



# Kenton County Tax Rates

Per \$1,000 Assessed Value  
 Real, Tangible, Inventory and Motor Vehicle For Calendar Year 2006  
 Other Taxes For Calendar Year 2007

	KENTON COUNTY (Unincorp. Area)	City of Covington *	City of Crescent Springs	City of Crestview Hills
<b>REAL PROPERTY</b>				
County & State	\$4.070 (1)	\$4.070 (1)	\$4.070 (1)	\$4.070 (1)
City	0.000	2.840	2.520	1.520
Fire Districts	2.000	0.000	0.000	0.000
Schools				
County Schools	5.560 (a)	5.560 (a)	5.560 (a)	5.560 (a)
City Schools	<u>0.000</u>	<u>9.220</u> (b)	<u>0.000</u>	<u>0.000</u>
<b>TOTAL REAL PROPERTY</b>	<b>\$11.630</b>	<b>\$12.470</b> (a) <b>\$16.130</b> (b)	<b>\$12.150</b> (a)	<b>\$11.150</b>
<b>TANGIBLE PROPERTY</b>				
County & State	\$8.581 (2)	\$8.581 (2)	\$8.581 (2)	\$8.581 (2)
City	0.000	2.840	1.890	0.000
Fire Districts	2.000	0.000	0.000	0.000
Schools				
County Schools	5.580 (a)	5.580 (a)	5.580 (a)	5.580 (a)
City Schools	<u>0.000</u>	<u>9.460</u> (b)	<u>0.000</u>	<u>0.000</u>
<b>TOTAL TANGIBLE PROPERTY</b>	<b>\$16.161</b>	<b>\$17.001</b> (a) <b>\$20.881</b> (b)	<b>\$16.051</b> (a)	<b>\$14.161</b>
<b>INVENTORIES IN-TRANSIT (See Note)</b>				
Special Districts	\$2.281 (3)	\$2.281 (3)	\$2.281 (3)	\$2.281 (3)
City	0.000	0.000	0.000	0.000
Fire Districts	2.000	0.000	0.000	0.000
Schools				
County Schools	0.000 (a)	0.000 (a)	0.000 (a)	0.000 (a)
City Schools	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>
<b>TOTAL INVENTORIES IN-TRANSIT</b>	<b>\$4.281</b>	<b>\$2.281</b> (a) <b>\$2.281</b> (b)	<b>\$2.281</b> (a)	<b>\$2.281</b> (a)
<b>MOTOR VEHICLE</b>				
County	\$7.258 (4)	\$7.258 (4)	\$7.258 (4)	\$7.258 (4)
City	\$0.000	\$0.000	\$0.000	\$0.000
Fire Districts	\$2.000	\$0.000	\$0.000	\$0.000
Schools				
County Schools	\$6.350 (a)	\$6.350 (a)	\$6.350 (a)	\$6.350 (a)
City Schools	<u>\$0.000</u>	<u>\$8.590</u> (b)	<u>\$0.000</u>	<u>\$0.000</u>
<b>TOTAL MOTOR VEHICLES</b>	<b>\$15.608</b> (a)	<b>\$13.608</b> (a) <b>\$15.848</b> (b)	<b>\$13.608</b> (a)	<b>\$13.608</b> (a)
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>				
Payroll (Individual)	.7097% first \$25,000; .1097% over \$25,000 Max FICA Cap	2.5% FICA Cap (\$2,437.50)	1.0% No Maximum	1.0% FICA Cap (\$975)
Corporate Income	Net under \$37,500 0.7097% Net over \$37,500 0.1097% Max. - FICA Cap	Graduated scale for license fee Net (\$40,000 max.)	License Fee - \$50 .075% Gross Receipts	License Fee - \$30 .75% Net No Maximum
Municipal Insurance Premium Tax	8%	10%	8%	-
School Utilities Tax	3%	3%	3%	3%
Kentucky Sales & Use Taxes	6%	6%	6%	6%

**NOTES:**

1 = County Real Estate  
Tax Breakdown:

