



# 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
<b>REAL PROPERTY</b>				
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)
<b>TOTAL REAL PROPERTY</b>	<b>\$10.480</b>	<b>\$10.940</b>	<b>\$12.450</b>	<b>\$11.430 (a)</b>
				\$16.100 (b)
<b>TANGIBLE PROPERTY</b>				
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)
<b>TOTAL TANGIBLE PROPERTY</b>	<b>\$14.491</b>	<b>\$16.851</b>	<b>\$16.171</b>	<b>\$16.701 (a)</b>
				\$21.371 (b)
<b>INVENTORIES IN-TRANSIT (See Note)</b>				
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)
<b>TOTAL INVENTORIES IN-TRANSIT</b>	<b>\$2.690</b>	<b>\$0.690</b>	<b>\$2.490</b>	<b>\$2.590 (a)</b>
				\$2.590 (b)
<b>MOTOR VEHICLE</b>				
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)
<b>TOTAL MOTOR VEHICLES</b>	<b>\$13.940</b>	<b>\$11.940</b>	<b>\$13.740</b>	<b>\$16.150 (a)</b>
				\$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
<b>OTHER TAXES</b>				
	.5% (.005) Schools (no max.)			
Payroll (Individual)	.8% (.008) Max. \$423.94 .15% (.0015) Mental Health \$25 Max.) TIF Wage Assessment: See NOTE	2% \$2,136	0%	0%
Corporate Income	.5% (.005) Schools (no max.) .8% (.008) County (\$423.94 max.) .15% (.0015) Mental Health \$25 Max.) TIF Wage Assessment: See NOTE	0.1% (.001) on Gross Receipts \$40 Min \$10,000 Max	None	None
City/County Business License	\$25 for each location in county TIF Wage Assessment: See NOTE		Collected by Boone County	Collected by Boone County
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
<b>TOTAL</b>	<b>\$ 3.090</b>

2 = County Tangible  
 Tax Breakdown:

State	\$ 4.500
County	1.540
Library	0.500
Health	0.190
Extension	0.371
<b>TOTAL</b>	<b>\$ 7.101</b>

3 = INV. IN-TRANSIT  
 Tax Breakdown:

State	\$ -
County	-
Library	0.500
Health	0.190
<b>TOTAL</b>	<b>\$ 0.690</b>

4 = Motor Vehicle  
 Tax Breakdown

State	\$ 4.500
County	1.560
Library	0.300
Health	0.190
<b>TOTAL</b>	<b>\$ 6.550</b>

**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.

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

