COMMONWEALTH OF KENTUCKY
DEPARTMENT OF REVENUE
OFFICE OF PROPERTY VALUATION
DIVISION OF STATE VALUATION
FOURTH FLOOR, STATION 32
501 HIGH STREET
FRANKFORT, KENTUCKY 40601-2103

62A500 (P) (1-18)

2018
PERSONAL PROPERTY TAX FORMS
AND
INSTRUCTIONS

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This packet contains forms and instructions for filing your 2018 tangible personal property tax return.

MAY 2018

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6	7	8	9	10	11	12
13	14	**15**	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

Please:

- File with the Property Valuation Administrator of the county of taxable situs (see pages 11 and 12) or Department of Revenue by May 15, 2018. All returns postmarked ***after*** May 15, 2018, will be assessed for the tax plus applicable penalties and interest by the Department of Revenue.

- **THERE IS NO FILING EXTENSION PROVISION FOR TANGIBLE PERSONAL PROPERTY TAX RETURNS.**

- Tangible personal property tax returns filed after May 15, 2018, will not be allowed a discount.

- **Enter your Federal Employer Identification Number or Social Security** on all returns, schedules, attachments and correspondence. It is recommended to use Federal Employer Identification Number (FEIN) if business has FEIN.

- **Staple all pages of each return together.**

- **Sign all returns and list appropriate telephone numbers and an email address (if applicable).**

- **DO NOT FILE** personal property tax returns with the income tax return.

- **DO NOT SEND PAYMENT WITH THE RETURN.** Timely filed tangible returns will be billed no earlier than September 15 and are payable to the county sheriff. Returns filed after the due date are billed by the Division of State Valuation.

Should you have any questions regarding the tangible personal property tax returns, please do not hesitate to contact the Division of State Valuation at (502) 564-2557. Go to **www.revenue.ky.gov** to download forms.

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What's New for 2018

Effective January 1, 2018, and beginning with the January 1, 2018, assessment year the Department made the following changes to the return.

- Simplified the economic class lives from partial years to full years; i.e., Class I was formerly up to 6.5 years and is now 5 years.

- Incorporated a straight-line depreciation with a floor of 10% (previously, 20%).

Depreciation in the accounting process is the recovery of cost of capital, but for appraisal purposes, it refers to the actual loss in market value of the property over time. The economic useful life should be utilized and not an accelerated life utilized for income tax purposes. The percent good for each class is based upon the following depreciation methods:

Classification	**Economic Life**	**Depreciation Type**
Class I	5 years	Straight Line
Class II	6 - 8 years	Straight Line
Class III	9 - 11 years	Straight Line
Class IV	12 - 14 years	Average rate of DDB depreciation for construction and mining equipment.
Class V	15 - 17 years	Straight Line
Class VI	18 and Over	Straight Line

INSTRUCTIONS

TANGIBLE PROPERTY TAX RETURNS
(REVENUE FORMS 62A500, 62A500-A, 62A500-C, 62A500-L , 62A500-S1, 62A500-W and 62A500–MI)

Definitions and General Instructions

The tangible personal property tax return includes instructions to assist taxpayers in preparing Revenue Forms 62A500, 62A500-A, 62A500-C, 62A500-L, 62A500-S1, 62A500-W and 62A500-MI. These instructions do not supersede the Kentucky Constitution or applicable Kentucky Revised Statutes.

Taxpayer—All individuals and business entities who own, lease or have a beneficial interest in taxable tangible property located within Kentucky on January 1 **must** file a tangible property tax return. All tangible property is taxable, except the following:

- personal household goods used in the home;
- crops grown in the year which the assessment is made and in the hands of the producer;
- tangible personal property owned by institutions exempted under Section 170 of the Kentucky Constitution.

The tangible return and instructions do not apply to real property, registered motor vehicles, apportioned vehicles or the following classes of property which should be reported to the Public Service Branch:

Commercial aircraft.
Commercial watercraft.
Distilled spirits held in bonded warehouses.
Public Service Companies taxed under the provisions of KRS 136.120.
Communications Service Providers.
Multi-Channel Video Programming Service Providers.

Report Commercial Aircraft on Form 61A206.

Report Commercial Watercraft on Form 61A207.

Report Distilled Spirits in bonded warehouses on the Annual Report of Distilled Spirits in Bonded Warehouses, Form 61A508.

Report Public Service Companies on the Public Service Tax Return, Form 61A200.

Report Communications Service Providers and Multi-Channel Video Programming Service Providers on Form 61A500.

Communications Service Providers and Multi-Channel Video Programming Service Providers are required to report property taxed under KRS 132 on Form 61A500. This includes:

- All telephone companies (including paging services)
- All cable television companies
- All Direct Broadcast Satellite (DBS) companies
- Wireless cable Direct Broadcast Companies
- Voice Over Internet Protocol (VOIP)
- Internet Protocol Television Service (IPTV)

Assessment Date—The assessment date for all tangible personal property is January 1.

Situs of Tangible Property—The taxable situs of tangible personal property in Kentucky is in the county where the property is physically located on January 1.

Filing Requirements—To properly report, note the following:

- Kentucky does not allow consolidated and joint returns.
- File a tangible property tax return for **each property location** within Kentucky.
- The return **must include** the property location by street address and county. A post office box is not acceptable as the property address.
- File the return between January 1 and May 15. If May 15 falls on a weekend, the return is due the first business day following May 15. Use the appropriate year form for the assessment date.
- **Do not enclose the tangible return with the income tax return.**
- File the return with the Property Valuation Administrator (PVA) in the county of taxable situs or with the Division of State Valuation. See pages 11 and 12 for a complete listing of mailing addresses.
- **THERE IS NO FILING EXTENSION FOR THIS RETURN.**

Payment of Taxes— Do Not Send Payments With Your Return. The sheriff in each county mails the tax bills no earlier than September 15. Returns filed after the due date are billed by the Division of State Valuation.

Classification of Property—Real property includes all lands within this state and improvements thereon. Tangible personal property is every physical item subject to ownership, except real and intangible property.

Lessors and Lessees of Tangible Personal Property—Leased property must be listed by the owner on Revenue Form 62A500, regardless of the lease agreement's terms regarding tax liability. Classify leased assets based upon their economic life. Leases which transfer all of the benefits and risks inherent in the ownership of the property such as a capital lease should be reported by the lessee. A rental agreement which may be for any term and may be cancelable or non-cancelable for a fixed period of time and there is no transfer of ownership such as an operating lease should be reported by the lessor. The tax return must contain the name of the lessee and location of the property. **<u>A separate return is required for each property location within Kentucky.</u>** The lessee must file Revenue Form 62A500-L.

Property leased to Communications Service Providers and Multi-Channel Video Programming Service Providers under an operating lease must be reported on Form 62A500 by the lessor.

Tangible property leased to local governmental jurisdictions is exempt from state and local tax under the Governmental Leasing Act. Tangible property leased to any other tax–exempt entity must be reported by the lessor. Tangible property leased from tax–exempt entities by nonexempt lessees must be reported by the lessee.

Depreciable Assets—List assets on the appropriate schedule(s) at original cost. Apply appropriate factor(s) to obtain reported value. Do not use book depreciation for computing the fair cash value of depreciable assets. For tangible property tax purposes, assets are never fully depreciated and must be reported. Noncommercial aircraft and federally documented watercraft (boats) should be categorized and listed on the appropriate forms. Assets expensed with a useful life of greater than a year should also be reported on 62A500.

Manufacturing Machinery—List machinery actually engaged in the manufacturing process, whether owned or leased, on Revenue Form 62A500, Schedule B. Manufacturing begins at the point the raw material enters a process and is acted upon to change its size, shape or composition and ends when the product is in saleable condition. **All activities preceding the introduction of the raw material into the manufacturing process and following the point at which the finished product is packaged or ready for sale are not manufacturing activities. Examples include engineering, maintenance, inspection, and quality control conducted independent from the manufacturing process.**

Inventories—List inventories at fair cash value using full absorption first-in-first-out (FIFO) costing. Such costs include freight, labor, taxes and duties. LIFO deductions are not allowable. See line 31 instructions for details. The owner of consigned manufacturing or merchandising inventory must list the property. Kentucky merchants must list merchandise consigned by a nonresident on the Consignee Tangible Personal Property Tax Return, Revenue Form 62A500-C. For consignee reporting requirements, see the instructions for Revenue Form 62A500-C.

Automobile dealers must report **all** vehicles whether new, used, dealer assigned, titled, untitled, registered, or unregistered held for sale as motor vehicle inventory. All new vehicles are valued at the dealer's cost and used vehicles are valued at the NADA clean trade-in value. Include a list of motor vehicles with the 62A500-S1 return. The list must include make, model, year, Kentucky license plate number, if applicable, and vehicle identification number (VIN).

Farming Equipment and Livestock—Farm implements, farm machinery and livestock owned by, or leased to, a person actually engaged in farming should be reported on Form 62A500. See line 50 instructions for details.

Foreign Trade Zones—Tangible property located within an **activated** foreign trade zone, as designated under Title 19 U.S.C. Sec. 81, is subject to a state rate only. The business must file a tangible return to claim Foreign Trade Zone status. Attach a copy of the foreign trade zone activation certificate or letter.

Pollution Control Facility—Tangible property of a qualifying pollution control facility is subject to a state rate only. A taxpayer must have an approved pollution control exemption certificate issued by the Kentucky Department of Revenue, Division of Sales and Use Tax, using Form 51A149. This must be approved by the January 1st assessment date. List qualifying property on Form 62A500, Schedule B.

Industrial Revenue Bonds—Tangible personal property owned and financed by a tax-exempt governmental unit or tax-exempt statutory authority, as defined under KRS 103.200, is subject to a state rate only. This includes all privately owned leasehold interests in industrial buildings owned and financed by a tax-exempt governmental unit or tax-exempt statutory authority. Report personal property value on Form 62A500, line 39. See line-by-line instructions for details.

