

Kenton 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.

	KENTON COUNTY (Unincorp. Area)	City of Covington *	City of Crescent Springs	City of Crestview Hills
REAL PROPERTY				
County & State	\$4.350 (1)	\$4.350 (1)	\$4.350 (1)	\$4.350 (1)
City	0.000	2.995	2.300	1.450
Fire Districts (See Note)	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>10.260</u> (b)	<u>0.000</u>	<u>0.000</u>
TOTAL REAL PROPERTY	\$11.930	\$12.925 (a) \$17.605 (b)	\$12.230 (a)	\$11.380
TANGIBLE PROPERTY				
County & State	\$9.160 (2)	\$9.160 (2)	\$9.160 (2)	\$9.160 (2)
City	0.000	2.995	1.870	0.000
Fire Districts (See Note)	2.000	0.000	0.000	0.000
Schools				
County Schools	5.590 (a)	5.590 (a)	5.590 (a)	5.590 (a)
City Schools	<u>0.000</u>	<u>10.260</u> (b)	<u>0.000</u>	<u>0.000</u>
TOTAL TANGIBLE PROPERTY	\$16.750	\$17.745 (a) \$22.415 (b)	\$16.620 (a)	\$14.750
INVENTORIES IN-TRANSIT (See Note)				
Special Districts	\$2.620 (3)	\$2.620 (3)	\$2.620 (3)	\$2.620 (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>
TOTAL INVENTORIES IN-TRANSIT	\$4.620	\$2.620 (a)	\$2.620 (a)	\$2.620 (a)
MOTOR VEHICLE				
County	\$7.290 (4)	\$7.290 (4)	\$7.290 (4)	\$7.290 (4)
City	\$0.000	\$0.000	\$0.000	\$0.000
Fire Districts (See Note)	\$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>
TOTAL MOTOR VEHICLES	\$15.640 (a)	\$13.640 (a) \$15.880 (b)	\$13.640 (a)	\$13.640 (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
OTHER TAXES				
Payroll (Individual)	.7097% first \$25,000; .1097% over \$25,000 Max \$76.02 Net under \$37,500 0.7097% Maximum fee \$266.14	2.5% FICA Cap (\$2,670) License Fee - \$50 Net, 2.5% (\$50 Min - \$40,000 Max) License Fee-\$50	1.0% No Maximum License Fee - \$50 .075% Gross Receipts	1.0% FICA Cap (\$1,068) License Fee - \$50 .75% Net No Maximum
Corporate Income	* Optional county wide business license fee covering all cities \$225 Net over \$37,500 0.1097% to \$106,800 Max Fee \$76.02			
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		1.040
NKAPC		0.320
Health		0.200
Extension		<u>0.090</u>
TOTAL	\$	4.350

2 = County Tangible
Tax Breakdown:

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

3 = INV. IN-TRANSIT
Tax Breakdown:

State	\$	-
County		-
Library		2.000
NKAPC		0.320
Health		0.200
Extension		<u>0.100</u>
TOTAL	\$	2.620

4 = Motor Vehicle
Tax Breakdown:

State	\$	4.500
County		1.580
Library		0.600
Health		0.200
NKAPC		0.310
Extension		<u>0.100</u>
TOTAL	\$	7.290

SCHOOL DISTRICTS:

(a) = Kenton County
(b) = Covington
(d) = Erlanger

(e) = Beechwood
(f) = Ludlow
5 = State Only (No Local)

NOTE: Fire District Rate for Unincorp. areas is an average. Rates per \$1000: Piner-Fiskburg=\$2.00; Kenton=\$2.00; Ryland Heights=\$1.87; Boone Walton=\$1.90. Inventory in Transit Tax rate based on inventory moved out within 6 months.

