.
- (2) Unsworn falsification to authorities is a Class B misdemeanor.

If a vehicle has been seized by a governmental agency, who is the legal owner for tax purposes?

Upon seizure by any governmental agency of any motor vehicle, the owner as of the date of the seizure is the governmental agency. Since the governmental agency is exempt from property taxation, the PVA shall code the motor vehicle with an Exempt tax due in KAVIS if seized prior to the assessment date.

If the motor vehicle was seized after the assessment date, the owner of record shall be held liable for the property tax.

What is a documented boat?

A documented boat is any watercraft that meets the five (5) net tonnage weight requirement and is registered with the United States Coast Guard. It must have its registered name displayed on both sides and the stern of the vessel along with its port of call.

Are documented boats required to be registered and titled with the County Clerk?

No. Documented boats are only registered with the US Coast Guard and do not need a KY#.

Are documented boats taxable?

Yes. Documented boats with Kentucky situs on January 1 of the tax year are required to be listed on the Tangible Personal Property Tax Return, Revenue form 62A500-W. The documentation provides a discounted state rate of 1 ½¢ per \$100 of value instead of the standard 45¢ per \$100 of value. They are also subject to any applicable local rates. If you have any questions concerning documented boats, including assessments, please contact the Personal Property Omitted Section at 502-564-2557.

Under the confidentiality rules, can the Department or PVA disclose a person's SSN or a company's FEIN to the County Clerk?

For purposes of correcting an account number (SSN or FEIN) in the KAVIS system, the PVA or Department may disclose the account number to the clerk.

What is to be considered household goods for KAVIS?

Property such as dirt bikes, mini-bikes, go-carts, snowmobiles, four-wheelers, and three-wheelers should not be assessed within KAVIS. However, an exemption from taxation in the KAVIS system does not exempt these type vehicles from being taxed as tangible personal property of a business.

Wave-runners, jet skis, boat trailers, racing cars, and trailers shall be assessed in KAVIS.

What is Freddie Freeroader?

Freddie Freeroader is a program in the Motor Vehicle Property Tax Section of the Office of Property Valuation which attempts to assess property tax and usage tax, if applicable, on those Kentucky residents who have failed to register their vehicle in Kentucky. It is not a system to report expired tags.

If anyone spots a Kentucky resident driving on out-of-state plates they may call (800) 590-3921 and/or access www.tipline.ky.gov to submit a tip and have the information delivered to the department. The tip should include a response to the provided questions and include the plate number, state of issuance, a brief description of the vehicle, the owner's name, and address, and how long the vehicle has been at the address for the staff to locate pertinent information and determine if the owner is a Kentucky resident.

<https://revenue.ky.gov/Property/Pages/Freddie-Freeroader-Program.aspx>

revenue.ky.gov/Property/Pages/Freddie-Freeroader-Program.aspx

Ky.gov An Official Website of the Commonwealth of Kentucky

KENTUCKY DEPARTMENT OF REVENUE

Individual Business Tax Professionals Property Collections Get Help News

Search Department of Revenue

Freddie Freeroader Program

Property / Freddie Freeroader Program

Thousands of Kentuckians are beating the system by using out-of-state license plates or temporary tags. This costs Kentucky millions of dollars annually.

The motor vehicle usage tax is used to build and maintain Kentucky's highways. Approximately 60% of the proceeds go to the local community, funding your public schools, fire departments, ambulance services, and libraries, with the remainder contributing to the General Fund. ([KRS 186.150](#))

If you see Kentucky residents abusing the system by operating motor vehicles on Kentucky highways for more than 15 days with out-of-state license plates or driving with expired temporary or permanent tags, please help DOR identify those Freeroaders.

Freddie Freeroader tips should include the following information:

- license plate number
- issuing state
- make, model and color of the vehicle
- date, time and location where vehicle was observed

Please provide as much information as possible. You do not need to identify yourself. The Department of Revenue will take appropriate action to collect taxes due.

You can report Freeroaders at [Tipline.ky.gov](https://www.tipline.ky.gov) or call us at 1-800-590-3921.

If you see Kentucky residents abusing the system, please help DOR identify those Freeroaders. Report them online at [Tipline.ky.gov](https://www.tipline.ky.gov) or call us at 1-800-590-3921.