Rebuilds or Capitalized Repairs—Cost figures for rebuilt equipment must be segregated according to "original" and "rebuild" costs and listed under two economic life classes on the tangible personal property tax return. The original cost of all assets is included in the year of acquisition in the appropriate class life. Any rebuild(s) capitalized for book or tax purposes are to be entered in the appropriate class life for the expected life of the rebuild. If a second rebuild occurs, the second rebuild is again included in age 1 of the appropriate class for the expected life of that rebuild. The first rebuild is then deleted from the original cost column and dropped from the valuation process.

Exceptions to the Fair Cash Value Computation

Taxable property inoperable and held for disposal as of the assessment date may be valued separately. List this property on Schedule C and include an affidavit explaining the circumstances and the basis for valuation. Such property is valued as follows:

- if component parts have been removed and the remainder is useless to the business, report the actual scrap or salvage value; or
- if a visual inspection confirms that useful life has not ended, the true value is the greater of its depreciated book value or the actual salvage value; or
- property sold on or before the due date of the return through a proven arm's length transaction, is reported at the selling price.

Temporary idleness is not sufficient cause for separate valuation. This includes idleness attributed to seasonal operation or from repair or overhaul of equipment. Idled equipment no longer actually engaged in manufacturing is deemed to be Schedule A property and subject to full local rates.

Listing and Valuing Tangible Personal Property

List depreciable property on Form 62A500, Schedule A or B, based on its economic life. To assist taxpayers in determining proper economic life classification a partial listing of North American Industrial Classification System (NAICS) codes is included. Property descriptions frequently used in these specific industries are listed under each code. Most businesses have property falling into more than one economic life classification.

An asset listing of each item of property must be available to the Department of Revenue upon request. The asset listing should include original cost, acquisition date, make, model, serial number and/or other identification numbers.

Fair Cash Value Computation

The fair cash value computation begins with cost. Cost must include inbound freight, mill-wrighting, overhead, investment tax credits, assembly and installation labor, material and expenses, and sales and use taxes. Premium pay and payroll taxes are included in labor costs. Costs are not reduced by trade-in allowances. Capitalize costs of major overhauls in the year in which they occur.

Cost should be net of additions, disposals and transfers occurring during the year. Multiply aggregate cost by the applicable conversion factor to determine reported value. The column totals represent the total original cost and total reported value of each class of property. Original cost totals must generally reconcile with the book cost. **NOTE: Property written off the records, but still physically on hand, must be included in the computation.**

GENERAL INFORMATION
Revenue Form 62A500

Alternative Reporting Requirement

Tangible property should be reported using the composite factors, methods, and guidelines provided with Form 62A500.

If a taxpayer believes the composite factors in the return have overvalued or undervalued the property, the taxpayer may petition the Department of Revenue to accept an alternative reporting method. The taxpayer must file the return and affidavit of alternative valuation with the **Division of State Valuation, not the local PVA,** and check the alternative method valuation check box on page 1 of 62A500. The affidavit must include a proposed alternative valuation method, justification of the method chosen, detailed documentation, including, but not limited to: independent appraisals, actual production, and sales and usage reports, that support the proposed method. **Accepting the alternative valuation method as filed in order to expedite the processing of the return, does not affect the department's right to eventually audit the return and the method used.**

For valuation information or assistance in filing this return, contact the PVA in your county (see the addresses and telephone numbers in these instructions) or the Division of State Valuation at (502) 564-2557. Go to **www.revenue.ky.gov** to download forms.

General Information—The following information is required to accurately process the return.

- Federal Employer Identification Number or Social Security Number; only use Social Security Number in absence of Federal Employer Identification Number.
- NAICS code that most closely identifies your business activity;
- type of business activity;
- tangible personal property listings in other Kentucky counties (check appropriate box);
- name and address of business;
- **property location (street address);**
- county where the property is physically located;
- organization type (check appropriate box); and
- taxpayer signature, email, and telephone number and the preparer's (other than taxpayer) name and contact information at the bottom of Form 62A500, Schedule C.

Failure to properly complete the general information section may result in omitted property notices, subject to penalties and interest.

Instructions for Lines 11–16 and 21–26 (Depreciable Assets)

Schedule A property includes, but is not limited to:

- business furniture and fixtures;
- professional trade tools and equipment;
- signs and billboards;
- drilling, mining and construction equipment;
- computers and related pheripheral equipment; and
- telephone, cable and cellular towers.

Schedule B property includes:

- qualifying commercial radio and television equipment;
- qualified pollution control facilities; and
- manufacturing machinery and computer equipment controlling the machinery; and
- radio and television towers.

Schedules A and B list six economic life classes. **Property is classified by the expected economic life, not the depreciable life used for accelerated income tax purposes.**

The age of property, whether purchased new or used, is determined as follows: property purchased in the year prior to the assessment date is age 1; purchases made 2 years prior are age 2; etc. Assets listed into Classes I, II and III, whose ages exceed the maximum age for each class (13 years), should be aggregated on "Age 13+" of the original cost column. Assets listed into Classes IV and V whose ages exceed the maximum age for each class (27 years) should be aggregated on "Age 27+" of the original cost column. As long as an asset is in use, it is valued using the appropriate factor as determined by its class and age. For Class VI assets whose age is greater than 27 years contact the State Valuation Branch for the appropriate factor.

Multiply the original cost by the conversion factor to arrive at the reported value. Add original costs for each class to determine the total original cost by class. Add reported values for each class to determine the total reported value by class. The column totals for original cost and reported value for each class of property are listed in the space provided for Schedule A and B property on Form 62A500, page 1. The grand total of original cost and reported value for all classes of property are summarized on lines 17 and 27.

All fully depreciated assets must continue to be reported, as long as they are on hand, in the manner described above.

Line-by-Line Instructions

The following describes the various property categories. Report these values on Form 62A500, page 1.

31 *Merchants Inventory*—Merchants inventory represents goods held for sale or machinery and equipment that originated under a floor plan financing agreement. It may include retail goods, wholesale goods, consigned goods and goods held by a distributor. *Attach a separate schedule for machinery and equipment reported as inventory.*

Used Boats Held for Sale by a Licensed Boat Dealer—(A separate schedule, Form 62A500-MI, is included with this instruction package.)

32 *Manufacturers Finished Goods*—Manufacturers finished goods represent products that have been manufactured and are ready for sale or shipment.

33 *Manufacturers Raw Materials*—This group includes raw materials actually on hand at the plant for the purpose of introduction to the manufacturing process. It does not include unmanufactured agricultural products. ***List raw materials not on hand at the plant on line 35.***

Manufacturers Goods in Process—Manufacturers goods in process include inventory that has been acted upon in some manner, but has not completed the manufacturing process.

34 *Motor Vehicles Held for Sale (Dealers Only)*—Motor vehicles held for sale shall be subject to property tax as goods held for sale in the regular course of business and are subject to a state rate only, valued at dealer's cost, if new and NADA clean trade-in value, if used. *(A separate schedule, Form 62A500-S1, is included with this instruction package.)*

*Rental Vehicles of a Motor Vehicle Dealer are **not** considered as Inventory*—These motor vehicles should be registered with the county clerk and property tax paid at that time.

*Service department motor vehicles of a motor vehicle dealer along with personal use vehicles are **not** considered as Inventory*—These motor vehicles should be registered with the county clerk and property tax paid at that time.

Salvage Titled Vehicles (Insurance Companies Only)—Salvage titled motor vehicles held by an insurance company are subject to tax as goods held for sale in the regular course of business and are reported on line 34.

New Farm Machinery Held Under a Floor Plan—New farm machinery and other equipment, determined to be farm implements, tractors, farm machinery, utility and industrial equipment, and lawn and garden equipment held in the retailer's inventory for sale under a floor plan financing arrangement by a retailer, are subject to a state rate only. This does not include: "consumer products, construction and excavating equipment," or "superseded parts."

New Boats and Marine Inventory (Dealers Only)—New boats and new marine inventory held for retail sale under a floor plan financing arrangement by a dealer registered under KRS 235.220 are subject to a state rate only.

Nonferrous Metal located in a commodity warehouse and held on warrant is subject to a state rate only.

Biotechnology Products held in a warehouse for distribution by the manufacturer or affiliate are subject to a state rate only.

Recreational Vehicles, as defined by KRS 132.010, held for sale in a retailer's inventory are subject to a state rate only.

35 *Goods Stored in Warehouse/Distribution Center*—Report personal property placed in a warehouse or distribution center for shipment to a Kentucky destination or held longer than six months on line 35.

36 *Goods Stored in Warehouse/Distribution Center—in Transit*—Personal property placed in a warehouse or distribution center for purposes of further shipment to an out-of-state destination shall be reported on line 36. The owner of the property must demonstrate that the personal property will be shipped out of state within the next six months. Property shipped to in-state destinations or held longer than six months is reported on line 35.

This property classification is exempted from state, county, school and city tax and may be subject to special district taxation.

37 *Unmanufactured Tobacco Products not at Manufacturers Plant nor in the Hands of the Grower or His Agent*—Tobacco grown in the year of assessment is exempt from taxation in that year. Such products still on hand as of January 1 of the following year would be taxable. This property is subject to a state property tax rate and a county/city tax rate.

38 *Other Unmanufactured Agricultural Products not at Manufacturers Plant nor in the Hands of the Grower or His Agent*—Any unmanufactured agricultural products, other than tobacco not in the hands of the manufacturer, grower or the grower's agent, are subject to a state tax rate and a county/city tax rate.

39 *Unmanufactured Agricultural Products at Manufacturers Plant or in the Hands of the Grower or His Agent*—Any unmanufactured agricultural products actually in the hands of the manufacturer, grower or the grower's agent are subject to a state tax rate only.

Industrial Revenue Bond Property—Tangible personal property purchased with an industrial revenue bond (IRB) is subject to taxation at a state rate only. **This rate shall not apply to the portion of value of the leasehold interest created through any private financing**. Upon expiration of the bond, property is fully reportable on Schedules A and B at the appropriate age. The information necessary for calculation of taxable value of IRB property includes the following:

- the amount of the bond,
- the real property assessment,
- the personal property assessment,
- the life of the bond, and
- recipient of the property upon full amortization of the bond.

