

FINANCE AND ADMINISTRATION CABINET
DEPARTMENT OF REVENUE
OFFICE OF PROPERTY VALUATION

WARREN CO BOARD OF EDUCATION
303 LOVERS LANE PO BOX 51810
BOWLING GREEN, KY 42102-6810

(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 of calculations based upon House Bill 19.

Please note the MOTOR VEHICLE TAX RATES ARE NOT dependent upon compensating rates or the 4% limitations set forth in House Bill 44 or House Bill 9. 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.

2027 MOTOR VEHICLE & WATERCRAFT PROPERTY TAX RATE CERTIFICATION

The tax rate for 2026 was 54.500 cents per \$100.00 of assessed value. I certify that the WARREN CO BOARD OF EDUCATION will levy a property tax rate of 54.500 cents per \$100 of assessed value upon motor vehicles and watercraft for the calendar year of 2027.

[Signature]
Signature of Tax District Representative

CFO/COO
Title

8/25/26
Date

COUNTY OF WARREN
STATE OF KENTUCKY

TELEPHONE _____

Subscribed and sworn this 25th day of August, 2026

4-1-27
My Commission Expires

Kate Dalrymple
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
DIVISION OF STATE VALUATION
PERSONAL PROPERTY BRANCH
501 HIGH STREET
FRANKFORT, KY 40601

VIA FAX: 502-564-8192
EMAIL: ASHLEY.SHEEKS@KY.GOV
PHONE: 502-564-7097
EMAIL: JUSTIN.TAYLOR@KY.GOV
PHONE: 502-564-7098