Section XII

Useful Websites

<https://drive.ky.gov/> - Service of the Kentucky Transportation Cabinet. Useful for title, registration, or renewal of a vehicle or vessel. Taxpayers can look up their previous year's tax paid.

<https://revenue.ky.gov> – Department of Revenue's website.

<https://revenue.ky.gov/pvanetwork/Pages/default.aspx> - PVA Network

<https://revenue.ky.gov/clerknetwork/Pages/default.aspx> - Clerk Network

<https://revenue.ky.gov/Property/Pages/Freddie-Freeroader-Program.aspx> - Freddie Freeroader program.

<https://revenue.ky.gov/Property/Motor-Vehicles/Pages/Motor-Vehicle-Property-Tax.aspx> – Motor Vehicle Section of the Office of Property Valuation.

<https://legislature.ky.gov/Pages/index.aspx> – Useful when looking up specific laws or statutes.

<https://www.rvt.com/price-checker/index.php?searched=true> – Useful when looking up price ranges for recreational vehicles.

www.tipline.ky.gov – Commonwealth of Kentucky tip line portal for Freddie Freeroader and other fraudulent and unethical activity

<https://transportation.ky.gov/motor-vehicle-licensing/Pages/kavis2-pva.aspx> -- PVA Manuals and Support Documentation for KAVIS

Section XIII

Phone Numbers

Ombudsman (Revenue)	502-564-7822
Motor Vehicle Section (Property Tax)	502-564-8180
	Fax 502-564-8923
Freddie Freeroader (Tip Line)	800-590-3921
Motor Vehicle Usage Tax (Revenue)	502-564-4455
	Fax 502-564-2906
Motor Carriers, Vehicle Services (Title and Registration) & Driver Services	502-564-1257
Kentucky Transportation Cabinet General Information	502-564-7925
Help Desk (Revenue) Access Issues, password resets	502-564-7576
Bankruptcy (Revenue) Collections Branch	502-564-4921
Jennifer Howard	502-564-4416

Section XIV Access to Systems

Computer Access Form

Please find the attached updated [Computer Access Form](#). Please complete one for each employee that needs access. This is a fill in form and should be submitted to PVA.TechSupport@ky.gov.

The fill in form is located on the PVA Network <https://revenue.ky.gov/pvanetwork/Pages/default.aspx>

The screenshot shows the PVA Network Home page. At the top, there is a navigation bar with the Kentucky Department of Revenue logo and links for Local Support, Education, State Valuation, Minerals & GIS, Administrative Support, and Get Help. Below this is a search bar and social media icons. The main heading is "PVA Network Home" with a breadcrumb trail. A paragraph explains the PVA Network's purpose. A list of notices is provided, with a red arrow pointing to the "Computer Access for PVA Offices" link. Other links include "OPV Class Schedules", "PVA Forms Library", and "PVA Personnel Packet".

EMPLOYEE ACCESS FORM

County:

Employee Name:

PV#:

Please check any/all that apply for this employee:

DOR Access

KAVIS

Tangibles

PODD

Add to Move-It for report notifications

Property_Tax_Roll_CY

MotorVehiclesPropertyTax

If you are not using state email as primary communication please provide the email address

Remove Access

Delete all Access

Start date: Ending Date:

Justification/Comments:

(Authorizing Person) (Telephone) (Date Signed)

IT Cheat Sheet

Need assistance with...

AD Passwords

COT Service Desk 502-564-7576 or
1-800-372-7434
commonwealthservicedesk@ky.gov
myaccount.ky.gov

Move-It Add/Modify:

Ashley Sheeks
502-564-7097
Ashley.Sheeks@ky.gov

New/Delete Access:

PVA.TechSupport@ky.gov

OPV Acronyms

- PODD—Print On Demand Decals
- AD—Active Directory
- KHRIS—KY Human Resource Information Systems
- AVIS—Automated Vehicle Information System
- KAVIS—KY Automated Vehicle Information System
- GIS—Geographic Information Systems
- ESRI—Environmental Systems Research Institute
- MOTAX—Motor Vehicle Tax
- COT—Commonwealth Office of Technology