The valuation of industrial revenue bond personal property contemplates ownership upon full amortization of the bond issue. If the property converts to the private entity upon full amortization, the property is assessed higher as the bond ages and as the private enterprise assumes a greater leasehold interest.

The following example provides the basics of IRB property valuation:

Total industrial revenue bond value	—	$11,000,000
Real property valuation	—	$1,000,000
Life of the bond issue	—	20 Years

The private entity receives the IRB property upon amortization of the issuance.

Total industrial revenue bond	$11,000,000
Less: Real property valuation	($ 1,000,000)
Tangible personal property cost	$10,000,000

All machinery purchased under the IRB must first be segregated and calculated as described for lines 11–16 and 21–26.

Step 1: $10,000,000 X Economic Life Factor = Reported Value

Step 2: Reported Value X Actual Property Age/20 (e.g., life of the IRB)

Step 3: Carry Step 2 result to Form 62A500, line 39.

Conversely, if the tax-exempt statutory authority ultimately receives the property, the assessed valuation for taxation purposes begins at 100 percent and is fully amortized over the life of the bond.

Contact the Division of State Valuation at (502) 564-2557 with questions or for additional information and instruction.

Qualifying Voluntary Environmental Remediation Property—Provided the property owner has corrected the effect of all known releases of hazardous substances, pollutants, contaminants, petroleum, or petroleum products located on the property consistent with a corrective action plan approved by the Energy and Environment Cabinet pursuant to KRS 224.01-400, 224.01-405, or 224.60-135, and provided the cleanup was not financed through a public grant or the petroleum storage tank environmental assurance fund, the property may be reported on Line 39. This rate shall apply for a period of three (3) years following the Energy and Environment Cabinet's issuance of a No Further Action Letter or its equivalent, after which the regular tax rate shall apply.

50 *Livestock and Farm Equipment*—List the fair cash value of all owned or leased farm equipment and livestock. The Miscellaneous Worksheet can be used for depreciation purposes.

60 *Other Tangible Personal Property*—List the totals from Schedule C on Form 62A500, line 60.

Schedule C property includes:

- inventory held by service industries;
- aircraft for hire (not reported on Form 61A200);
- non-Kentucky registered watercraft (not reported on Form 61A207);
- U.S. Coast Guard documented watercraft used for commercial purposes (not reported on Form 61A207);
- **materials, supplies and spare parts;**
- investment properties such as coin, stamp, art or other collections;
- research libraries; and
- precious metals.

List aircraft for hire on the appropriate line on Schedule C at fair market value.

Materials, supplies and spare parts, normally expensed, must be segregated and valued separately. Any supplies included in inventory should be removed from the inventory value and reported on Schedule C. In all cases, list such property at original cost.

Supply items are valued at original cost in the amount on hand at year-end. Returnable containers, such as barrels, bottles, carboys, coops, cylinders, drums, reels, etc., are valued separately at original cost. In absence of year end totals, use the yearly expense accounts total divided by 12.

List the fair market value of all coin collections, stamp collections, art works, other collectibles and research libraries. List the number of ounces of all gold, silver, platinum and other precious metals. If the market value of a precious metal is known, list the value per ounce as of the preceding December 31 in the Value Per Ounce column. Multiply the number of ounces by the value per ounce to determine the total fair market value.

70 *Activated Foreign Trade Zone*—Tangible personal property located within an activated foreign trade zone as designated under Title 19 U.S.C. Section 81 is subject to taxation at a state rate only. Complete Form 62A500 using the composite conversion factors for depreciable assets. Attach a copy of foreign trade zone activation certificate or letter.

81 *Construction Work in Progress (Manufacturing Machinery)*—Machinery and equipment that eventually becomes part of the manufacturing process is classified as manufacturing machinery during the construction period. Report such property at original cost.

82 *Construction Work in Progress (Other Tangible Property)*—During the construction period, list all tangible property that does not become part of the manufacturing process on line 82. **NOTE:** Tangible property includes contractor's building components.

90 *Recycling Machinery and Equipment*—List machinery or equipment, not used in a manufacturing process, owned by a business, industry or organization in order to collect, source separate, compress, bale, shred or otherwise handle waste materials if the machinery or equipment is primarily used for recycling purposes (KRS 132.200(15)). *Examples:* balers, briquetters, compactors, containers, conveyors, conveyor systems, cranes with grapple hooks, crushers, densifyers, exhaust fans, fluffers, granulators, lift-gates, magnetic separators, material recovery facility equipment, pallet jacks, perforators, pumps with oil, scales, screeners, shears, shredders, two-wheel carts and vacuum systems. Use the trending factors in the Miscellaneous Worksheet to age the equipment.

Revenue Form 62A500-A

Noncommercial Aircraft — List the serial number, federal registration number, make, year, model, size, power and value of all aircraft owned on January 1. Attach a separate sheet if necessary. Include additional information regarding avionics equipment, engine hours, condition and other documentation that may influence the aircraft value in the space provided. Do not list aircraft assessed as public service company property. **List aircraft used in the business of transporting persons or property for compensation or hire and not assessed as a public utility on Revenue Form 62A500, Schedule C. Taxation is based on the situs of the aircraft, on January 1st or the majority of the year, regardless of the owner's residency.**

Revenue Form 62A500-C

If on January 1 you have in your possession any consigned inventory that is held and not owned by you, you are required to complete this form and report the kind, nature, owner and value of all such inventory. If you are assuming the responsibility for the property taxes on the consigned inventory, you must report the value of such inventory on the tangible personal property tax return appropriate for your business activity. Consigned inventory must be valued using full absorption first-in-first-out (FIFO) costing. LIFO deductions are not allowable. A separate return is required for each location at which consigned goods are located. File the return as an attachment to Revenue Form 62A500.

Revenue Form 62A500-L

All persons and business entities who lease tangible personal property from others (e.g., lessees) are required to file the Lessee Tangible Personal Property Tax Return, Revenue Form 62A500-L. A separate return for each property location is required. File the return as an attachment to Revenue Form 62A500.

Provide all information requested. List the name and address of the lessor and the related equipment information, including the type of equipment, year of manufacture, model, selling price new, gross annual rent, date of the lease, length of the lease and purchase price at the end of the lease. Attach a separate schedule if necessary.

Revenue Form 62A500-W

Documented Watercraft — Boats registered with the United States Coast Guard, sitused in Kentucky, are subject to personal property taxes. These must be listed on the Tangible Personal Property Tax Return (Documented Watercraft), Revenue Form 62A500-W, and filed with the State Valuation Branch or PVA in the county where the boat is sitused. **Taxation is based on the situs of the boat, on January 1st or the majority of the year, regardless of the owner's residency.**

Do not list any commercial watercraft on this return. Commercial watercraft includes federally documented watercraft used in transporting people and/or property for compensation or hire. The documented watercraft classification does not include short-term leases or rentals of recreational watercraft. Documented watercraft used for hire or rented should be reported on Schedule C or with the Public Service Section.

Amended Return Requirement

Taxpayers who discover an error was made on their personal property tax returns can file an amended return along with explanation of why the return is being amended and documentation to support the amended return. Form 62A500 needs to be completed with "AMENDED" written at the top of the form.

Amended returns resulting in a possible refund should be filed within 2 years from the date of payment in accordance with KRS 134.590 and should be accompanied by a refund request and/or application.

Refund requests should be accompanied by clear and concise documentation to support any changes from the original return filed. Documentation can include but not limited to fixed asset listings/ depreciation schedules and/or inventory records.

KRS 134.590 (2) No state government agency shall authorize a refund unless each taxpayer individually applies for a refund within two (2) years from the date the taxpayer paid the tax. Each claim or application for a refund shall be in writing and state the specific grounds upon which it is based.

Property Classification Guidelines

Property is classified by the expected economic life, not the depreciable life used for accelerated income tax purposes. To assist taxpayers in determining proper economic life classification, a partial listing of the North American Industry Classification System (NAICS) codes follows. Property descriptions frequently used in these specific industries are listed under each code. Most businesses have property falling into more than one economic life classification.

GENERAL BUSINESS ACTIVITIES	CLASS
General business purpose integrated computer systems and related peripheral equipment, such as computers, micro-processors, terminals, servers, printers, data entry equipment and pre-written software.	I
General administrative activities involving data handling equipment such as typewriters, calculators, adding and accounting machines, copiers and duplicating equipment, and fax machines.	II
General administrative activities involving the use of desks, file cabinets, communications equipment, security systems, and other office furniture, fixtures and equipment.	III
Only dozers, tractors, off-road trucks and loaders used in mining and construction.	IV

NOTE: *There is no single class for computers and related hardware used to control manufacturing processes.*

NAICS Code	Business Description	Class
	AGRICULTURE, FORESTRY FISHING AND HUNTING	
	• Logging equipment	III
	• Office furniture and equipment, fork lifts	III
	• Harvesting equipment	III
	• Grain bins	III
111000	Crop production (including greenhouse and floriculture)	
112900	Animal production (including breeding of cats and dogs)	
113000	Forestry and logging (including forest nurseries and timber tracts)	
114110	Fishing	
114210	Hunting and trapping	
	MINING	
	• Belting, continuous miner and roof driller	I
	• Batteries, rockdusters, scoops and shuttle cars	I
	• Below ground belt structure	I
	• Office furniture and equipment, fork lifts	III
	• Supply cars, underground locomotives, mine fans	III
	• Electrical substations, personnel carriers	III
	• Dozers, tractors, loaders, dump trucks, and highwall miners used in the mining business	IV
	• Above ground belt structure	V
	• Coal/mineral processing equipment (used to wash, size and crush)	VI
	• Above-ground locomotives	VI
211110	Oil and gas extraction	
212110	Coal mining	
212200	Metal ore mining	
212300	Nonmetallic mineral mining and quarrying	
	CONSTRUCTION	
	• Office furniture and equipment, fork lifts	III
	• Barricades and warning signs	III
	• Backhoe, unlicensed trailer and wagon	III
	• Trenchers, boring machines, ditch diggers	III
	• Dozers, tractors, off-road trucks and loaders	IV
	• Pulverizers and mixers	V
	• Cranes and mobile offices	V
233110	Land subdivision and land development	
233200	Residential building construction	
233300	Nonresidential building construction	

