

62A3000 (04-26)

Commonwealth of Kentucky
DEPARTMENT OF REVENUE
Office of Property Valuation
501 High Street, Station 32
Frankfort, Kentucky 40601-2103

TEAM
KENTUCKY

PROPERTY TAX RATE REQUEST FORM FOR TAX YEAR 2026

ORIGINAL TO: KY Department of Revenue

Office of Property Valuation

FAX: (502) 564-8192

EMAIL: 62A3000taxrates@ky.gov

* Please fill-in the current year on the blank line above.

The original form should be completed and submitted within 45 days of the Department's certification KRS 132.0225

COPY TO: County Clerk

This form is necessary to ensure that your jurisdiction will receive the appropriate amount of property tax revenue from state collections and to ensure your current mailing address is on file to send the CHECKS for collected revenue.

* **DO NOT LEAVE A BOX BLANK!** If you elected not to adopt a rate for a tax type, please enter "0" or check the "NO" box.

Tax Rates Per \$100

Ex: 10¢ = 0.1000

Deadline to submit November 15th

TAXTYPE

REAL PROPERTY	1 * <u>52.5</u>	GENERAL REAL ESTATE RATE
TANGIBLE PERSONAL PROPERTY	2 * <u>52.5</u>	GENERAL TANGIBLE PERSONAL PROPERTY RATE
INVENTORY This is your tangible rate above for all taxing jurisdictions unless you are a city, urban-county government, or fiscal court that has levied a rate less than the prevailing tangible rate.	3 * <u>52.5</u>	KRS 132.028 and 68.246 Rate on business inventories levied by a city, urban-county government and fiscal court. Subject to the provisions of KRS 132.027 and KRS 68.245 a city, urban-county government or county fiscal court may levy a rate on business inventories equal to or less than the prevailing rate of taxation on other tangible personal property in the respective city, urban-county government or county.

OPTIONAL TAXES

If your jurisdiction has voted to tax the following optional items, please check "YES." Otherwise, check "NO."

If "YES" is selected, the items are taxed at the prevailing tangible rate (box #2 above).

132.200 Property subject to state tax only.

All property subject to taxation for state purposes shall also be subject to taxation in the county, city, school, or other taxing district in which it has a taxable situs, except the class of property described in KRS 132.030 and the following classes of property, which shall be subject to taxation for state purposes only:

AIRCRAFT Taxed at tangible rate, or exempt: not motor vehicle rate.	4 * YES ☒ NO ☐	(18) Aircraft not used in the business of transporting persons or property for compensation or hire <u>if an exemption is approved by the county, city, school, or other taxing district in which the aircraft has its taxable situs;</u>
DOCUMENTED WATERCRAFT NON KY REGISTERED WATERCRAFT Taxed at tangible rate, or exempt: not motor vehicle rate.	5 * YES ☐ NO ☒	(19) Federally documented vessels not used in the business of transporting persons or property for compensation or hire or for other commercial purposes, <u>if an exemption is approved by the county, city, school, or other taxing district in which the federally documented vessel has its taxable situs;</u>
IN-TRANSIT INVENTORY Taxed at prevailing tangible rate or exempt. Note: Cities, counties, and schools cannot receive revenue from In-Transit Inventory (KRS 132.099(2))	6 * YES ☐ NO ☒	132.099 Local taxation of personal property held for shipment out-of-state (3) Any fire district or other special taxing district may exempt from the ad valorem tax personal property placed in a warehouse or distribution center for the purpose of subsequent shipment to an out-of-state destination.

PLEASE PRINT YOUR CURRENT MAILING ADDRESS AND CONTACT INFORMATION. REMEMBER, THIS ADDRESS WILL BE USED TO SEND COMMUNICATIONS AND CHECKS FOR COLLECTED REVENUE.

County: <u>Warren</u>	Taxing Jurisdiction Name:	
Contact Person: <u>Christopher C. McIntyre</u>	Title: <u>CFO/coo</u>	
Mailing Address: <u>303 Lovers Ln.</u>		
City: <u>Bowling Green</u>	State: <u>KY</u>	Zip Code: <u>42103</u>
Telephone: <u>270.781.5150</u>	Fax: <u>270.781.2392</u>	Email: <u>chris.mcintyre@warren.kyschools.us</u>

As the representative for the local jurisdiction named above, I certify that these requested property tax rates have been set for the above year.

Signature: <u>CMC</u>	Date: <u>8/25/26</u>
Print Name: <u>Christopher C. McIntyre</u>	Title: <u>CFO/coo</u>

Questions concerning this form and the property tax rate levies can be directed to Ashley Sheeks at (502) 564-7097 or Justin Taylor at (502) 564-7098



Andy Beshear
Governor

FINANCE AND ADMINISTRATION CABINET
DEPARTMENT OF REVENUE
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Holly M. Johnson
Secretary

Thomas B. Miller
Commissioner

David L. Gordon
Executive Director

July 15, 2026

CHRIS MCINTYRE
CFO/TREASURER
303 LOVERS LANE PO BOX 51810
BOWLING GREEN, KY 42102-6810

Warren COUNTY - WARREN CO BOARD OF EDUCATION

+++++ FIRST REQUEST +++++

RE: Request for 2026 Kentucky Property Tax Rates - Regular & Local Option

This correspondence is an official request for your 2026 tax rate information. The Department of Revenue, Office of Property Valuation must annually collect the current real and personal property tax rates imposed by all taxing jurisdictions legally established within the Commonwealth of Kentucky. Due to the fact that these rates are used by the Department of Revenue to calculate your taxes, it is imperative that your compliance with this request be accurate and timely.

Please be advised that the Department of Revenue operates numerous computer systems that contain tax rate information. These systems are maintained for the purpose of assessing, certifying and/or collecting and distributing current and omitted personal and real property taxes and public service company (franchise) property taxes for which the local governments are the primary recipients. Furthermore, the Department organizes the tax rate information to produce an annual publication for public use called the 'Kentucky Property Tax Rates'.

To comply with our request, please complete and return the following documents to the Department of Revenue within 45 days of the Departments Certification in accordance with KRS 132.0225:

the enclosed schedule, completed in its entirety;
an official copy of the final tax ordinance or minutes that established your 2026 tax rate(s);

FOR CITIES ONLY:

a copy of a 2026 real property tax bill and a personal property tax bill that illustrated your tax rate(s).

FOR SCHOOLS ONLY:

a copy of your tax Rate Levied Form (F-1) file with the Department of Education.

Failure to provide your tax rate information could jeopardize the collection and distribution of state and local tax dollars to your jurisdiction. If your tax rates have not been set, please remit the information as soon as it is available. If you need to refer to your 2025 tax rates, please visit the DOR web site <http://revenue.ky.gov/> to view the 2025 tax rate book. If you have any questions or need assistance regarding this matter, please contact Ashley Sheeks at (502) 564-7097 or via email at Ashley.Sheeks@ky.gov. Thank you for your time and immediate attention to the matter.