

COMMONWEALTH OF KENTUCKY  
DEPARTMENT OF REVENUE  
OFFICE OF PROPERTY VALUATION

ATTN: JON CONRAD  
CARROLL CO BOARD OF EDUCATION  
813 HAWKINS STREET  
CARROLLTON KY 41008

(PLEASE INDICATE ANY CONTACT OR ADDRESS CHANGES ABOVE)

**KRS 132.487 REQUIRES ALL APPLICABLE TAXING DISTRICTS THAT PROPOSE TO LEVY A TAX ON MOTOR VEHICLES VALUED AS OF JANUARY 1, TO 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 THE ASSESSMENT DATE. ANY DISTRICT THAT FAILS TO TIMELY SUBMIT THE TAX RATE SHALL RECEIVE THE RATE IN EFFECT FOR THE PRIOR YEAR.**

A number of motor vehicle tax rates have been submitted to the Department of Revenue in the past which may not have been calculated correctly. Some jurisdictions used compensating rates or calculations based upon House Bill 19.

Please note that MOTOR VEHICLE TAX RATES ARE NOT dependent upon compensating rates or the 4% limitations set forth in House Bill 44 or House Bill 19. Instead, all local taxing districts that propose to tax motor vehicles can levy a rate on motor vehicles that does "not exceed the rate that could have been levied on motor vehicles by the district on January 1, 1983 assessments of motor vehicles." Thus, a local district may levy a rate up to the maximum available 1983 tax rate for motor vehicles.

**CONTACT INFORMATION ON ESTABLISHING RATES: SCHOOL DISTRICTS SHOULD CONTACT THE DEPARTMENT OF EDUCATION AT (502) 564-3846. ALL OTHER TAXING JURISDICTIONS SHOULD CONTACT THE DEPARTMENT OF LOCAL GOVERNMENT AT (502) 573-2382 OR TOLL FREE AT 800-346-5606.**

2022 MOTOR VEHICLE & WATERCRAFT PROPERTY TAX RATE CERTIFICATION

The tax rate for 2021 was 55.700 cents per \$100.00 of assessed value. I certify that the CARROLL CO BOARD OF EDUCATION will levy a property tax rate of \_\_\_\_\_ cents per \$100 of assessed value upon motor vehicles and watercraft for the calendar year of 2022.

\_\_\_\_\_  
Signature of Tax District Representative

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

COUNTY OF CARROLL  
STATE OF KENTUCKY

TELEPHONE \_\_\_\_\_

Subscribed and sworn this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_  
My Commission Expires

\_\_\_\_\_  
Notary Public

Please confirm the accuracy of the tax rate written on this form. This is not your tangible or real property tax rate. Please review the form before submitting.

You may certify your motor vehicle and watercraft property tax rate above and return this form to:

OFFICE OF PROPERTY VALUATION  
STATE VALUATION BRANCH  
PERSONAL PROPERTY SECTION  
501 HIGH STREET STA 32, 4TH FL  
FRANKFORT, KY 40601

VIA FAX: 502-564-8192  
EMAIL: MEGAN.GREENE@KY.GOV  
PHONE: 502-564-7378  
EMAIL: KATIE.YOUNG@KY.GOV  
PHONE: 502-782-5862