NAICS Code	Business Description	Class
234100	Highway, street, bridge and tunnel construction	
235110	Plumbing, heating and air-conditioning contractors	
235210	Painting and wall covering contractors	
235310	Electric contractors	
235400	Masonry, drywall, insulation and tile contractors	
235500	Carpentry and floor contractors	
235610	Roofing, siding and sheet metal contractors	
235710	Concrete contractors	
235810	Water well drilling contractors	
	MANUFACTURING	
	• Special tools (including jigs, molds, die cavities)	I
	• Laser cutters	II
	• Production Fork lifts	III
	• Small drill presses and small hydraulic presses	III
	• Heavy equipment (presses, casting machines)	VI
	• Above-ground tanks < = 30,000 gallons	VI
	Food Manufacturing	
	• Juice extractors, peelers and corers, cutters	III
	• Potato chip fryers, slicers and related equipment	III
	• Palletizer, carts, flaking trays	V
	• Dryer, steel bins, extruder, centrifuge MDL, blender	V
	• Cranes	V
311110	Animal food manufacturing	
311200	Grain and oilseed milling	
311300	Sugar and confectionery product mfg.	
311400	Fruit and vegetable preserving and specialty food	
311500	Dairy product mfg.	
311610	Animal slaughtering and processing	
311710	Seafood product preparation and packaging	
311800	Bakeries and tortilla mfg.	
311900	Other food mfg. (including coffee, tea, flavoring and seasonings)	
	Beverage and Tobacco Manufacturing	
	• Casing, control and measuring instruments	III
	• Brewing, blend and dispersion equipment	III
	• Drying and flavor machines	V
	• Fermentation, sterilization equipment and system	VI
312100	Beverages (including breweries, wineries and distilleries)	
312200	Tobacco mfg.	
	Apparel, Textile Mills and Textile Product Mills	
	• Cleaning and micro dust extracting machines	III
	• Laser cutter, microprocessor control equipment	III
	• Boarding, dryers, knitting machines	III
	• Textile mill equipment, except knitwear	V
	• Carding, combing and roving machinery	V
	• Sewing machine, cutter, spreader, tacker	V
313000	Textile mills	
314000	Textile product mills	
315100	Apparel knitting mills	
315210	Cut and sew apparel contractors	
315990	Apparel accessories and other apparel mfg.	
	Leather and Allied Product Manufacturing	
	• Storage racks and maintenance equipment	V
	• Sewing machine, cutter, spreader, tacker	V
	• Assets used in tanning and currying	V
316110	Leather and hide tanning and finishing	
316210	Footwear mfg. (including leather, rubber and plastics)	
316990	Other leather and allied product mfg.	
	Wood Products Manufacturing	
	• Saw-mill equipment	III
	• Sanders, clamps and dust collectors	III
	• Chippers, grinders and lathes	V
	• Cutting, drying and wood presses	V
321110	Sawmills and wood preservation	
321210	Veneer, plywood and engineered wood product mfg.	
321900	Other wood product mfg.	

NAICS Code	Business Description	Class
	Paper, Printing and Related Support Activities	
	• Bailer, shredder, selectronic imaging	III
	• Collating, folding, labeling machines	III
	• Feeders, binders and trimmer	V
	• Non-automated presses	V
	• Presses and assets used in pulps mfg.	VI
322100	Pulp, paper and paperboard mills	
322200	Converted paper product mfg.	
323100	Printing and related support activities	
	Petroleum and Coal Products Manufacturing	
	• Fork lifts, scissor lifts and aerial lifts	III
	• Trenchers, boring machines, ditch diggers	III
324110	Petroleum refineries (including integrated)	
324120	Asphalt paving, roofing and saturated materials mfg.	
324190	Other petroleum and coal products mfg.	
	Chemical Manufacturing	
	• Gas chromatograph, spectrometer, GLC, HPLC	III
	• Injection and lost-core molding machine	III
	• Dryer, belt, kiln, mills	V
	• Mixing and blending equipment	V
325100	Basic chemical mfg.	
325200	Resin, synthetic rubber and artificial and synthetic fibers	
325300	Pesticide, fertilizer and other agricultural chemical mfg.	
325410	Pharmaceutical and medicine mfg.	
325500	Paint coating and adhesive mfg.	
325600	Soap, cleaning compound and toilet preparation mfg.	
325900	Other chemical product mfg.	
	Plastics and Rubber Products Manufacturing	
	• Mandrels, lasts, pallets, patterns, rings and insert plates	I
	• Injection molding machine	III
	• Packers, sealers, labelers and label dispensers	III
	• Storage racks and maintenance equipment	V
	• Extruders, kneaders, mixing mills, dryers	V
	• Baling presses and separators	V
326100	Plastics product mfg.	
326200	Rubber product mfg.	
	Nonmetallic Mineral Product Manufacturing	
	• Fork lifts, scissor lifts and aerial lifts	III
	• Stone grinders and polishers	V
	• Gang saws, block cutter and diamond wire machines	V
	• Production of flat, blown, or pressed products	VI
	• All other equipment used in glass and lime mfg.	VI
327100	Clay product and refractory mfg.	
327210	Glass and glass product mfg.	
327300	Cement and concrete product mfg.	
327400	Lime and gypsum product mfg.	
327900	Other nonmetallic mineral product mfg.	
	Primary Metal Manufacturing	
	• Assets used in the smelting and refining	VI
	• Rolls, mandrels, refractories	VI
	• Strand-slab caster, mill, temper rolling	VI
331110	Iron and steel mills and ferroalloy mfg.	
331310	Alumna and aluminum production and processing	
331500	Foundries	

NAICS Code	Business Description	Class
	Fabricated Metal Products Manufacturing	
	• Welders and torches	III
	• Storage racks and powder booths	V
	• Holding furnace, wire baskets	V
	• Grinders, lathes, saws, shears and cutters	V
	• Bar feeders, bending and lapping machines	V
	• Extruders and stamping machines	VI
	• Presses, casting machines	VI
332000	Fabricate metal product mfg.	
332110	Forging and stamping	
332510	Hardware mfg.	
332700	Machine shops; screw, nut and bolt mfg.	
332810	Coating, engraving, heat treating and allied activities	
332900	Other fabricated metal product mfg.	
	Machinery Manufacturing	
	• Forklifts	III
	• Storage racks and powder booths, conveyors	V
	• Presses, casting machines	VI
333000	Machinery mfg.	
333100	Agriculture and construction machinery mfg.	
333200	Industrial machinery mfg.	
333310	Commercial and service industry machinery	
333410	Air-conditioning, refrigeration equipment mfg.	
333610	Engine, turbine and power transmission equipment	
333900	Other general purpose machinery mfg.	
	Computer and Electronic Product Manufacturing	
	• Forklifts	III
	• Drilling, grinding and tapping machines	V
	• Storage racks and powder booths, conveyors	V
334110	Computer and peripheral equipment mfg.	
334200	Communications equipment mfg.	
334310	Audio and video equipment mfg.	
334410	Semiconductor and other electronic component mfg.	
334500	Electromedical and control instruments mfg.	
334610	Magnetic and optical media mfg.	
	Electrical Equipment and Appliance Manufacturing	
	• Coil and material handling equipment	III
	• Drilling, grinding and tapping machines	V
	• Gear cutting, forming and finishing machines	V
	• Power presses, press brakes and shears	V
335000	Electrical equipment mfg.	
335200	Household appliance mfg.	
335900	Other electrical equipment and component mfg.	
	Transportation Equipment Manufacturing	
	• Forklifts	III
	• Paint booths, conveyors	V
	• Presses, over-head crane	VI
336100	Motor vehicle mfg.	
336210	Motor vehicle body and trailer mfg.	
336300	Motor vehicle parts mfg.	
336410	Aerospace product and parts mfg.	
336510	Railroad rolling stock mfg.	
336610	Ship and boat building	
336990	Other transportation equipment mfg.	
	Furniture and Related Product Manufacturing	
	• Saw-mill equipment	III
	• Sanders, clamps and dust collectors	III
	• Chippers and grinders, lathes	V
	• Cutting and wood presses	V
337000	Furniture and related product mfg.	
	Miscellaneous Manufacturing	
	• Laser cutters	II
	• Office furniture and equipment, fork lifts	III
	• Welders and torches	III
	• Storage racks and maintenance equipment	V
	• Heavy equipment	VI
	• Presses and casting machines	VI
339110	Medical equipment and supplies mfg.	