State	\$	1.280
County		1.380
Library		0.820
NKAPC		0.300
Health		0.200
Extension		<u>0.090</u>
<b>TOTAL</b>	<b>\$</b>	<b>4.070</b>

2 = County Tangible  
Tax Breakdown:

State	\$	4.500
County		1.800
Library		1.616
NKAPC		0.365
Health		0.200
Extension		<u>0.100</u>
<b>TOTAL</b>	<b>\$</b>	<b>8.581</b>

3 = INV. IN-TRANSIT  
Tax Breakdown:

State	\$	-
County		-
Library		1.616
NKAPC		0.365
Health		0.200
Extension		<u>0.100</u>
<b>TOTAL</b>	<b>\$</b>	<b>2.281</b>

4 = Motor Vehicle  
Tax Breakdown

State	\$	4.500
County		1.580
Library		0.578
Health		0.200
NKAPC		0.300
Extension		<u>0.100</u>
<b>TOTAL</b>	<b>\$</b>	<b>7.258</b>

**SCHOOL DISTRICTS:**

(a) = Kenton County  
 (b) = Covington  
 (d) = Erlanger  
 (e) = Beechwood  
 (f) = Ludlow  
 5 = State Only (No Local)

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

Tri-County Economic Development Corporation  
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Kenton County Payroll Tax Rates Web Site: [www.kentoncounty.org/kentoncounty/colt/2005\\_Kenton\\_County\\_and\\_Cities\\_Rates.pdf](http://www.kentoncounty.org/kentoncounty/colt/2005_Kenton_County_and_Cities_Rates.pdf)



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Per \$1,000 Assessed Value  
Real, Tangible, Inventory and Motor Vehicle For Calendar Year 2006  
Other Taxes For Calendar Year 2007

	City of Edgewood	City of Elsmere	City of Erlanger	City of Ft. Mitchell
<b>REAL PROPERTY</b>				
County & State	\$4.070 (1)	\$4.070 (1)	\$4.070 (1)	\$4.070 (1)
City	2.560	2.250	2.630	1.410
Fire Districts	0.000	1.830	0.000	0.000
Schools				
County Schools	5.560 (a)	5.560 (a)	5.560 (a)	5.560 (a)
City Schools	<u>0.000</u>	<u>6.700</u> (d)	<u>6.700</u> (d)	<u>7.010</u> (e)
<b>TOTAL REAL PROPERTY</b>	<b>\$12.190 (a)</b>	<b>\$13.710 (a)</b>	<b>\$12.260 (a)</b>	<b>\$11.040 (a)</b>
		<b>\$14.850 (d)</b>	<b>\$13.400 (d)</b>	<b>\$12.490 (e)</b>
<b>TANGIBLE PROPERTY</b>				
County & State	\$8.581 (2)	\$8.581 (2)	\$8.581 (2)	\$8.581 (2)
City	0.000	2.900	5.580	0.000
Fire Districts	0.000	1.810	0.000	0.000
Schools				
County Schools	5.580 (a)	5.580 (a)	5.580 (a)	5.580 (a)
City Schools	<u>0.000</u> (d)	<u>6.700</u> (d)	<u>6.700</u> (d)	<u>7.010</u> (e)
<b>TOTAL TANGIBLE PROPERTY</b>	<b>\$14.161 (a)</b>	<b>\$18.871 (a)</b>	<b>\$19.741 (a)</b>	<b>\$14.161 (a)</b>
		<b>\$19.991 (d)</b>	<b>\$20.861 (d)</b>	<b>\$15.591 (e)</b>
<b>INVENTORIES IN-TRANSIT (See Note)</b>				
Special Districts	\$2.281 (3)	\$2.281 (3)	\$2.281 (3)	\$2.281 (3)
City	0.000	0.000	0.000	0.000
Fire Districts	0.000	1.830	0.000	0.000
Schools				
County Schools	0.000 (a)	0.000 (a)	0.000 (a)	0.000 (a)
City Schools	<u>0.000</u> (d)	<u>0.000</u> (d)	<u>0.000</u> (d)	<u>0.000</u> (e)
<b>TOTAL INVENTORIES IN-TRANSIT</b>	<b>\$2.281</b>	<b>\$4.111 (a)</b>	<b>\$2.281 (a)</b>	<b>\$2.281 (a)</b>
		<b>\$4.111 (d)</b>	<b>\$2.281 (d)</b>	<b>\$2.281 (e)</b>
<b>MOTOR VEHICLE</b>				
County	\$7.258 (4)	\$7.258 (4)	\$7.258 (4)	\$7.258 (4)
City	\$0.000	\$0.000	\$0.000	\$0.000
Fire Districts	\$0.000	\$1.000	\$1.000	\$0.000
Schools				
County Schools	\$6.350 (a)	\$6.350 (a)	\$6.350 (a)	\$6.350 (a)
City Schools	<u>\$0.000</u>	<u>\$6.710</u> (d)	<u>\$6.710</u> (d)	<u>\$5.740</u> (e)
<b>TOTAL MOTOR VEHICLES</b>	<b>\$13.608 (a)</b>	<b>\$14.608 (a)</b>	<b>\$14.608 (a)</b>	<b>\$13.608 (a)</b>
		<b>\$14.968 (d)</b>	<b>\$14.968 (d)</b>	<b>\$12.998 (e)</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>				
Payroll (Individual)	1.0%	1.0%	1.0%	1.0%
	No. Maximum	No. Maximum	No Maximum	No Maximum
License Fee - \$50	License Fee - \$50	License Fee - \$25	License Fee - \$50	License Fee - \$50
Corporate Income	.75% Net	1.0% Net	.075% Gross	.075% Gross
	No Maximum	\$1,000 Max.	\$40,000 Max.	No Maximum
	\$50 Minimum	\$30 Minimum		
Municipal Insurance Premium Tax	-	8%	10%	7%
School Utilities Tax	3%	3%	3%	3%
Kentucky Sales & Use Taxes	6%	6%	6%	6%

