

**INSTRUCTIONS TO COMPLETE
CLAY PROPERTY TAX RETURN**

1. Provide your full name, address, telephone number and Federal Identification number (FIN) or social security number as requested in the top block of the form. Complete a separate return for each county. You may duplicate the form as needed.
2. Under Active Property list, for each property owner under lease, its map ID, name and address, percentage of ownership, tons of saleable product upon which you paid royalty to the owner and the royalty rate of the lease. If some or all of the production was from reserves owned by you, an economic royalty rate will be imputed for each ton produced from your ownership.
3. Under Inactive Property provide, for each property under your control, the map ID, name and address of the owner and number of acres under permit to be mined and acres not yet permitted or idle. If there are several owners on a property, list each one in a separate line with their percentages of ownership. List the total acreage for the entire property on the first line of the group. When listing inactive properties take care not to DUPLICATE the permitted acreage by including areas already listed and accounted for under active properties.
4. Attach a map(s) based on separate United States Geologic Survey (USGS) topographic or planimetric quadrangles at a scale of 1:24,000 (1" = 2000') showing the following:
 - A. Outline of all properties under your control. Adjacent tracts of common ownership can be consolidated into larger parcels. Identify each parcel by number, letter or combination of both. This identifier must match the one listed in your return.
 - B. Use a different color or pattern to show leased properties from properties owned by you.
 - C. Outline of all permitted areas.
 - D. Area mined in the prior year and areas mined in past years.
 - E. A legend/title block clearly describing the meaning of the colors and patterns used in the map. Include the tax year and county. If necessary for clarity, you may supplement but not substitute your filing with maps at a scale other than 1:24,000.
5. Complete your filing by signing and dating your return in the verification block as required for a valid return.

Commonwealth of Kentucky
DEPARTMENT OF REVENUE

For Assessment as of January 1, 2026

Department of Revenue
Office of Property Valuation
Station 33
501 High Street
Frankfort, Kentucky 40601-2103

Filer Name				County
Address				SS#
City	State	Zip	Telephone	FIN
				()

[illegible]

INACTIVE PROPERTY:

Map ID	Owner's Name	Owner's Address	% Ownership	Permitted Acres	Idle Acreage

LEASE TERMINATED DURING THE PRIOR YEAR:

Map ID	Owner's Name	Owner's Address	Acres	Reason for Termination

PROPERTY SOLD OR PURCHASED DURING THE PRIOR YEAR:

Map ID	Grantor	Grantee	Total Value	Clay Value	Db/Pg

VERIFICATION

Under penalties of perjury, I do solemnly swear or affirm that I have examined this report, including accompanying schedules, statements and maps, and to the best of my knowledge, information and belief, it is a true, correct and complete return. I acknowledge under these same conditions that any and all documentation supporting and/or requesting an assessment is incorporated by reference into this return and made a part hereof.

 Authorized Signature

 Preparer's Signature

 Date



Andy Beshear
GOVERNOR

FINANCE AND ADMINISTRATION CABINET
DEPARTMENT OF REVENUE
OFFICE OF PROPERTY VALUATION
DIVISION OF MINERALS TAXATION AND GIS SERVICES
501 High Street Sta 33
Frankfort, Kentucky 40601
Phone: (502) 564-8334
Fax: (502) 564-5977

Holly M. Johnson
SECRETARY

Thomas B. Miller
COMMISSIONER

David Gordon
EXECUTIVE DIRECTOR

62A384-C(L) (1-26)

January 30, 2026

To whom It May Concern:

If you are an owner and/or lessee of land containing mineable clay minerals in the Commonwealth of Kentucky as of January 1, 2026, you are required to file Revenue form 62A384-C, Clay Property Tax Return. **The tax form must be received by the Department of Revenue (DOR) on or before April 15, 2026.**

Enclosed is Revenue form 62A384-C. Please prepare and file a separate return for each county where the property is located. The back page of this letter explains how to complete the form.

The tax forms can also be obtained in a pdf format at the website listed below. They are listed under the Unmined Minerals Forms section: <http://revenue.ky.gov/GetHelp/Pages/Forms.aspx>.

All information received by the Department of Revenue under this filing will be kept confidential and protected under KRS 131.190.

If you have any questions regarding this request, please contact the Office of Property Valuation at the following address.

Natural Resources Property Tax Branch
Office of Property Valuation
501 High Street, Station 33
Frankfort, Kentucky 40601-2103
(502) 564-8334
Fax: (502) 564-5977