IT Cheat Sheet



Office of Property Valuation

501 High Street
Frankfort, Ky 40601

State Wide Applications

Passwords changed by the Commonwealth Service Desk

502-564-7576
or
1-800-372-7434

AD Self Service Portal

<https://myaccount.ky.gov>

Webmail

<http://outlook.com>

Time Recording

My Purpose/KHRIS
<https://khris.ky.gov/irj/portal>

PODD Non-State

<https://kavispoddarchivepva.kytc.ky.gov>

PODD State

<https://kavispoddarchive.kytc.ky.gov>

KAVIS

<https://kavis.kytc.ky.gov>

Quick Access Guide

Active Directory (AD) Account

KYFD01\First.Last
Or
KYFD01\PV#####
Grants access to:
=> PODD
=> KAVIS
=> State Email
=> State Network Computer

Mainframe Account

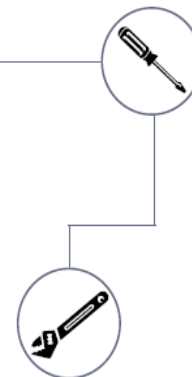
PV##### (often same as AD if hired prior to 2016)
=> AVIS
=> Tangibles
=> Z-Scope

Move-IT

PVADistrict###
=> Property Tax Roll
=> Motor Vehicle Property Tax

Important information can be found on the PVA Network.

<https://revenue.ky.gov/PVANetwork>



Employee Access Form

The employee access form is required to grant access to the following applications:

- => KAVIS
- => AVIS
- => Tangibles
- => Move-It reports
- => Remove Access

Self Service Password Management

Self Service Password Management

This document will instruct you how to do the following:

- Change the temporary password
- Enroll your account on MyAccount Self Service
- Change your password when it expires after 90 days
- Reset a forgotten password
- Unlock your account
- Reset Answers to Security Questions

These things are accomplished through one website: <https://myaccount.ky.gov>

If at any point you need assistance, please feel free to contact the Commonwealth Service Desk at (502) 564-7576, (800) 372-7434 or CommonwealthServiceDesk@ky.gov. The Service Desk is open Monday through Friday 6:30 AM to 6:00 PM, and Saturday 7:30 AM to 1:00 PM, all times are EST.

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Change your temporary password

Section 1: Change your temporary password

1. The Identity Management team will send you a username and password in two separate emails.
2. Copy the following link and paste it into any Internet browser (such as Internet Explorer, Firefox, or Chrome): <https://myaccount.ky.gov>
3. On the right hand side, type in your username (**firstname.lastname**) and password.
4. Choose KYFD01 in the drop down menu next to "Log on to."
5. Type in the green security code in the field below the image.
6. Click Login.

The screenshot shows the 'AD Self Service Plus' interface. On the left, under 'Change, Reset or Update Your Account:', there are four options: 'User Registration' (for first-time users), 'Change Password' (for current password changes), 'Reset Password' (for account resets), and 'Unlock Account' (for locked accounts). A red arrow points from the 'Change Password' option to the 'Sign in' form on the right. The 'Sign in' form includes fields for 'User Name' (containing 'Username'), 'Password' (masked with dots), a 'Log on to:' dropdown menu (set to 'KYFD01'), a security code image (displaying '69bg5f'), a text input field (containing '69bg5f'), and a 'Login' button. The footer contains contact information for the Commonwealth Service Desk.

7. If typed correctly, you will be prompted to change your password
 - a. The Old Password in this case will be the temporary password provided to you.
 - b. The New Password is the password you come up with. Make sure it meets the requirements listed.
 - c. Type the same new password in the Confirm Password field.
 - d. If you receive an error that says your password did not meet the requirements, simply try again.



Change Password
Change your current domain password.

Domain Password Policy Requirements

- The minimum password age is 1
- The maximum password age is 31
- The minimum password length is 8
- No. of Passwords Remembered is 13
- The password complexity property is Enabled

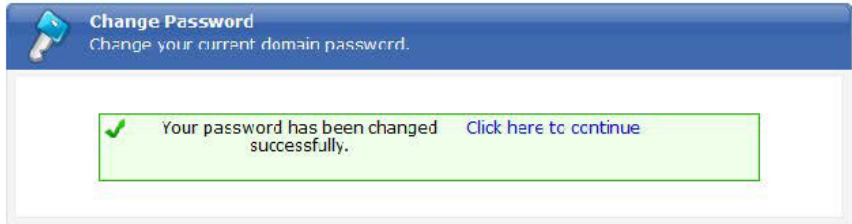
Old Password

New Password Password Strength :

Confirm New Password

OK Cancel

8. When the password successfully changes, you will see a confirmation. Note this new password will be good for 90 days. After 90 days, the password will expire, requiring you to change it again. Please see section 3 for more information.
 - a. Click the link that says "Click here to continue."
 - b. This will bring you to your MyAccount profile so you can enroll. Continue to Section 2 of the document to continue.