**NOTES:**

1 = County Real Estate Tax Breakdown:

State	\$	1.280
County		1.380
Library		0.820
NKAPC		0.300
Health		0.200
Extension		<u>0.090</u>
<b>TOTAL</b>	<b>\$</b>	<b>4.070</b>

2 = County Tangible Tax Breakdown:

State	\$	4.500
County		1.800
Library		1.616
NKAPC		0.365
Health		0.200
Extension		<u>0.100</u>
<b>TOTAL</b>	<b>\$</b>	<b>8.581</b>

3 = INV. IN-TRANSIT Tax Breakdown:

State	\$	-
County		-
Library		1.616
NKAPC		0.365
Health		0.200
Extension		<u>0.100</u>
<b>TOTAL</b>	<b>\$</b>	<b>2.281</b>

4 = Motor Vehicle Tax Breakdown:

State	\$	4.500
County		1.580
Library		0.578
Health		0.200
NKAPC		0.300
Extension		<u>0.100</u>
<b>TOTAL</b>	<b>\$</b>	<b>7.258</b>

**SCHOOL DISTRICTS:**

(a) = Kenton County  
(b) = Covington  
(d) = Erlanger  
  
(e) = Beechwood  
(f) = Ludlow  
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**NOTE: Tax rate based on inventory moved out within 6 months.**

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 Other Taxes For Calendar Year 2007

