

TAX RATES – Year 2014

Bowling Green / Warren County / Kentucky / Schools

This summary of Tax Rates is compliments of

Bob Branstetter

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.

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

- Airplanes billed locally since 1999 Tax Bills at State Rate at 1½¢ and local option if not used for Hire. Full rate if used for Hire.

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.

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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.

Intangible property tax is no longer assessed as of January 1, 2006.

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REVISED: 9/16/2014

For questions regarding this information, please contact:

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Chief Admin Asst
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+ County Rates

Real Estate

County	14.50
Library	4.20
Public Health	2.00
Extension	0.60
Conservation	0.30
TOTAL	21.60

Tangible

County	19.80
Library	4.66
Public Health	2.00
Extension	0.70
TOTAL	27.16

	Ste	Cnt	Sch	Hlt	Lib	Ext	Total
Aircraft	1.50	----	42.30	----	----	0.60	44.40
Watercraft	1.50	19.80	----	2.00	4.30	0.60	28.20
Inv-In-Tran	----	----	----	----	----	----	----

District	Tax	Rates	
		(¢ per \$100 of assessed value)	
CITY		Real Estate	Tangible* (Full Rate)
	City	20.60	26.00
	+County	21.60	27.16
	State	12.20	45.00
	School (City)	75.60	75.60
	Totals	130.00	173.76
ANNEX		Real Estate	Tangible* (Full Rate)
	City	20.60	26.00
	+County	21.60	27.16
	State	12.20	45.00
	School (County)	42.30	42.30
	Totals	96.70	140.46
COUNTY	+County	21.60	27.16
	State	12.20	45.00
	School (County)	42.30	42.30
	Totals	76.10	114.46

Homestead/Disabled Exemption:

2013 & 2014 - \$36,000

2011 & 2012 - \$34,000

2009 & 2010 - \$33,700