Change Password
Change your current domain password.

✓ Your password has been changed successfully. [Click here to continue.](#)

Enroll your account

Section 2: Enroll your account

What are the benefits of enrolling?

- Enrolling will allow you to change your password when it expires every 90 days.
 - Allows you to reset your password if it is forgotten.
 - Allows you to unlock your account if it gets locked out.
1. The first time you successfully log into MyAccount, you will see an introduction screen. This explains the benefits of enrolling. Click the button that says "Click Here."



2. To enroll, you will need to choose 3 security questions and select answers for them.
 - a. The answers are not case sensitive.
 - b. Click Enroll when finished.
 - c. Remember your answers. You will need to provide the answers to these questions in order to use any of the benefits provided by MyAccount Self Service.

User Registration

The information you provide here will be used to authenticate you when you attempt to reset your password or unlock your account.

Security Questions

Length Specification

- The minimum length of the answer(s) should be 2 characters and maximum allowed is 255 characters

Register Your Security Que & Ans

Que: -----Please Select a Question----- ▼

Que: -----Please Select a Question----- ▼

Que: -----Please Select a Question----- ▼

Hide Answer(s)

3. Once you have successfully enrolled, you can log into your SharePoint, VPN, etc.... and continue your business.

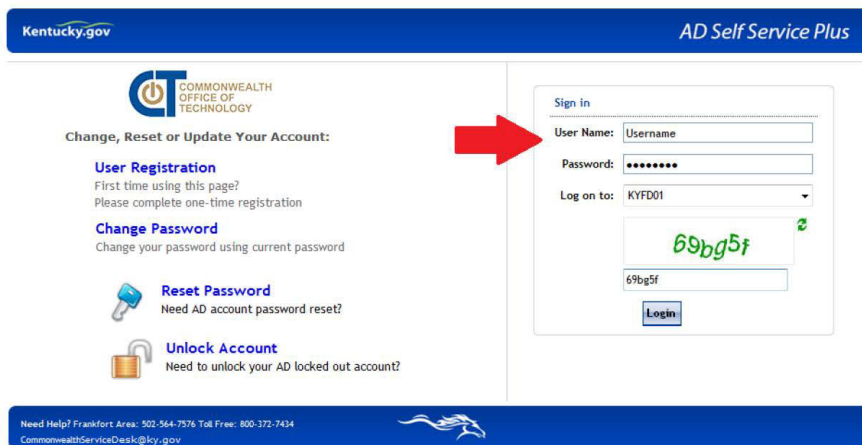
a. Remember the answers to your questions if you ever need to Change your expired password, reset a forgotten password, or unlock an account. See the below sections for each as you need.

Change your expired password

Section 3: Change your expired password

These passwords will expire every 90 days, preventing you from logging in. You will need to navigate back to <https://myaccount.ky.gov> in order to change the expired password.

1. Log into the right hand side of MyAccount Self Service.



2. This will bring you to your profile. You should default to the Change Password tab at the top, but if you don't, click it. Fill out the form to change your expired password

Change Password
Enrollment

Change Password

Change your current domain password.

Domain Password Policy Requirements

- The minimum password age is 1
- The maximum password age is 31
- The minimum password length is 8
- No. of Passwords Remembered is 13
- The password complexity property is Enabled

Old Password

New Password Password Strength :

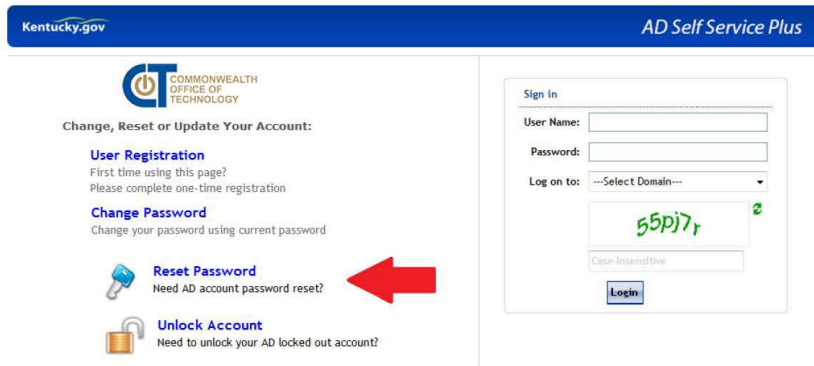
Confirm New Password

Reset a forgotten password

Section 4: Reset a forgotten password

If you forget your password, you can use the MyAccount Self Service to reset it.

