

# Kenton County Tax Rates

**Per \$1,000 Assessed Value**  
**Real, Tangible, and Inventory For Calendar Year 2010**  
**Motor Vehicle and Other Taxes For Calendar Year 2011**

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

	KENTON COUNTY (Unincorp. Area)	City of Covington *	City of Crescent Springs	City of Crestview Hills	
<b>REAL PROPERTY</b>					
County & State	\$4.440 (1)	\$4.440 (1)	\$4.440 (1)	\$4.440 (1)	
City	0.000	2.995	2.280	1.520	
Fire District	2.000	0.000	0.000	0.000	
Schools					
County Schools	5.570 (a)	5.570 (a)	5.570 (a)	5.570 (a)	
City Schools	<u>0.000</u>	<u>10.560</u> (b)	<u>0.000</u>	<u>0.000</u>	
<b>TOTAL REAL PROPERTY</b>	<b>\$12.010</b>	<b>\$13.005</b> (a)	<b>\$12.290</b> (a)	<b>\$11.530</b>	
		<b>\$17.995</b> (b)			
<b>TANGIBLE PROPERTY</b>					
County & State	\$9.160 (2)	\$9.160 (2)	\$9.160 (2)	\$9.160 (2)	
City	0.000	2.995	1.900	0.000	
Fire District	2.000	0.000	0.000	0.000	
Schools					
County Schools	5.570 (a)	5.570 (a)	5.570 (a)	5.570 (a)	
City Schools	<u>0.000</u>	<u>10.560</u> (b)	<u>0.000</u>	<u>0.000</u>	
<b>TOTAL TANGIBLE PROPERTY</b>	<b>\$16.730</b>	<b>\$17.725</b> (a)	<b>\$16.630</b> (a)	<b>\$14.730</b>	
		<b>\$22.715</b> (b)			
<b>INVENTORIES IN-TRANSIT (See Note)</b>					
Special Districts	\$0.620 (3)	\$0.620 (3)	\$0.620 (3)	\$0.620 (3)	
City	0.000	0.000	0.000	0.000	
Fire District	0.000	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>\$0.620</b>	<b>\$0.620</b> (a)	<b>\$0.620</b> (a)	<b>\$0.620</b> (a)	
<b>MOTOR VEHICLE</b>					
County	\$7.300 (4)	\$7.300 (4)	\$7.300 (4)	\$7.300 (4)	
City	\$0.000	\$0.000	\$0.000	\$0.000	
Fire District	\$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>\$15.650</b> (a)	<b>\$13.650</b> (a)	<b>\$13.650</b> (a)	<b>\$13.650</b> (a)	
		<b>\$15.890</b> (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)	.7097% first \$25,000; .1097% over \$25,000 Max \$76.02	2.5% FICA Cap (\$2,670)	1.0% No Maximum	1.0% FICA Cap (\$1,068)	
Corporate Income	Net under \$37,500 0.7097% Maximum fee \$266.14	License fee - \$50 Net, 2.5% (\$50 min - \$40,000 max)	License Fee - \$50 .075% Gross Receipts	License Fee - \$50 .75% Net No Maximum	
*Optional countywide business license fee covering all cities - \$225	Net over \$37,500 0.1097% to \$106,800 Max Fee \$76.02	License fee - \$50			
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	\$	1.220
County		1.480
Library		1.130
NKAPC		0.320
Health		0.200
Extension		0.090
<b>TOTAL</b>	<b>\$</b>	<b>4.440</b>

**2 = County Tangible  
Tax Breakdown:**

State	\$	4.500
County		2.040
Library		2.000
NKAPC		0.320
Health		0.200
Extension		0.100
<b>TOTAL</b>	<b>\$</b>	<b>9.160</b>

**3 = INV. IN-TRANSIT  
Tax Breakdown:**

State	\$	-
County		-
Library		-
NKAPC		0.320
Health		0.200
Extension		0.100
<b>TOTAL</b>	<b>\$</b>	<b>0.620</b>

**4 = Motor Vehicle  
Tax Breakdown**

State	\$	4.500
County		1.580
Library		0.600
Health		0.200
NKAPC		0.320
Extension		0.100
<b>TOTAL</b>	<b>\$</b>	<b>7.300</b>

**SCHOOL DISTRICTS:**

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

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

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**Per \$1,000 Assessed Value**  
**Real, Tangible, and Inventory For Calendar Year 2010**  
**Motor Vehicle and Other Taxes For Calendar Year 2011**