NAICS Code	Business Description	Class

WHOLESALE AND RETAIL TRADE

NAICS Code	Business Description	Class
	• Cash registers, fork lifts	III
	• Photography and developing equipment	III
	• Retail shelving	III
	• Small freezers	III
	• Office furniture and equipment	III
	• Racks and maintenance equipment	V
	• Walk in coolers	V
	• Above ground tanks < = 30,000 gallons	VI
421000	Durable Goods	
422000	Non-durable Goods	
441000	Motor vehicle and parts dealer	
442000	Furniture and home furnishing stores	
443000	Electronic and appliance stores	
444200	Building material and other supplies	
445000	Food and beverage stores	
446000	Health and personal care stores	
447100	Gasoline stations	
448000	Clothing and accessories stores	
451000	Sporting goods, hobby, book and music stores	
454000	General merchandise stores	

TRANSPORTATION AND WAREHOUSING

NAICS Code	Business Description	Class
	• Fork lifts, packaging equipment	III
	• Drum lifts, pallet turners, steel shelving, shrink wrap, conveyors	V
481000	Air transportation	
484200	Specialized freight trucking	
493100	Warehouse and storage	

INFORMATION SERVICES

NAICS Code	Business Description	Class
	• Modulator, mutiplexer, oscilliscope	II
	• Studio camera, VTR, earth satellite	III
	• Audio mixer, analyzer, decoder, teleprompter	III
	• Transmitter, antenna	III
	• Tower	VI
	• Fiber optic and coaxial cable	VI
511000	Publishing industries	
512100	Motion picture and video industries	
512200	Sound recording industries	
513000	Broadcasting and telecommunications	
514100	Information services	
514210	Data processing services	

FINANCE AND INSURANCE

NAICS Code	Business Description	Class
	• Office furniture and equipment	III
522000	Credit intermediation and related activities	
524000	Insurance agents, brokers and related activities	

RENTAL AND LEASING

NAICS Code	Business Description	Class
	• Electronics, video tapes, DVDs and formal wear	I
	• Consigned display fixtures	II
	• Household appliances on lease	II
	• Coin operated machines	II
	• Other leased assets (see page 1)	
532210	Electronics and appliance rental	
532220	Formal wear and costume rental	
532230	Video tape and Disc rental	
532310	General rental centers	
532400	Equipment rental and leasing *(use appropriate classification from applicable industries)*	

PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES

NAICS Code	Business Description	Class
	• Chromatographs and spectrometers	III
	• Packed columns and capillary columns	III
	• Film processor, enlarger, print washer, film dryer	III
541100	Legal services	
541211	Office of certified public accountant	
541310	Architectural and engineering services	
541380	Testing laboratories	
541400	Specialized design services	
541510	Computer systems design services	
541800	Advertising and related services	
541920	Photographic services	
541940	Veterinary services	

ADMIN AND SUPPORT AND WASTE MANAGEMENT SERVICES

NAICS Code	Business Description	Class
	• Waste and trash containers	III
	• Compactors and recycling equipment	V
561300	Employment services	
561430	Business service centers (includes copy shops)	
561440	Collection agencies	
561500	Travel arrangement and reservation services	
561710	Exterminating and pest control services	
562000	Waste management and remediation services	

HEALTH CARE AND SOCIAL SERVICES

NAICS Code	Business Description	Class
	• Magnetic Resonance Imaging (MRI)	I
	• Other high technology medical equipment	II
	• Electro-cardiograph, X-ray and fluoroscope, dental units	III
	• Dental lathes, trimmers and instruments	III
	• Sterilizers and X-ray developers	III
621100	Office of physicians	
621210	Office of dentists	
621300	Offices of other health care practitioners	
621400	Outpatient care centers	
621510	Medical and diagnostic laboratories	
622000	Hospitals	
624000	Social assistance services	

ART, ENTERTAINMENT AND RECREATION

NAICS Code	Business Description	Class
	• Billiard table, automatic pinsetters, time recorder and scorekeeper	III
	• Amusements, rides, booths and other attraction equipment	V
711100	Performing arts companies	
711510	Independent artists, writers and performers	
712100	Museums, historical sites and similar institutions	
713100	Amusement parks and arcades	

ACCOMMODATION AND FOOD SERVICES

NAICS Code	Business Description	Class
	• Glassware, silverware and slicer	III
	• Laundry washer and dryers	III
	• Beverage dispensers and coffee makers	III
	• Small freezers, fryers, grills and microwaves	III
	• Beds and linens	III
	• Small freezers	III
	• Ovens	V
	• Safes	V
	• Walk in coolers	V
721110	Travel accommodation	
721210	RV parks and recreational camps	
721310	Rooming and boarding houses	
722110	Full-service restaurants	
722300	Special food services (contractors and caterers)	
722410	Drinking places (alcoholic beverages)	

NAICS Code	Business Description	Class

OTHER SERVICES

	• Dry cleaning machine, laundry machine, presser	III
	• Film processor, enlarger, print washer, film dryer	III
	• Body lifter, refrigerator, mausoleum lift, embalming table	III
	• Steel chair, dryer, hand tool set	III
	• Tanning beds and booths	III
	• Automotive, diagnostic and machining equipment	III
	• Hoists, disk lathes	V

Repair and Maintenance

811110	Automotive mechanical and electrical repair	
811120	Automotive body, paint and glass repair	
811310	Commercial and industrial equipment repair	
811410	Appliance repair and maintenance	
811420	Reupholstery and furniture repair	
811430	Footwear and leather goods repair	

Personal and Laundry Services

812111	Barber shops	
812112	Beauty salons	
812113	Nail salons	
812210	Funeral homes and funeral services	
812220	Cemeteries and crematories	
812310	Coin-operated laundries and dry-cleaners	
812320	Dry-cleaning and laundry services	
812330	Linen and uniform supply	
812910	Pet care (except veterinary) services	
812920	Photo-finishing	
812930	Parking lots and garages	

COUNTY PVA PHONE NUMBERS AND ADDRESSES

County Code	County	Phone Number	Address	City	ZIP Code
001	Adair	(270) 384-3673	424 Public Square, Suite 2	Columbia	42728
002	Allen	(270) 237-3711	P.O. Box 397	Scottsville	42164
003	Anderson	(502) 839-4061	101 Ollie Bowen Court	Lawrenceburg	40342
004	Ballard	(270) 335-3400	P.O. Box 267	Wickliffe	42087
005	Barren	(270) 651-2026	P.O. Box 1836	Glasgow	42142
006	Bath	(606) 674-6382	P.O. Box 688	Owingsville	40360
007	Bell	(606) 337-2720	P.O. Box 255	Pineville	40977
008	Boone	(859) 334-2181	P.O. Box 388	Burlington	41005
009	Bourbon	(859) 987-2152	Courthouse, Room 15, 301 Main Street	Paris	40361
010	Boyd	(606) 739-5173	P.O. Box 434	Catlettsburg	41129
011	Boyle	(859) 238-1104	321 West Main Street	Danville	40422
012	Bracken	(606) 735-2228	P.O. Box 310	Brooksville	41004
013	Breathitt	(606) 666-7973	1137 Main Street, Courthouse, Suite 302	Jackson	41339
014	Breckinridge	(270) 756-5154	P.O. Box 516	Hardinsburg	40143
015	Bullitt	(502) 543-7480	P.O. Box 681	Shepherdsville	40165
016	Butler	(270) 526-3455	P.O. Box 538	Morgantown	42261
017	Caldwell	(270) 365-7227	100 East Market Street, Courthouse, Room 28	Princeton	42445
018	Calloway	(270) 753-3482	101 South Fifth Street	Murray	42071
019	Campbell	(859) 292-3871	1098 Monmouth Street, Room 329	Newport	41071
020	Carlisle	(270) 628-5498	P.O. Box 206	Bardwell	42023
021	Carroll	(502) 732-5448	Courthouse, 440 Main Street	Carrollton	41008
022	Carter	(606) 474-5663	Courthouse, Room 214, 300 W. Main St.	Grayson	41143
023	Casey	(606) 787-7621	P.O. Box 38	Liberty	42539
024	Christian	(270) 887-4115	P.O. Box 96	Hopkinsville	42241
025	Clark	(859) 745-0250	34 South Main Street	Winchester	40391
026	Clay	(606) 598-3832	102 Richmond Road, Suite 200	Manchester	40962
027	Clinton	(606) 387-5938	100 Cross St., Courthouse, Room 217	Albany	42602
028	Crittenden	(270) 965-4598	107 South Main Street, Suite 108	Marion	42064
029	Cumberland	(270) 864-5161	P.O. Box 431	Burkesville	42717
030	Daviess	(270) 685-8474	Courthouse, Room 102, 212 St. Ann Street	Owensboro	42303
031	Edmonson	(270) 597-2381	P.O. Box 37	Brownsville	42210-0037
032	Elliott	(606) 738-5090	P.O. Box 690	Sandy Hook	41171
033	Estill	(606) 723-4569	Courthouse, 130 Main Street	Irvine	40336
034	Fayette	(859) 246-2722	101 E. Vine Street, Suite 600, Phoenix Bldg.	Lexington	40507
035	Fleming	(606) 845-1401	100 Court Square, Room B110	Flemingsburg	41041
036	Floyd	(606) 886-9622	149 South Central Avenue, Room 5	Prestonsburg	41653
037	Franklin	(502) 875-8780	313 West Main Street, Courthouse Annex, Room 209	Frankfort	40601
038	Fulton	(270) 236-2548	2216 Myron Cory Drive, Suite 2	Hickman	42050
039	Gallatin	(859) 567-5621	P.O. Box 470	Warsaw	41095
040	Garrard	(859) 792-3291	7 Public Square, Suite 2	Lancaster	40444
041	Grant	(859) 824-6511	Courthouse, 101 North Main Street, Room 2	Williamstown	41097
042	Graves	(270) 247-3301	101 East South Street, Courthouse Annex, Suite 5	Mayfield	42066
043	Grayson	(270) 259-4838	10 Public Square	Leitchfield	42754
044	Green	(270) 932-7518	103 South First Street	Greensburg	42743
045	Greenup	(606) 473-9984	Courthouse, Room 209	Greenup	41144
046	Hancock	(270) 927-6846	P.O. Box 523	Hawesville	42348
047	Hardin	(270) 765-2129	P.O. Box 70	Elizabethtown	42702
048	Harlan	(606) 573-1990	P.O. Box 209	Harlan	40831
049	Harrison	(859) 234-7133	111 South Main Street, Suite 101	Cynthiana	41031
050	Hart	(270) 524-2321	P.O. Box 566	Munfordville	42765
051	Henderson	(270) 827-6024	P.O. Box 2003	Henderson	42419-2003
052	Henry	(502) 845-5740	P.O. Box 11	New Castle	40050
053	Hickman	(270) 653-5521	110 East Clay, Suite F	Clinton	42031
054	Hopkins	(270) 821-3092	25 East Center Street	Madisonville	42431
055	Jackson	(606) 287-7634	P.O. Box 249	McKee	40447
056	Jefferson	(502) 574-6380	Glassworks Building, 815 W. Market St., Suite 400	Louisville	40202-2654
057	Jessamine	(859) 885-4931	P.O. Box 530	Nicholasville	40340
058	Johnson	(606) 789-2564	2300 Court Street, Courthouse, Suite 229	Paintsville	41240
059	Kenton	(859) 392-1750	303 Court Street, Room 210	Covington	41011
060	Knott	(606) 785-5569	P.O. Box 1021	Hindman	41822
061	Knox	(606) 546-4113	P.O. Box 1509	Barbourville	40906
062	Larue	(270) 358-4202	209 West High St., Courthouse	Hodgenville	42748
063	Laurel	(606) 864-2889	Courthouse, Room 127, 101 South Main Street	London	40741