1. Navigate to <https://myaccount.ky.gov>.
2. On the left, choose the Reset Password option.



3. Provide your username and domain (which is FIN). Also fill in the green security text and click Continue.



- 4. You will need to provide the answers for the security questions you answered. Remember the answers are not case sensitive. Click Continue when completed.
 - a. Note the timer in the upper right hand corner. If you do not complete this step in the time allotted, you will have to begin the process over.
 - b. If you are unable to answer your security questions, please see Section 6 concerning resetting answers.

Time left for this operation : 04:54 

Security Questions
Please answer the following question(s) as per your enrollment profile to reset your password


Answer the below question(s)

Que: What is your mother's maiden name ?
Ans:

Que: What is your favorite color ?
Ans:

Que: What is the first name of your maternal grandmother ?
Ans:

- 5. If answered correctly, you will be given a screen to reset your password. Note this screen is timed as well.

Time left for this operation : 04:57 

Reset Password
Please enter a new password in the boxes below:

Domain Password Policy Requirements

- The minimum password age is 1
- The maximum password age is 31
- The minimum password length is 8
- No. of Passwords Remembered is 13
- The password complexity property is Enabled

Reset Password

New Password : Password Strength :

Confirm New Password :

Unlock your account

Section 5: Unlock your account

If your account gets locked, you can use the MyAccount Self Service to unlock it.

1. Navigate to <https://myaccount.ky.gov>.
2. On the left, choose the Unlock Account option.

The screenshot shows the 'AD Self Service Plus' interface. On the left, under 'Change, Reset or Update Your Account:', there are four options: 'User Registration', 'Change Password', 'Reset Password', and 'Unlock Account'. A red arrow points to the 'Unlock Account' option, which includes the text 'Need to unlock your AD locked out account?'. On the right, there is a 'Sign in' form with fields for 'User Name', 'Password', and 'Log on to: ---Select Domain---'. Below the 'Log on to' field is a CAPTCHA image showing the word 'jnsirs' in green, with a 'Case-insensitive' checkbox and a 'Login' button.

3. Provide your username and domain. Also fill in the green security text and click Continue.

The screenshot shows the 'Reset Your Password' form. At the top, it says 'Please provide your user name and domain name.' Below this are two input fields: 'Domain User Name' (with an example '(Example : Jsmith)') and 'Domain Name' (with a dropdown menu labeled '---Select Domain---'). Below these fields is a CAPTCHA section with the text 'Type the characters you see in the picture below.' and an image showing the word 'no8ddr' in green. Below the CAPTCHA is an input field and the text 'Letters are not case-sensitive'. At the bottom are 'Continue' and 'Cancel' buttons.

- 4. You will need to provide the answers for the security questions you answered. Remember the answers are not case sensitive. Click Continue when completed.
 - a. Note the timer in the upper right hand corner. If you do not complete this step in the time allotted, you will have to begin the process over.
 - b. If you are unable to answer your security questions, please see Section 6 concerning resetting answers.

Time left for this operation : 04:54 

 **Security Questions**
Please answer the following question(s) as per your enrollment profile to reset your password


Answer the below question(s)


Que: What is your mother's maiden name ?
Ans:

Que: What is your favorite color ?
Ans:

Que: What is the first name of your maternal grandmother ?
Ans:

- 5. If answered correctly, you will be given a screen to unlock your account. Note this screen is timed as well.