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	City of Edgewood	City of Elsmere	City of Erlanger	City of Ft. Mitchell
<b>REAL PROPERTY</b>				
County & State	\$4.440 (1)	\$4.440 (1)	\$4.440 (1)	\$4.440 (1)
City	2.400	2.180	3.150	1.460
Fire Districts	0.000	1.970	0.000	0.000
Schools				
County Schools	5.570 (a)	5.570 (a)	5.570 (a)	5.570 (a)
City Schools	0.000	7.190 (d)	7.190 (d)	7.610 (e)
<b>TOTAL REAL PROPERTY</b>	<b>\$12.410 (a)</b>	<b>\$14.160 (a)</b>	<b>\$13.160 (a)</b>	<b>\$11.470 (a)</b>
		\$15.780 (d)	\$14.780 (d)	\$13.510 (e)
<b>TANGIBLE PROPERTY</b>				
County & State	\$9.160 (2)	\$9.160 (2)	\$9.160 (2)	\$9.160 (2)
City	0.000	2.400	4.180	0.000
Fire Districts	0.000	1.970	0.000	0.000
Schools				
County Schools	5.570 (a)	5.570 (a)	5.570 (a)	5.570 (a)
City Schools	0.000 (d)	7.190 (d)	7.190 (d)	7.610 (e)
<b>TOTAL TANGIBLE PROPERTY</b>	<b>\$14.730 (a)</b>	<b>\$19.100 (a)</b>	<b>\$18.910 (a)</b>	<b>\$14.730 (a)</b>
		\$20.720 (d)	\$20.530 (d)	\$16.770 (e)
<b>INVENTORIES IN-TRANSIT (See Note)</b>				
Special Districts	\$0.620 (3)	\$0.620 (3)	\$0.620 (3)	\$0.620 (3)
City	0.000	0.000	0.000	0.000
Fire Districts	0.000	1.970	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 (d)	0.000 (d)	0.000 (e)
<b>TOTAL INVENTORIES IN-TRANSIT</b>	<b>\$0.620</b>	<b>\$2.590 (a)</b>	<b>\$0.620 (a)</b>	<b>\$0.620 (a)</b>
<b>MOTOR VEHICLE</b>				
County	\$7.300 (4)	\$7.300 (4)	\$7.300 (4)	\$7.300 (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	\$0.000	\$6.710 (d)	\$6.710 (d)	\$5.740 (e)
<b>TOTAL MOTOR VEHICLES</b>	<b>\$13.650 (a)</b>	<b>\$14.650 (a)</b>	<b>\$14.650 (a)</b>	<b>\$13.650 (a)</b>
		\$15.010 (d)	\$15.010 (d)	\$13.040 (e)
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%	1.5%	1.0%
	No Maximum	No Maximum	No Maximum	No Maximum
	License Fee - \$50	License Fee - \$50	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	\$50 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	\$	1.220
County		1.480
Library		1.130
NKAPC		0.320
Health		0.200
Extension		0.090
<b>TOTAL</b>	<b>\$</b>	<b>4.440</b>

**2 = County Tangible Tax Breakdown:**

State	\$	4.500
County		2.040
Library		2.000
NKAPC		0.320
Health		0.200
Extension		0.100
<b>TOTAL</b>	<b>\$</b>	<b>9.160</b>

**3 = INV. IN-TRANSIT Tax Breakdown:**

State	\$	-
County		-
Library		-
NKAPC		0.320
Health		0.200
Extension		0.100
<b>TOTAL</b>	<b>\$</b>	<b>0.620</b>

**4 = Motor Vehicle Tax Breakdown:**

State	\$	4.500
County		1.580
Library		0.600
Health		0.200
NKAPC		0.320
Extension		0.100
<b>TOTAL</b>	<b>\$</b>	<b>7.300</b>

**SCHOOL DISTRICTS:**

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

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

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	City of Ft. Wright	City of Independence	City of Lakeside Park	City of Ludlow
<b>REAL PROPERTY</b>				
County & State	\$4.440 (1)	\$4.440 (1)	\$ 4.440 (1)	\$4.440 (1)
City	2.190	2.000	3.140	2.120
Fire Districts	0.000	1.950	0.000	1.710
Schools				
County Schools	5.570 (a)	5.570 (a)	5.570 (a)	5.570 (a)
City Schools	0.000	0.000	7.610 (e)	6.690 (f)
<b>TOTAL REAL PROPERTY</b>	<b>\$12.200 (a)</b>	<b>\$13.960 (a)</b>	<b>\$13.150 (a)</b> <b>\$15.190 (e)</b>	<b>\$13.840 (a)</b> <b>\$14.960 (f)</b>
<b>TANGIBLE PROPERTY</b>				
County & State	\$9.160 (2)	\$9.160 (2)	\$9.160 (2)	\$9.160 (2)
City	3.270	5.960	11.820	5.450
Fire Districts	0.000	2.000	0.000	1.710
Schools				
County Schools	5.570 (a)	5.570 (a)	5.570 (a)	5.570 (a)
City Schools	0.000	0.000	7.610 (e)	6.690 (f)
<b>TOTAL TANGIBLE PROPERTY</b>	<b>\$18.000 (a)</b>	<b>\$22.690 (a)</b>	<b>\$26.550 (a)</b> <b>\$28.590 (e)</b>	<b>\$21.890 (a)</b> <b>\$21.300 (f)</b>
<b>INVENTORIES IN-TRANSIT (See Note)</b>				
Special Districts	\$0.620 (3)	\$0.620 (3)	\$0.620 (3)	\$0.620 (3)
City	0.000	0.000	0.000	0.000
Fire Districts	0.000	2.000	0.000	1.710
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>\$0.620 (a)</b>	<b>\$2.620 (a)</b>	<b>\$0.620 (a)</b>	<b>\$2.330 (a)</b>
<b>MOTOR VEHICLE</b>				
County	\$7.300 (4)	\$7.300 (4)	\$7.300 (4)	\$7.300 (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>\$15.627 (a)</b>	<b>\$15.650 (a)</b>	<b>\$16.419 (a)</b> <b>\$15.809 (e)</b>	<b>\$13.650 (a)</b> <b>\$14.760 (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 \$50
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	\$ 1.220
County	1.480
Library	1.130
NKAPC	0.320
Health	0.200
Extension	0.090
<b>TOTAL</b>	<b>\$ 4.440</b>