COUNTY PVA PHONE NUMBERS AND ADDRESSES
Continued

County Code	County	Phone Number	Address	City	ZIP Code
064	Lawrence	(606) 638-4743	Courthouse, 122 South Main Cross Street	Louisa	41230
065	Lee	(606) 464-4105	P.O. Box 1008	Beattyville	41311
066	Leslie	(606) 672-2456	P.O. Box 1891	Hyden	41749
067	Letcher	(606) 633-2182	156 Main Street, Suite 105	Whitesburg	41858
068	Lewis	(606) 796-2622	112 Second Street, Suite 101	Vanceburg	41179
069	Lincoln	(606) 365-4550	201 East Main Street, Suite 2	Stanford	40484
070	Livingston	(270) 928-2524	P.O. Box 77	Smithland	42081
071	Logan	(270) 726-8334	P.O. Box 307	Russellville	42276
072	Lyon	(270) 388-7271	P.O. Box 148	Eddyville	42038
073	McCracken	(270) 444-4712	621 Washington Street	Paducah	42003
074	McCreary	(606) 376-2514	P.O. Box 609	Whitley City	42653
075	McLean	(270) 273-3291	P.O. Box 246	Calhoun	42327
076	Madison	(859) 623-5410	135 W. Irvine Street, Suite 103	Richmond	40475-1436
077	Magoffin	(606) 349-6198	P.O. Box 107	Salyersville	41465
078	Marion	(270) 692-3401	223 N. Spalding Avenue, Suite 202	Lebanon	40033
079	Marshall	(270) 527-4728	1101 Main Street	Benton	42025
080	Martin	(606) 298-2807	P.O. Box 341	Inez	41224
081	Mason	(606) 564-3700	220 1/2 Sutton Street	Maysville	41056
082	Meade	(270) 422-2178	516 Hillcrest Drive, Suite 3	Brandenburg	40108
083	Menifee	(606) 768-3514	P.O. Box 36	Frenchburg	40322
084	Mercer	(859) 734-6330	P.O. Box 244	Harrodsburg	40330
085	Metcalfe	(270) 432-3162	P.O. Box 939	Edmonton	42129
086	Monroe	(270) 487-6401	200 North Main Street, Suite A	Tompkinsville	42167-1548
087	Montgomery	(859) 498-8710	44 W. Main Street, Courthouse Annex	Mt. Sterling	40353
088	Morgan	(606) 743-3349	P.O. Box 57	West Liberty	41472
089	Muhlenberg	(270) 338-4664	P.O. Box 546	Greenville	42345
090	Nelson	(502) 348-1810	113 East Stephen Foster Avenue	Bardstown	40004
091	Nicholas	(859) 289-3735	P.O. Box 2	Carlisle	40311
092	Ohio	(270) 298-4433	P.O. Box 187	Hartford	42347
093	Oldham	(502) 222-9320	110 West Jefferson Street	LaGrange	40031
094	Owen	(502) 484-5172	100 North Thomas Street, Room 6	Owenton	40359
095	Owsley	(606) 593-6265	P.O. Box 337	Booneville	41314
096	Pendleton	(859) 654-6055	233 Main Street, Courthouse Room 2	Falmouth	41040
097	Perry	(606) 436-4914	481 Main Street, Ste. 210	Hazard	41701
098	Pike	(606) 432-6201	146 Main Street, Suite 303	Pikeville	41501
099	Powell	(606) 663-4184	P.O. Box 277	Stanton	40380
100	Pulaski	(606) 679-1812	P.O. Box 110	Somerset	42502
101	Robertson	(606) 724-5213	P.O. Box 216	Mt. Olivet	41064
102	Rockcastle	(606) 256-4194	P.O. Box 977	Mt. Vernon	40456
103	Rowan	(606) 784-5512	Courthouse, 600 W. Main Street	Morehead	40351
104	Russell	(270) 343-4395	410 Monument Square, Suite 106	Jamestown	42629
105	Scott	(502) 863-7885	101 East Main Street, Courthouse, Suite 206	Georgetown	40324
106	Shelby	(502) 633-4403	501 Washington Street	Shelbyville	40065
107	Simpson	(270) 586-4261	P.O. Box 424	Franklin	42135
108	Spencer	(502) 477-3207	P.O. Box 425	Taylorsville	40071
109	Taylor	(270) 465-5811	Courthouse, 203 North Court Street, Suite 6	Campbellsville	42718
110	Todd	(270) 265-9966	P.O. Box 593	Elkton	42220
111	Trigg	(270) 522-3271	P.O. Box 1776	Cadiz	42211
112	Trimble	(502) 255-3592	P.O. Box 131	Bedford	40006
113	Union	(270) 389-1933	P.O. Box 177	Morganfield	42437
114	Warren	(270) 843-3268	P.O. Box 1269	Bowling Green	42102-1269
115	Washington	(859) 336-5420	120 East Main Street	Springfield	40069
116	Wayne	(606) 348-6621	55 North Main Street, Suite 107	Monticello	42633
117	Webster	(270) 639-7016	P.O. Box 88	Dixon	42409
118	Whitley	(606) 549-6008	P.O. Box 462	Williamsburg	40769
119	Wolfe	(606) 668-6923	P.O. Box 155	Campton	41301
120	Woodford	(859) 873-4101	Courthouse, Room 108	Versailles	40383

KENTUCKY DEPARTMENT OF REVENUE
OFFICE OF PROPERTY VALUATION
501 High Street, Station 32
Frankfort, KY 40601-2103
(502) 564-2557

62A500 (1-18)

Commonwealth of Kentucky
DEPARTMENT OF REVENUE
Office of Property Valuation
Division of State Valuation, ST 32

2018
TANGIBLE PERSONAL PROPERTY TAX RETURN

Property Assessed January 1, 2018

Recommended for forms filed on or before due date to:
File the return with the PVA in the county of taxable situs.

Returns filed after due date *with the Office of Property Valuation.*

There is no filing extension for this return.

See pages 11 and 12 for a complete list of mailing addresses.

FOR OFFICIAL USE ONLY
County Code — Locator Number
T ___ ___ ___ / ___ ___ ___ ___ ___

Due Date:
Tuesday
May 15, 2018

15

MAY 2018						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

Check applicable box and write in
☐ Federal ID No. or
☐ Social Security No.

2nd **SSN** if joint return

NAICS CODE

Type of Business

Check if applicable **Yes**
Tangible in other KY counties? ☐
Alternative valuation? ☐
Final Return? ☐

Name of Business

Name of Taxpayer(s)

Telephone Number ( )

Mailing Address

City or Town — State — ZIP Code

Property Location (Number and Street or Rural Route, City)(Must List) **REQUIRED**

Property is Located in ______ County

For Official Use Only
District Code ______ ______
Type Return ______ ______

Organization	**Type**
☐ Individual	1
☐ Joint (Co-Owners)	2
☐ Partnership/LLP	3
☐ Domestic Corp./ LLC	4
☐ Foreign Corp./ LLC	5
☐ Fiduciary—Bank	6
☐ Fiduciary—Other	7

NOTE: Taxpayers who have property in more than one location must complete a separate form for each location.

FROM SCHEDULE A					**FROM SCHEDULE B**				
	Class	Original Cost	Reported Value	**For Official Use Only**		Class	Original Cost	Reported Value	**For Official Use Only**
11	I				21	I			
12	II				22	II			
13	III				23	III			
14	IV				24	IV			
15	V				25	V			
16	VI				26	VI			
17	**Total**				27	**Total**			

	See pages 3 through 5 for instructions.	Taxpayer's Valuation	**For Official Use Only**
31	Merchants Inventory		
32	Manufacturers Finished Goods		
33	Manufacturers Raw Materials/Goods in Process		
34	Motor Vehicles Held for Sale (dealers only) New Farm Machinery Held Under a Floor Plan New Boats and Marine Equipment Held Under a Floor Plan Salvage Titled Vehicles (insurance companies only) Recreational Vehicles Held in a Retailer's Inventory Biotechnology Products Held in a Warehouse (manufacturers and affiliates only) Nonferrous Metal Located in a Commodity Warehouse and Held on Warrant		
35	Goods Stored in Warehouse/Distribution Center (see instructions)		
36	Goods—In Transit (see instructions)		
37	Unmanufactured Tobacco Products not at Manufacturers Plant or in Hands of Grower or His Agent		
38	Other Unmanufactured Agricultural Products not at Manufacturers Plant or in Hands of Grower or His Agent		
39	Unmanufactured Agricultural Products at Manufacturers Plant or in Hands of Grower or His Agent/Industrial Revenue Bond Property Qualifying Voluntary Environmental Remediation Property		
50	Livestock and Farm Machinery/Fluidized Bed Energy Facilities		
60	Other Tangible Property (from Schedule C) (page 2)		
70	Activated Foreign Trade Zone		
81	Construction Work in Progress (manufacturing machinery)		
82	Construction Work in Progress (other tangible property)		
90	Recycling Machinery and Equipment		

SCHEDULE C

Other Tangible Personalty Not Listed Elsewhere

	Description		Taxpayer's Value	For Official Use Only
Materials and Supplies				
Coin Collections				
Stamp Collections				
Art Works				
Other Collectibles				
Research Libraries				
Other Tangible Property				
Aircraft for Hire				
Documented Watercraft (commercial purposes)				
Precious Metals	Number of Ounces	Value Per Ounce December 31		
Gold				
Platinum				
Silver				
Other				
Total (enter this figure on Line Item 60)				

Comments

Additional comments and/or information regarding alternative values may be provided by classification below:

Classification Type	Comments/Information

I declare, under the penalties of perjury, that this return (including any accompanying schedules and statements) is a correct and complete return; and that all my taxable property has been listed.