Time left for this operation : 04:56 

 **Unlock Account**
Unlock your locked out account:

Unlock Account

Reset your security answers

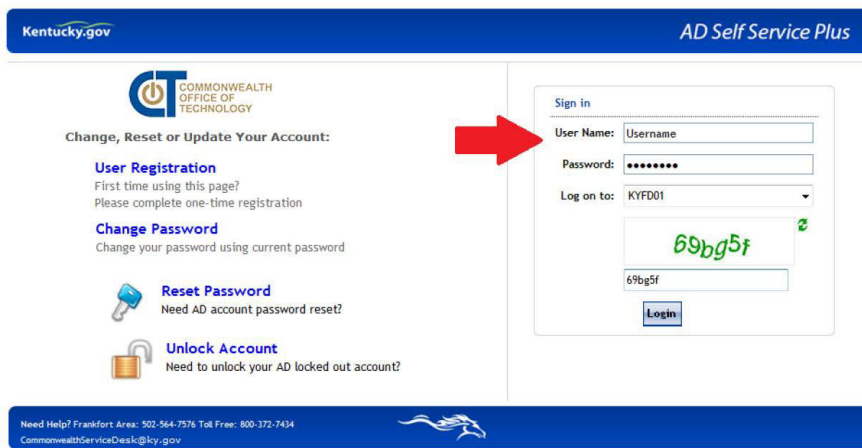
Section 6: Reset your security answers

If you are unable to remember the security answers you set when you first enrolled on MyAccount, you can reset the answers.

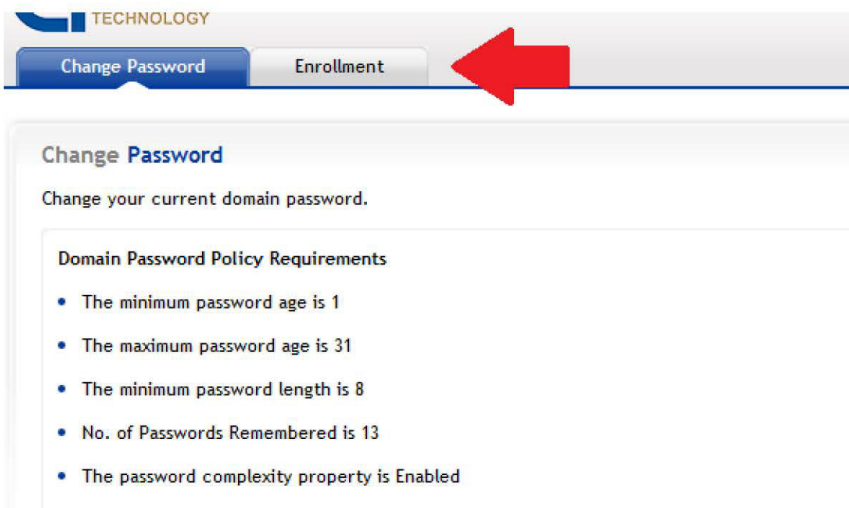
Important: This only works if your current password is in good condition. If the password is forgotten or locked, contact the Commonwealth Service Desk to have it reset/unlocked. Once the password is corrected, continue these steps to reset your answers.

You will need to navigate back to <https://myaccount.ky.gov> in order to change the expired password.

1. Log into the right hand side of MyAccount Self Service.



2. When you log into your profile, you will default on the Change Password tab. Simply click the Enrollment tab next to it.



3. Once on the Enrollment tab, you will see the notice that you are already enrolled. This can be ignored. Simply choose three questions and answer them again.
 - a. Click Update when complete.

Security Questions

You have already enrolled for Security Question and Answer.

Length Specification

- The minimum length of the answer(s) should be 2 characters and maximum allowed is 255 characters

Register Your Security Que & Ans

Que:

Que:

Que:

Hide Answer(s)

KHRIS User ID and Reset Password through KHRIS Portal Self Service

How to find KHRIS User ID and Reset Password through KHRIS Portal Self Service

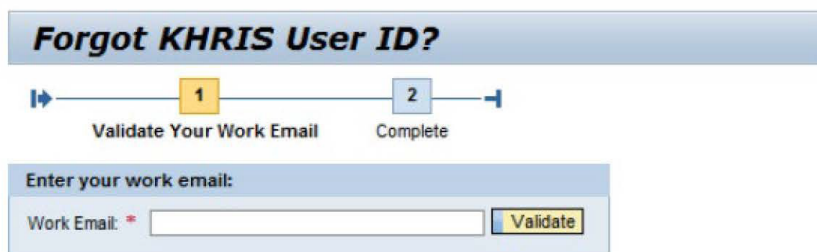
Locating User ID through Portal:

Steps:

1. Open Internet Explorer/Firefox/Chrome and navigate to <https://khris.ky.gov>. You must type in "https" instead of "http".
2. Click on the Forgot KHRIS User ID link.



