

**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.

62A384-C (1-26)

Commonwealth of Kentucky  
DEPARTMENT OF REVENUE

## CLAY PROPERTY TAX RETURN

For Assessment as of January 1, 2026

File a separate return for each county

**File by April 15 with:**

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
(        )				

## ACTIVE PROPERTY:

**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.

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Authorized Signature

Preparer's Signature

Date



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

**Andy Beshear**  
GOVERNOR

**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