Signature of Taxpayer

Date

Name of Preparer Other Than Taxpayer

Date

☎ Telephone Number

Email Address of Taxpayer

Telephone Number

Email Address of Preparer Other Than Taxpayer

SCHEDULE A

2018 Tangible Personal Property Subject to Full State and Local Rates

Factors change every year. Please use correct year factors.

	CLASS I Under 5 Year Economic Life				CLASS II 6-8 Year Economic Life				CLASS III 9-11 Year Economic Life		
Age	Original Cost	Factor	Reported Value	Age	Original Cost	Factor	Reported Value	Age	Original Cost	Factor	Reported Value
1		.811		1		.887		1		.922	
2		.616		2		.770		2		.839	
3		.407		3		.636		3		.740	
4		.204		4		.511		4		.650	
5		.100		5		.389		5		.566	
6		.100		6		.261		6		.474	
7		.100		7		.134		7		.389	
8		.100		8		.100		8		.302	
9		.100		9		.100		9		.201	
10		.100		10		.100		10		.103	
11		.100		11		.100		11		.100	
12		.100		12		.100		12		.100	
13		.100		13		.100		13		.100	
13+		.100		13+		.100		13+		.100	
Total											

	CLASS IV 12–14 Year Economic Life				CLASS V 15–18 Year Economic Life				CLASS VI Over 18 Year Economic Life		
Age	Original Cost	Factor	Reported Value	Age	Original Cost	Factor	Reported Value	Age	Original Cost	Factor	Reported Value
1		.875		1		.958		1		.976	
2		.664		2		.912		2		.950	
3		.527		3		.848		3		.905	
4		.423		4		.794		4		.870	
5		.386		5		.749		5		.845	
6		.349		6		.695		6		.810	
7		.323		7		.654		7		.793	
8		.301		8		.616		8		.780	
9		.271		9		.554		9		.738	
10		.249		10		.503		10		.712	
11		.232		11		.455		11		.693	
12		.221		12		.413		12		.688	
13		.206		13		.358		13		.667	
14		.100		14		.309		14		.669	
15		.100		15		.241		15		.642	
16		.100		16		.163		16		.599	
17		.100		17		.100		17		.549	
18		.100		18		.100		18		.496	
19		.100		19		.100		19		.450	
20		.100		20		.100		20		.395	
21		.100		21		.100		21		.342	
22		.100		22		.100		22		.289	
23		.100		23		.100		23		.235	
24		.100		24		.100		24		.183	
25		.100		25		.100		25		.125	
26		.100		26		.100		26		.100	
27		.100		27		.100		27		.100	
27+		.100		27+		.100		27+		.100	
Total											

SCHEDULE B (Manufacturing Assets)

2018 Tangible Personal Property Subject to State Rate

Factors change every year. Please use correct year factors.

	CLASS I Under 5 Year Economic Life				CLASS II 6-8 Year Economic Life				CLASS III 9-11 Year Economic Life		
Age	Original Cost	Factor	Reported Value	Age	Original Cost	Factor	Reported Value	Age	Original Cost	Factor	Reported Value
1		.811		1		.887		1		.922	
2		.616		2		.770		2		.839	
3		.407		3		.636		3		.740	
4		.204		4		.511		4		.650	
5		.100		5		.389		5		.566	
6		.100		6		.261		6		.474	
7		.100		7		.134		7		.389	
8		.100		8		.100		8		.302	
9		.100		9		.100		9		.201	
10		.100		10		.100		10		.103	
11		.100		11		.100		11		.100	
12		.100		12		.100		12		.100	
13		.100		13		.100		13		.100	
13+		.100		13+		.100		13+		.100	
Total											

	CLASS IV 12–14 Year Economic Life				CLASS V 15–18 Year Economic Life				CLASS VI Over 18 Year Economic Life		
Age	Original Cost	Factor	Reported Value	Age	Original Cost	Factor	Reported Value	Age	Original Cost	Factor	Reported Value
1		.875		1		.958		1		.976	
2		.664		2		.912		2		.950	
3		.527		3		.848		3		.905	
4		.423		4		.794		4		.870	
5		.386		5		.749		5		.845	
6		.349		6		.695		6		.810	
7		.323		7		.654		7		.793	
8		.301		8		.616		8		.780	
9		.271		9		.554		9		.738	
10		.249		10		.503		10		.712	
11		.232		11		.455		11		.693	
12		.221		12		.413		12		.688	
13		.206		13		.358		13		.667	
14		.100		14		.309		14		.669	
15		.100		15		.241		15		.642	
16		.100		16		.163		16		.599	
17		.100		17		.100		17		.549	
18		.100		18		.100		18		.496	
19		.100		19		.100		19		.450	
20		.100		20		.100		20		.395	
21		.100		21		.100		21		.342	
22		.100		22		.100		22		.289	
23		.100		23		.100		23		.235	
24		.100		24		.100		24		.183	
25		.100		25		.100		25		.125	
26		.100		26		.100		26		.100	
27		.100		27		.100		27		.100	
27+		.100		27+		.100		27+		.100	
Total											

2018 MISCELLANEOUS WORKSHEET

Please check the appropriate box:

[ ] Industial Revenue Bond (IRB) [ ] Recycling Machinery & Equipment [ ] Livestock & Farm Machinery (from Line 50)

Factors change every year. Please use correct year factors.

	CLASS I Under 5 Year Economic Life				CLASS II 6-8 Year Economic Life				CLASS III 9-11 Year Economic Life		
Age	Original Cost	Factor	Reported Value	Age	Original Cost	Factor	Reported Value	Age	Original Cost	Factor	Reported Value
1		.811		1		.887		1		.922	
2		.616		2		.770		2		.839	
3		.407		3		.636		3		.740	
4		.204		4		.511		4		.650	
5		.100		5		.389		5		.566	
6		.100		6		.261		6		.474	
7		.100		7		.134		7		.389	
8		.100		8		.100		8		.302	
9		.100		9		.100		9		.201	
10		.100		10		.100		10		.103	
11		.100		11		.100		11		.100	
12		.100		12		.100		12		.100	
13		.100		13		.100		13		.100	
13+		.100		13+		.100		13+		.100	
Total											

	CLASS IV 12–14 Year Economic Life				CLASS V 15–18 Year Economic Life				CLASS VI Over 18 Year Economic Life		
Age	Original Cost	Factor	Reported Value	Age	Original Cost	Factor	Reported Value	Age	Original Cost	Factor	Reported Value
1		.875		1		.958		1		.976	
2		.664		2		.912		2		.950	
3		.527		3		.848		3		.905	
4		.423		4		.794		4		.870	
5		.386		5		.749		5		.845	
6		.349		6		.695		6		.810	
7		.323		7		.654		7		.793	
8		.301		8		.616		8		.780	
9		.271		9		.554		9		.738	
10		.249		10		.503		10		.712	
11		.232		11		.455		11		.693	
12		.221		12		.413		12		.688	
13		.206		13		.358		13		.667	
14		.100		14		.309		14		.669	
15		.100		15		.241		15		.642	
16		.100		16		.163		16		.599	
17		.100		17		.100		17		.549	
18		.100		18		.100		18		.496	
19		.100		19		.100		19		.450	
20		.100		20		.100		20		.395	
21		.100		21		.100		21		.342	
22		.100		22		.100		22		.289	
23		.100		23		.100		23		.235	
24		.100		24		.100		24		.183	
25		.100		25		.100		25		.125	
26		.100		26		.100		26		.100	
27		.100		27		.100		27		.100	
27+		.100		27+		.100		27+		.100	
Total											

62A500-A (1-18)

Commonwealth of Kentucky
DEPARTMENT OF REVENUE
Office of Property Valuation
Division of State Valuation, ST 32

2018
TANGIBLE PERSONAL PROPERTY TAX RETURN

Property Assessed January 1, 2018

FOR OFFICIAL USE ONLY	
County Code	Locator Number
T __ __ __ /	__ __ __ __ __

Due Date:
Tuesday
May 15, 2018

MAY 2018						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

15

See pages 11 and 12 for a complete list of mailing addresses.

Recommended for forms filed on or before due date to:
File the return with the PVA in the county of taxable situs.
***Returns filed after due date** with the Office of Property Valuation.*

(Aircraft Assessments Only)

Check applicable box and write in ☐ Federal ID No. or ☐ Social Security No.	Name of Business		**Organization Type**
	Name of Taxpayer(s)	Telephone Number ( )	☐ Individual 1
2nd **SSN** if joint return	Mailing Address		☐ Joint (Co-Owners) 2
NAICS CODE	City or Town State ZIP Code		☐ Partnership/LLP 3
Type of Business	Property Location (Airport Name and Street Address)(Must List) **REQUIRED**		☐ Domestic Corp./ LLC 4
Check if applicable **Yes**	Property is Located in County	**For Official Use Only**	☐ Foreign Corp./ LLC 5
Tangible personal property in other KY counties? ☐		District Code ______ ______	☐ Fiduciary—Bank 6
Final Return? ☐	**Return cannot be transmitted electronically with income tax return.**	Type Return ______ ______	☐ Fiduciary—Other 7

NOTE: List the serial number, federal registration number, make, model, size, power and value of all aircraft owned on January 1. Attach a separate sheet if necessary. Do not list aircraft assessed as public service company property. Include additional information regarding avionic equipment, condition, engine hours and other documentation that may influence the aircraft value. All aircraft owner information submitted on the return is to be listed as it appears on the Federal Aviation Administration registration. The completed return is to be submitted to the property valuation administrator in the county of taxable situs or the Office of Property Valuation on or before May 15, 2018, regardless of the owner's residency. There is no extension for the filing of tangible personal property tax returns. **DO NOT LIST AIRCRAFT FOR HIRE ON THIS RETURN.**

Line No.	Federal Registration Number and Serial Number	Description (Year, Make, Model, Size, Power)	Taxpayer's Value	Statement of General Condition	**For Official Use Only**
40					
40					
40					
40					
40					

I declare, under the penalties of perjury, that this return (including any accompanying schedules and statements) is a correct and complete return; and that all my taxable property has been listed.