3. Enter your work email address and click the Validate button.



This method will not work if you have not already updated your KHRIS profile with your work email address. In this case, you will need to contact the Commonwealth Service Desk via phone:

(502) 564-7576 or (800) 372-7434

Open Monday through Friday 6:30am to 6:00pm, and Saturday 7:30am to 1:00pm, all times EST.

4. Once the email address has been validated, an email will be sent to you with your KHRIS User ID and instructions on how to reset your password.

KHRIS User ID - aaa####
Please keep this information in a safe place. If you forget your password, please follow the steps below.
<u>To reset your KHRIS password via the portal:</u>
1. Click 'Forgot Password / New User?' - This will direct you through the reset password process.
2. Enter your KHRIS User ID and click 'Validate'.
3. Enter your validation information: Last name, Zip Code, Date of Birth and Social Security Number and click 'Authenticate'.
4. At this point you will be given a temporary password on your screen. Write this password down as you will need it on the next screen. Click the Exit button.
5. You are now back to the main KHRIS Login page. Click the password field and type your temporary password and click the Login button.
6. Re-enter your temporary password into the 'Old Password' field.
7. Ensure that the new password conforms to the requirements highlighted on the screen.
8. Click the 'Change' button and your password has been changed.
NOTICE: DO NOT reply to this e-mail, this mailbox is not monitored for replies.

You cannot retrieve their KHRIS User ID's if:

- You are in withdrawn/terminated status.
- If the email address entered does not match the work email address stored in KHRIS. Also if a work email address for you does not exist in KHRIS.
- If you are a dual employee, the system will not be able to ascertain which KHRIS User ID to provide. You must contact your Insurance Coordinator/HR Administrator to retrieve the correct ID.
- If the work email address entered into the retrieval tool is on file for more than one employee the system will not be able to ascertain which KHRIS User ID to provide. You must contact your Insurance Coordinator/HR Administrator to retrieve the correct ID.

Resetting KHRIS Password through Portal

Steps:

1. Open Internet Explorer/Firefox/Chrome and navigate to <https://khris.ky.gov>. You must type in "https" instead of "http".
2. Click on **Forgot Password/New User?**

Having trouble viewing, [click here](#)

KHRIS
ESS/MSS
Log-In

KHRIS User ID *

Password *

Log In

[Forgot KHRIS User ID?](#)

[Forgot Password / New User?](#)

[Browser Requirements](#)

KHRIS
Kentucky Human Resource Information System
Connecting the Commonwealth

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3. Enter your Employee ID and click the **Validate** button.

1 Validate Employee ID

2 Authenticate Employee Information

Enter your employee ID:

Employee ID: *

- Input the requested information: your last name, ZIP Code, Date-of-birth, and social security number and click the **Authenticate** button.



Forgot your KHRIS Password?

Please complete ALL the following questions and you will be able to reset your own password for KHRIS and access the portal immediately.

- Fill in your last name. Please use your last name as it appears on your social security card – no nicknames or abbreviations.
- Type in your ZIP Code.
- Fill in your birthday, using a format of MM/DD/YYYY -or- click on the calendar icon and select it from the calendar.
- Type in your social security number.
- Click on **Authenticate** button.

Confirm information to reset password:

Last Name: *

ZIP Code: *

Date of Birth: * 
MM/DD/YYYY

Social Security Number: *

Authenticate

- Upon successful authentication, you will be given a temporary password. Write down this password or copy it by highlighting the password with your mouse and pressing CTRL+C to copy.

Note: The password is case sensitive so care must be taken to accurately differentiate between upper and lower-case letters. Click on the Exit button.



New Temporary Password

Your temporary password to access KHRIS system is:

tKp2oG=Y

Reminder, your temporary password is case sensitive

Exit

- You will be back at the portal login screen and ready to enter your User ID / Password and click the **Log on** button.



- You will immediately be required to reset the temporary password from the previous screen to one that matches KHRIS security requirements (at least 8 characters and at least one of the following character types: number, upper-case and lower-case character, special character).