	City of Ft. Wright	City of Independence	City of Lakeside Park	City of Ludlow
<b>REAL PROPERTY</b>				
County & State	\$4.070 (1)	\$4.070 (1)	\$ 4.070 (1)	\$4.070 (1)
City	2.020	1.770	2.620	1.700
Fire Districts	0.000	1.950	0.000	0.000
Schools				
County Schools	5.560 (a)	5.560 (a)	5.560 (a)	5.560 (a)
City Schools	0.000	0.000	7.010 (e)	6.110 (f)
<b>TOTAL REAL PROPERTY</b>	<b>\$11.650 (a)</b>	<b>\$13.350 (a)</b>	<b>\$12.250 (a)</b> <b>\$13.700 (e)</b>	<b>\$11.330 (a)</b> <b>\$11.880 (f)</b>
<b>TANGIBLE PROPERTY</b>				
County & State	\$8.581 (2)	\$8.581 (2)	\$8.581 (2)	\$8.581 (2)
City	2.430	5.780	5.750	3.100
Fire Districts	0.000	2.000	0.000	0.000
Schools				
County Schools	5.580 (a)	5.580 (a)	5.580 (a)	5.580 (a)
City Schools	0.000	0.000	7.010 (e)	6.740 (f)
<b>TOTAL TANGIBLE PROPERTY</b>	<b>\$16.591 (a)</b>	<b>\$21.941 (a)</b>	<b>\$19.911 (a)</b> <b>\$21.341 (e)</b>	<b>\$17.261 (a)</b> <b>\$18.421 (f)</b>
<b>INVENTORIES IN-TRANSIT (See Note)</b>				
Special Districts	\$2.281 (3)	\$2.281 (3)	\$2.281 (3)	\$2.281 (3)
City	0.000	0.000	0.000	0.000
Fire Districts	0.000	2.000	0.000	0.000
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>\$2.281 (a)</b>	<b>\$4.281 (a)</b>	<b>\$2.281 (a)</b>	<b>\$2.281 (a)</b>
<b>MOTOR VEHICLE</b>				
County	\$7.258 (4)	\$7.258 (4)	\$7.258 (4)	\$7.258 (4)
City	\$1.977	\$0.000	\$2.769	\$0.000
Fire Districts	\$0.000	\$2.000	\$0.000	\$0.000
Schools				
County Schools	\$6.350 (a)	\$6.350 (a)	\$6.350 (a)	\$6.350 (a)
City Schools	\$0.000	\$0.000	\$5.740 (e)	\$7.460 (f)
<b>TOTAL MOTOR VEHICLES</b>	<b>\$15.585 (a)</b>	<b>\$15.608 (a)</b>	<b>\$16.377 (a)</b> <b>\$15.767 (e)</b>	<b>\$13.608 (a)</b> <b>\$14.718 (f)</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>				
Payroll (Individual)	1.0%	1.25%	1.0%	1.5%
	No Maximum	No Maximum	No Maximum	No Maximum
Corporate Income	License Fee - \$50 .075% Gross No Maximum	License Fee - \$50 .075% Gross No Maximum	License Fee - \$50 .75% Gross No Maximum	License Fee \$40
Municipal Insurance Premium Tax	6%	-	8%	10%
School Utilities Tax	3%	3%	3%	3%
Kentucky Sales & Use Taxes	6%	6%	6%	6%

**NOTES:**

1 = County Real Estate  
 Tax Breakdown:

State	\$	1.280
County		1.380
Library		0.820
NKAPC		0.300
Health		0.200
Extension		0.090
<b>TOTAL</b>	<b>\$</b>	<b>4.070</b>

2 = County Tangible  
 Tax Breakdown:

State	\$	4.500
County		1.800
Library		1.616
NKAPC		0.365
Health		0.200
Extension		0.100
<b>TOTAL</b>	<b>\$</b>	<b>8.581</b>

3 = INV. IN-TRANSIT  
 Tax Breakdown:

State	\$	-
County		-
Library		1.616
NKAPC		0.365
Health		0.200
Extension		0.100
<b>TOTAL</b>	<b>\$</b>	<b>2.281</b>

4 = Motor Vehicle  
 Tax Breakdown

State	\$	4.500
County		1.580
Library		0.578
Health		0.200
NKAPC		0.300
Extension		0.100
<b>TOTAL</b>	<b>\$</b>	<b>7.258</b>

**SCHOOL DISTRICTS:**  
 (a) = Kenton County  
 (b) = Covington  
 (d) = Erlanger  
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**NOTE: Tax rate based on inventory moved out within 6 months.**

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 Other Taxes For Calendar Year 2007