Signature of Taxpayer	Date	Name of Preparer Other Than Taxpayer	Date
☎ Telephone Number	Email Address of Taxpayer	Telephone Number	Email Address of Preparer Other Than Taxpayer

62A500-W (1-18)

Commonwealth of Kentucky
DEPARTMENT OF REVENUE
Office of Property Valuation
Division of State Valuation, ST 32

2018
TANGIBLE PERSONAL PROPERTY TAX RETURN

Property Assessed January 1, 2018

FOR OFFICIAL USE ONLY	
County Code	Locator Number
T __ __ __ /	__ __ __ __ __

Due Date: Tuesday May 15, 2018

MAY 2018						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

15

See pages 11 and 12 for a complete list of mailing addresses.

Recommended for forms filed on or before due date to:
File the return with the PVA in the county of taxable situs.
Returns filed after due date with the Office of Property Valu-

(Documented Watercraft)

Check applicable box and write in
☐ Federal ID No. or
☐ Social Security No.

2nd **SSN** if joint return

NAICS CODE

Type of Business

Name of Business

Name of Taxpayer(s)

Telephone Number ( )

Mailing Address

City or Town | State | ZIP Code

Property Location (Marina Name and Street Address)(Must List) **REQUIRED**

Property is Located in ______ County

Return cannot be transmitted electronically with income tax return.

Check if applicable. **Yes**
Tangible personal property in other KY counties? ☐
Final Return? ☐

For Official Use Only
District Code ______ ______
Type Return ______ ______

Organization	**Type**
☐ Individual	1
☐ Joint (Co-Owners)	2
☐ Partnership/LLP	3
☐ Domestic Corp./ LLC	4
☐ Foreign Corp./ LLC	5
☐ Fiduciary—Bank	6
☐ Fiduciary—Other	7

NOTE: Owners of documented watercraft not used in the business of transporting people and/or property for compensation or hire based in Kentucky on January 1 are to complete and submit this return on or before May 15, 2018, regardless of the owner's residency. File the return with the property valuation administrator in the county of taxable situs or the Office of Property Valuation. There is no extension for the filing of tangible personal property tax returns. Taxpayers who have property in more than one location must complete a separate form for each location. Documented watercraft used for hire or rented, should be reported on Schedule C or with the Public Service Section. **DO NOT LIST DOMESTIC COMMERCIAL WATERCRAFT ON THIS RETURN. If your boat has been sold, please forward a copy of the bill of sale to the Office of Property Valuation.**

Line No.	Coast Guard Number	Vessel Name	Description (Year, Make, Model, Length, Beam, Motor Horse Power)	Taxpayer's Value	Statement of General Condition	**For Official Use Only**
41						
41						
41						
41						
41						

I declare, under the penalties of perjury, that this return (including any accompanying schedules and statements) is a correct and complete return; and that all my taxable property has been listed.

Signature of Taxpayer | Date | Name of Preparer Other Than Taxpayer | Date

Telephone Number | Email Address of Taxpayer | Telephone Number | Email Address of Preparer Other Than Taxpayer

62A500-L (1-18)

Commonwealth of Kentucky
DEPARTMENT OF REVENUE
Office of Property Valuation
Division of State Valuation, ST 32

LESSEE TANGIBLE PERSONAL PROPERTY TAX RETURN

(For Informational Purposes Only)

Property Assessed January 1, 2018

FOR OFFICIAL USE ONLY	
County Code	Locator Number
T __ __ __ /	__ __ __ __ __

Due Date: Tuesday May 15, 2018

MAY 2018						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

15

See pages 11 and 12 for a complete list of mailing addresses.

Recommended for forms filed on or before due date to:
File the return with the PVA in the county of taxable situs.
Returns filed after due date with the Office of Property Valuation.

Check applicable box and write in ☐ Federal ID No. or ☐ Social Security No.	Name of Business	
	Name of Lessee	Telephone Number ( )
2nd **SSN** if joint return	Mailing Address	
Property is located in	City or Town	State / ZIP Code
______________ County	Property Location (Number and Street or Rural Route, City)(Must List) **REQUIRED**	

Any person or business entity leasing tangible personal property from others on January 1 is required to file this return on or before May 15, 2018. **DO NOT** complete this form if you have included the leased property on your Form 62A500. Attach additional schedules if necessary.
Note: *Lessees who have property in more than one location must complete a separate form for each location.*

Lessor Information	Leased Equipment Information
Name ________ Mailing Address ________ City, State ZIP Code ________	Type of Equipment ________ Year ______ Model ________ Selling Price New $______ Annual Rent $______ Date of Lease ______ Length of Lease ______
For Official Use Only	Buy-out Price at the end of Lease $ ________
Name ________ Mailing Address ________ City, State ZIP Code ________	Type of Equipment ________ Year ______ Model ________ Selling Price New $______ Annual Rent $______ Date of Lease ______ Length of Lease ______
For Official Use Only	Buy-out Price at the end of Lease $ ________
Name ________ Mailing Address ________ City, State ZIP Code ________	Type of Equipment ________ Year ______ Model ________ Selling Price New $______ Annual Rent $______ Date of Lease ______ Length of Lease ______
For Official Use Only	Buy-out Price at the end of Lease $ ________

I declare, under the penalties of perjury, that this return (including any accompanying schedules and statements) is a correct and complete return; and that all property not owned by me but in my possession has been listed.

Signature of Lessee	Date	Name of Preparer Other Than Lessee	Date
Telephone Number	Email Address of Lessee	Telephone Number	Email Address of Preparer Other Than Lessee

62A500-C (1-18)

Commonwealth of Kentucky
DEPARTMENT OF REVENUE
Office of Property Valuation
Division of State Valuation, ST 32

CONSIGNEE TANGIBLE PERSONAL PROPERTY TAX RETURN

(For Informational Purposes Only)

Property Assessed January 1, 2018

FOR OFFICIAL USE ONLY

County Code **Locator Number**

T __ __ __ / __ __ __ __ __

Due Date:
Tuesday
May 15, 2018

MAY 2018

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

15

See pages 11 and 12 for a complete list of mailing addresses.

Recommended for forms filed on or before due date to:
File the return with the PVA in the county of taxable situs.
Returns filed after due date *with the Office of Property Valuation.*

Check applicable box and write in below ☐ Federal ID No. or ☐ Social Security No.	Name of Business	
	Name of Consignee	Telephone Number ( )
2nd **SSN** if joint return	Mailing Address	
Property is located in ________________ County	City or Town State ZIP Code	
	Property Location (Number and Street or Rural Route, City)(Must List) **REQUIRED**	

If, on January 1, you have in your possession any consigned inventory or other items not owned by you, and have not been reported on Form 62A500, complete this return. File this return on or before May 15, 2018. Attach additional schedules if necessary.
Note: *Consignees who have property in more than one location must complete a separate form for each location.*

Consignor Information	Consigned Inventory Information	
	Type	Value
Name of Consignor ________________	Merchants Inventory	
Mailing Address ________________	Finished Goods	
City, State ZIP Code ________________	Raw Materials/Good in Process	
	Other	
Name of Consignor ________________	Merchants Inventory	
Mailing Address ________________	Finished Goods	
City, State ZIP Code ________________	Raw Materials/Good in Process	
	Other	

I declare, under the penalties of perjury, that this return (including any accompanying schedules and statements) is a correct and complete return; and that all property not owned by me but in my possession has been listed.

Signature of Consignee	Date	Name of Preparer Other Than Consignee	Date
☎ Telephone Number	Email Address of Consignee	Telephone Number	Email Address of Preparer Other Than Consignee

62A500-S1 (1-18)

Page No. ______

Commonwealth of Kentucky
DEPARTMENT OF REVENUE
Office of Property Valuation
Division of State Valuation, ST 32

AUTOMOBILE DEALER'S INVENTORY LISTING FOR LINE 34 TANGIBLE PERSONAL PROPERTY TAX RETURN

Property Assessed January 1, 2018

Kentucky UNBRIDLED SPIRIT™

See pages 11 and 12 for a complete list of mailing addresses.

Recommended for forms filed on or before due date to:
File the return with the PVA in the county of taxable situs.
***Returns filed after due date** with the Office of Property Valuation.*

Check applicable box and write in below ☐ Federal ID No. or ☐ Social Security No.	Name of Business	
	Name of Dealer	Telephone Number ( )
2nd **SSN** if joint return	Mailing Address	
Property is located in ________________________ County	City or Town / State / ZIP Code	
	Property Location (Number and Street or Rural Route, City)(Must List) **REQUIRED**	

Year	Make	Model	License Plate Number (If Applicable)	Vehicle Identification Number	NADA Clean Trade-in Value
				Total From This Page ➤	

62A500-M1 (1-18)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE
Office of Property Valuation
Division of State Valuation, ST 32

See pages 11 and 12 for a complete list of mailing addresses.

BOAT DEALER'S USED INVENTORY LISTING FOR LINE 31 TANGIBLE PERSONAL PROPERTY TAX RETURN

Property Assessed January 1, 2018

Recommended for forms filed on or before due date to:
File the return with the PVA in the county of taxable situs.
Returns filed after due date *with the Office of Property Valuation.*

Check applicable box and write in below ☐ Federal ID No. or ☐ Social Security No.	Name of Business	
	Name of Dealer	Telephone Number ( )
2nd **SSN** if joint return	Mailing Address	
Property is located in	City or Town State ZIP Code	
____________________ County	Property Location (Number and Street or Rural Route, City)(Must List) **REQUIRED**	

Used boats held for sale by a licensed boat dealer should be reported on Line 31 of the 62A500 and listed below.

Year	Make	Model	License Number (If Applicable)	Hull Number	NADA Trade-in Value
Total From This Page ➤					