2 = County Tangible  
Tax Breakdown:

State	\$ 4.500
County	2.040
Library	2.000
NKAPC	0.320
Health	0.200
Extension	0.100
<b>TOTAL</b>	<b>\$ 9.160</b>

3 = INV. IN-TRANSIT  
Tax Breakdown:

State	\$ -
County	-
Library	-
NKAPC	0.320
Health	0.200
Extension	0.100
<b>TOTAL</b>	<b>\$ 0.620</b>

4 = Motor Vehicle  
Tax Breakdown

State	\$ 4.500
County	1.580
Library	0.600
Health	0.200
NKAPC	0.320
Extension	0.100
<b>TOTAL</b>	<b>\$ 7.300</b>

**SCHOOL DISTRICTS:**

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	City of Park Hills	City of Taylor Mill	City of Villa Hills
<b>REAL PROPERTY</b>			
County & State	\$ 4.440 (1)	\$4.440 (1)	\$ 4.440 (1)
City	2.090	3.000	2.040
Fire Districts	0.000	0.000	0.000
Schools			
County Schools	5.570 (a)	5.570 (a)	5.570 (a)
City Schools	0.000	0.000	0.000
<b>TOTAL REAL PROPERTY</b>	<b>\$12.100 (a)</b>	<b>\$13.010 (a)</b>	<b>\$12.050 (a)</b>
<b>* Park Hills Road Tax</b>	<b>\$1.550</b>		
<b>TANGIBLE PROPERTY</b>			
County & State	\$9.160 (2)	\$9.160 (2)	\$9.160 (2)
City	7.500	5.770	1.250
Fire Districts	0.000	0.000	0.000
Schools			
County Schools	5.570 (a)	5.570 (a)	5.570 (a)
City Schools	0.000	0.000	0.000
<b>TOTAL TANGIBLE PROPERTY</b>	<b>\$22.230 (a)</b>	<b>\$20.500 (a)</b>	<b>\$15.980 (a)</b>
<b>INVENTORIES IN-TRANSIT (See Note)</b>			
Special Districts	\$0.620 (3)	\$0.620 (3)	\$0.620 (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	0.000	0.000	0.000
<b>TOTAL INVENTORIES IN-TRANSIT</b>	<b>\$0.620 (a)</b>	<b>\$0.620 (a)</b>	<b>\$0.620 (a)</b>
<b>MOTOR VEHICLE</b>			
County	\$7.300 (4)	\$7.300 (4)	\$7.300 (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	\$0.000	\$0.000	\$0.000
<b>TOTAL MOTOR VEHICLES</b>	<b>\$16.990 (a)</b>	<b>\$13.650 (a)</b>	<b>\$13.650 (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)	1.5%	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	\$	1.220
County		1.480
Library		1.130
NKAPC		0.320
Health		0.200
Extension		0.090
<b>TOTAL</b>	<b>\$</b>	<b>4.440</b>

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State	\$	4.500
County		2.040
Library		2.000
NKAPC		0.320
Health		0.200
Extension		0.100
<b>TOTAL</b>	<b>\$</b>	<b>9.160</b>

**3 = INV. IN-TRANSIT Tax Breakdown:**

State	\$	-
County		-
Library		-
NKAPC		0.320
Health		0.200
Extension		0.100
<b>TOTAL</b>	<b>\$</b>	<b>0.620</b>

**4 = Motor Vehicle Tax Breakdown:**

State	\$	4.500
County		1.580
Library		0.600
Health		0.200
NKAPC		0.320
Extension		0.100
<b>TOTAL</b>	<b>\$</b>	<b>7.300</b>

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