

# TAX RATES – Year 2002

Bowling Green / Warren County / Kentucky / Schools

This summary of Tax Rates is complements of  
**William T. Carter**  
 Warren County Property Valuation Administrator.

The PVA Office does not control Tax Bills coded to be sent to Mortgage Companies. This is controlled by information furnished to the Sheriff's Office by the Mortgage Companies.

\* \* \*

\*Tangible applies to Merchants Tools, Construction Equipment, and Airplanes.

- Airplanes bill from Frankfort for 1997 Tax Bills.
- Airplanes billed locally for 1998 Tax Bills.
- Airplanes billed locally since 1999 Tax Bills at State Rate only if not used for Hire.
- Airplanes two (2) different rates started 1996 Tax Bills.

Tangible rates for Merchants Inventory were changed by Legislature for 1990.

- The State rate is .05 per \$100.
- The County, City, and School rates are the same as the other Tangible rates.

\* \* \*

Leasehold .015 State rate only.

Oil Assessments are taxed as Real Estate and Assessments are prepared & taxed from Frankfort since 1998.

Manufactures Inventory state rate changed by Legislature for 1990 to .05 per \$100.

\* \* \*

REVISED: 12/26/2002

Questions regarding this information, please contact:  
 Philip H. Bilyeu                      Tiffany Massey  
 Systems Administrator              Systems Operator  
 843-3268, x10                          843-3268, x18

NOTES:

District	Tax	Rates	
		Real Estate	Tangible* (see note)
<b>CITY</b>	City	26.4	26.0
	County	12.7	15.3
	State	13.5	45.0
	School (City)	66.7	67.3
	<b>Totals</b>	<b>119.3</b>	<b>153.6</b>
<b>ANNEX</b>	City	26.4	26.0
	County	12.7	15.3
	State	13.5	45.0
	School (County)	32.2	32.2
	<b>Totals</b>	<b>84.8</b>	<b>118.5</b>
<b>COUNTY</b>	County	12.7	15.3
	State	13.5	45.0
	School (County)	32.2	32.2
	<b>Totals</b>	<b>58.4</b>	<b>92.5</b>

Homestead/Disabled Exemption:

2001 & 2002 - \$26,800

2003 & 2004 - \$28,000

1999 & 2000 - \$25,400