



Boone County Tax Rates

Per \$1,000 Assessed Value
Real, Tangible, Inventory and Motor Vehicle For Calendar Year 2009
Other Taxes For Calendar Year 2010

All information contained within is obtained from reliable sources and believed to be accurate, but Tri-ED does not guarantee its accuracy.

	BOONE COUNTY (Unincorporated Area)	City of Florence	City of Union	City of Walton
REAL PROPERTY				
County & State	\$3.090 (1)	\$3.090 (1)	\$3.090 (1)	\$3.090 (1)
City	0.000	2.460	2.170	1.050
Fire Districts	2.000 *	0.000	1.800	1.900
Schools				
County Schools	5.390 (a)	5.390 (a)	5.390 (a)	5.390 (a)
City Schools	0.000	0.000	0.000	10.060 (b)
TOTAL REAL PROPERTY	\$10.480	\$10.940	\$12.450	\$11.430 (a)
				\$16.100 (b)
TANGIBLE PROPERTY				
County & State	\$7.101 (2)	\$7.101 (2)	\$7.101 (2)	\$7.101 (2)
City	0.000	4.360	1.880	2.310
Fire Districts	2.000 *	0.000	1.800	1.900
Schools				
County Schools	5.390 (a)	5.390 (a)	5.390 (a)	5.390 (a)
City Schools	0.000	0.000	0.000	10.060 (b)
TOTAL TANGIBLE PROPERTY	\$14.491	\$16.851	\$16.171	\$16.701 (a)
				\$21.371 (b)
INVENTORIES IN-TRANSIT (See Note)				
Special Districts	\$0.690 (3)	\$0.690 (3)	\$0.690 (3)	\$0.690 (3)
City	0.000	0.000	0.000	0.000
Fire Districts	2.000 *	0.000	1.800	1.900
Schools				
County Schools	0.000 (a)	0.000 (a)	0.000 (a)	0.000 (a)
City Schools	0.000	0.000	0.000	0.000 (b)
TOTAL INVENTORIES IN-TRANSIT	\$2.690	\$0.690	\$2.490	\$2.590 (a)
				\$2.590 (b)
MOTOR VEHICLE				
County & State	\$6.550 (4)	\$6.550 (4)	\$6.550 (4)	\$6.550 (4)
City	0.000	0.000	0.000	2.310
Fire Districts Average Rate	2.000 *	0.000	1.800	1.900
Schools				
County Schools	5.390 (a)	5.390 (a)	5.390 (a)	5.390 (a)
City Schools	0.000	0.000	0.000	9.070 (b)
TOTAL MOTOR VEHICLES	\$13.940	\$11.940	\$13.740	\$16.150 (a)
				\$19.830 (b)
Manufacturing Machinery (5)	\$1.500	\$1.500	\$1.500	\$1.500
Raw Materials & Goods in Process (5)	\$0.500	\$0.500	\$0.500	\$0.500
OTHER TAXES				
	.5% (.005) Schools (no max.)			
Payroll (Individual)	.8% (.008) Max. \$423.94	2%	0%	0%
	.15% (.0015) Mental Health \$25 Max.)	\$2,136		
	TIF Wage Assessment: See NOTE			
Corporate Income	.5% (.005) Schools (no max.)	0.1% (.001)	None	None
	.8% (.008) County (\$423.94 max.)	on Gross Receipts		
	.15% (.0015) Mental Health \$25 Max.)	\$40 Min		
City/County Business License	\$25 for each location in county	\$10,000 Max	Collected by Boone County	Collected by Boone County
	TIF Wage Assessment: See NOTE			
Municipal Insurance Premium Tax	0%	8%	0%	5%
School Utilities Tax	3%	3%	3%	3%
Kentucky Sales & Use Taxes	6%	6%	6%	6%

NOTES:

1 = County Real Estate
 Tax Breakdown:

State	\$1.220
County	1.020
Library	0.500
Health	0.190
Extension	0.160
TOTAL	\$ 3.090

2 = County Tangible
 Tax Breakdown:

State	\$ 4.500
County	1.540
Library	0.500
Health	0.190
Extension	0.371
TOTAL	\$ 7.101

3 = INV. IN-TRANSIT
 Tax Breakdown:

State	\$ -
County	-
Library	0.500
Health	0.190
TOTAL	\$ 0.690

4 = Motor Vehicle
 Tax Breakdown

State	\$ 4.500
County	1.560
Library	0.300
Health	0.190
TOTAL	\$ 6.550

SCHOOL DISTRICTS:

(a) = Boone County
 (b) = Walton/Verona
 5 = State Only (No Local)

NOTE: Tax rate based on inventory moved out within 6 months.

* Specific rates for other unincorporated areas are as follows: Belleview - \$1.79; Burlington - \$1.50; Florence - \$1.00 (Outside city limits); Hebron - \$1.22; Petersburg - \$2.00; Pt. Pleasant - \$1.75; Union - \$1.60 and Verona - \$1.85; Walton - \$1.90.

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NOTE: Special Tax Increment Financing (TIF) wage assessment applies to certain sites in Richwood, KY area. Contact Boone County Occupational License Fee Director (Phone: 334-2144) details.