	City of Park Hills	City of Taylor Mill	City of Villa Hills
<b>REAL PROPERTY</b>			
County & State	\$ 4.070 (1)	\$4.070 (1)	\$ 4.070 (1)
City	2.240	2.180	2.130
Fire Districts	0.000	0.000	0.000
Schools			
County Schools	5.560 (a)	5.560 (a)	5.560 (a)
City Schools	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>
<b>TOTAL REAL PROPERTY</b>	<b>\$11.870 (a)</b>	<b>\$11.810 (a)</b>	<b>\$11.760 (a)</b>
<b>* Park Hills Road Tax</b>	<b>\$2.350</b>		
<b>TANGIBLE PROPERTY</b>			
County & State	\$8.581 (2)	\$8.581 (2)	\$8.581 (2)
City	0.000	4.350	2.050
Fire Districts	0.000	0.000	0.000
Schools			
County Schools	5.580 (a)	5.580 (a)	5.580 (a)
City Schools	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>
<b>TOTAL TANGIBLE PROPERTY</b>	<b>\$14.161 (a)</b>	<b>\$18.511 (a)</b>	<b>\$16.211 (a)</b>
<b>INVENTORIES IN-TRANSIT (See Note)</b>			
Special Districts	\$2.281 (3)	\$2.281 (3)	\$2.281 (3)
City	0.000	0.000	0.000
Fire Districts	0.000	0.000	0.000
Schools			
County Schools	0.000 (a)	0.000 (a)	0.000 (a)
City Schools	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>
<b>TOTAL INVENTORIES IN-TRANSIT</b>	<b>\$2.281 (a)</b>	<b>\$2.281 (a)</b>	<b>\$2.281 (a)</b>
<b>MOTOR VEHICLE</b>			
County	\$7.258 (4)	\$7.258 (4)	\$7.258 (4)
City	\$3.340	\$0.000	\$0.000
Fire Districts	\$0.000	\$0.000	\$0.000
Schools			
County Schools	\$6.350 (a)	\$6.350 (a)	\$6.350 (a)
City Schools	<u>\$0.000</u>	<u>\$0.000</u>	<u>\$0.000</u>
<b>TOTAL MOTOR VEHICLES</b>	<b>\$16.948 (a)</b>	<b>\$13.608 (a)</b>	<b>\$13.608 (a)</b>
Manufacturing Machinery (4)	\$1.500	\$1.500	\$1.500
Raw Materials & Goods in Process (4)	\$0.500	\$0.500	\$0.500
<b>OTHER TAXES</b>			
Payroll (Individual)	1.0%	2.0%	1.0%
	(\$500 Cap)	No Maximum	No Maximum
Corporate Income	License Fee - \$50 .35% Gross \$1,000 Maximum	License Fee - \$50 2% Net	License Fee - \$50 .075% Gross
Municipal Insurance Premium Tax	10%	8%	5%
School Utilities Tax	3%	3%	3%
Kentucky Sales & Use Taxes	6%	6%	6%

**NOTES:**

1 = County Real Estate  
Tax Breakdown:

State	\$	1.280
County		1.380
Library		0.820
NKAPC		0.300
Health		0.200
Extension		<u>0.090</u>
<b>TOTAL</b>	<b>\$</b>	<b>4.070</b>

2 = County Tangible  
Tax Breakdown:

State	\$	4.500
County		1.800
Library		1.616
NKAPC		0.365
Health		0.200
Extension		<u>0.100</u>
<b>TOTAL</b>	<b>\$</b>	<b>8.581</b>

3 = INV. IN-TRANSIT  
Tax Breakdown:

State	\$	-
County		-
Library		1.616
NKAPC		0.365
Health		0.200
Extension		<u>0.100</u>
<b>TOTAL</b>	<b>\$</b>	<b>2.281</b>

4 = Motor Vehicle  
Tax Breakdown:

State	\$	4.500
County		1.580
Library		0.578
Health		0.200
NKAPC		0.300
Extension		<u>0.100</u>
<b>TOTAL</b>	<b>\$</b>	<b>7.258</b>

**SCHOOL DISTRICTS:**

(a) = Kenton County  
 (b) = Covington  
 (d) = Erlanger  
 (e) = Beechwood  
 (f) = Ludlow  
 5 = State Only (No Local)

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

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