

62A384-L (1-26)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

**LIMESTONE AND SAND & GRAVEL
PROPERTY TAX RETURN**

For Assessment as of January 1, 2026

File by April 15 with:
Department of Revenue
Office of Property Valuation
Station 33
501 High Street
Frankfort, Kentucky 40601-2103
(502) 564-8334

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

Complete a separate form for each operation under your control. The area to be considered and valued is that containing the mineral reserves which are expected to be mined within the next fifteen (15) years. This period is NOT the same thing as either the current lease or permit expiration date. Include all owned and/or leased properties within this area.

1. Minerals mined at this location _____

2. Type of mining (underground, quarry, dredge, etc) _____

3. Principal products from this operation _____

4. Production in the last three years:	Year	Tons
	2025	_____
	2024	_____
	2023	_____

5. Property owned

MAP ID	ACRES	PRIOR YEAR PRODUCTION (2025)
RESERVES (TONS)*		ESTIMATED TAXPAYER'S VALUE
BEGIN MINING (YEAR)		END MINING (YEAR)

*As defined above.

6. Property leased

Provide the information requested below for each mineral lease. If more than one owner, attach a separate list with the name, current address and percentage of ownership of each owner in the lease.

MAP ID	ACRES	PRIOR YEAR PRODUCTION (2025)
OWNER		PERCENT OWNERSHIP
ADDRESS		
LEASE DATE		EXPIRATION DATE
ROYALTY RATE (\$/TON)		ANNUAL MINIMUM
BEGIN MINING (YEAR)		END MINING (YEAR)
RESERVES (TONS)*		ESTIMATED TAXPAYER'S VALUE

MAP ID	ACRES	PRIOR YEAR PRODUCTION (2025)
OWNER	PERCENT OWNERSHIP	
ADDRESS		
LEASE DATE	EXPIRATION DATE	
ROYALTY RATE (\$/TON)	ANNUAL MINIMUM	
BEGIN MINING (YEAR)	END MINING (YEAR)	
RESERVE (TONS)*	ESTIMATED TAXPAYER'S VALUE	

MAP ID	ACRES	PRIOR YEAR PRODUCTION (2025)
OWNER	PERCENT OWNERSHIP	
ADDRESS		
LEASE DATE	EXPIRATION DATE	
ROYALTY RATE (\$/TON)	ANNUAL MINIMUM	
BEGIN MINING (YEAR)	END MINING (YEAR)	
RESERVE (TONS)*	ESTIMATED TAXPAYER'S VALUE	

* As defined above.

**IF THE ROYALTY RATE IS SUBMITTED AS A % OF THE SALES PRICE,
BOTH THE PERCENTAGE & SALES PRICE MUST BE LISTED!**

7. **Provide a USGS topographic or plannimetric map(s) at a scale of 1:24000 (1"= 2000')** outlining the following information:

- Boundary lines of properties owned and properties leased under your control. Identify each ownership.
- The area already mined.
- The boundary of the permitted area.

The map must have a legend/title block which in addition to the filer's name, quad and county name, and tax year, clearly explains the symbols and colors used in outlining the requested information. Base maps may be purchased from the Kentucky Geological Survey, Mining and Mineral Resources Building, 310 Columbia Ave, Lexington, KY, 40508. Phone: (859) 257-5500

8. Supply any additional information (specific or general) which would aid in the valuation or impact the value of these resources. Attach additional sheets if necessary.

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 adjustment 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
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Holly M. Johnson
SECRETARY

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EXECUTIVE DIRECTOR

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

January 30, 2026

To Whom It May Concern:

Enclosed is the 2026 Limestone and Sand & Gravel Property Tax Return Revenue form 62A384-L for your use in reporting the status of these mineral properties as of January 1, 2026.

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>.

Please note that the return is due by April 15, 2026 and that you must report on all mineral reserves with a life of fifteen (15) years or less under your control by ownership or lease. Under Item 6, we need your most current names and addresses of owners in leases associated with a mining operation.

The form may be duplicated to satisfy your reporting needs. Operations which extend across county lines must be reported separately for the reserves within each county. If the map information requested in Item 7 did not change since your prior filing, you do not need to supply any maps with this return.

However, a complete return must be filed each year.

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