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	City of Edgewood	City of Elsmere	City of Erlanger	City of Ft. Mitchell
REAL PROPERTY				
County & State	\$4.350 (1)	\$4.350 (1)	\$4.350 (1)	\$4.350 (1)
City	2.400	2.180	2.980	1.460
Fire Districts	0.000	1.970	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>6.950</u> (d)	<u>6.950</u> (d)	<u>7.430</u> (e)
TOTAL REAL PROPERTY	\$12.330 (a)	\$14.080 (a)	\$12.910 (a)	\$11.390 (a)
		\$15.450 (d)	\$14.280 (d)	\$13.240 (e)
TANGIBLE PROPERTY				
County & State	\$9.160 (2)	\$9.160 (2)	\$9.160 (2)	\$9.160 (2)
City	0.000	2.400	5.500	0.000
Fire Districts	0.000	1.970	0.000	0.000
Schools				
County Schools	5.590 (a)	5.590 (a)	5.590 (a)	5.590 (a)
City Schools	<u>0.000</u> (d)	<u>6.950</u> (d)	<u>6.950</u> (d)	<u>7.450</u> (e)
TOTAL TANGIBLE PROPERTY	\$14.750 (a)	\$19.120 (a)	\$20.250 (a)	\$14.750 (a)
		\$20.480 (d)	\$21.610 (d)	\$16.610 (e)
INVENTORIES IN-TRANSIT (See Note)				
Special Districts	\$2.620 (3)	\$2.620 (3)	\$2.620 (3)	\$2.620 (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	<u>0.000</u>	<u>0.000</u> (d)	<u>0.000</u> (d)	<u>0.000</u> (e)
TOTAL INVENTORIES IN-TRANSIT	\$2.620	\$4.590 (a)	\$2.620 (a)	\$2.620 (a)
MOTOR VEHICLE				
County	\$7.290 (4)	\$7.290 (4)	\$7.290 (4)	\$7.290 (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)
TOTAL MOTOR VEHICLES	\$13.640 (a)	\$14.640 (a)	\$14.640 (a)	\$13.640 (a)
		\$15.000 (d)	\$15.000 (d)	\$13.030 (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
OTHER TAXES				
Payroll (Individual)	1.0%	1.25%	1.0%	1.0%
	No Maximum	No Maximum	No Maximum	No Maximum
Corporate Income	License Fee - \$50 .75% Net	License Fee - \$50 1.0% Net	License Fee - \$50 .075% Gross	License Fee - \$50 .075% Gross
	No Maximum \$50 Minimum	\$50 Min. - \$1,000 Max.	\$40,000 Max.	No Maximum
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		1.040
NKAPC		0.320
Health		0.200
Extension		<u>0.090</u>
TOTAL	\$	4.350

2 = County Tangible
Tax Breakdown:

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

3 = INV. IN-TRANSIT
Tax Breakdown:

State	\$	-
County		-
Library		2.000
NKAPC		0.320
Health		0.200
Extension		<u>0.100</u>
TOTAL	\$	2.620

4 = Motor Vehicle
Tax Breakdown

State	\$	4.500
County		1.580
Library		0.600
Health		0.200
NKAPC		0.310
Extension		<u>0.100</u>
TOTAL	\$	7.290

SCHOOL DISTRICTS:

(a) = Kenton County
(b) = Covington
(d) = Erlanger

(e) = Beechwood
(f) = Ludlow
5 = State Only (No Local)

NOTE: Fire District Rate for Unicorp. areas is an average. Rates per \$1000: Piner-Fiskburg=\$2.00; Kenton=\$2.00; Ryland Heights=\$1.89; Boone Walton=\$1.75. 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
REAL PROPERTY				
County & State	\$4.350 (1)	\$4.350 (1)	\$ 4.350 (1)	\$4.350 (1)
City	2.100	2.000	3.140	2.120
Fire Districts	0.000	1.950	0.000	1.710
Schools				
County Schools	5.580 (a)	5.580 (a)	5.580 (a)	5.580 (a)
City Schools	<u>0.000</u>	<u>0.000</u>	<u>7.430</u> (e)	<u>6.480</u> (f)
TOTAL REAL PROPERTY	\$12.030 (a)	\$13.880 (a)	\$13.070 (a)	\$13.760 (a)
			\$14.920 (e)	\$14.660 (f)
TANGIBLE PROPERTY				
County & State	\$9.160 (2)	\$9.160 (2)	\$9.160 (2)	\$9.160 (2)
City	3.080	5.960	1.182	3.590
Fire Districts	0.000	1.950	0.000	1.710
Schools				
County Schools	5.590 (a)	5.590 (a)	5.590 (a)	5.590 (a)
City Schools	<u>0.000</u> (e)	<u>0.000</u>	<u>7.450</u> (e)	<u>6.480</u> (f)
TOTAL TANGIBLE PROPERTY	\$17.830 (a)	\$22.660 (a)	\$15.932 (a)	\$20.050 (a)
			\$17.792 (e)	\$19.230 (f)
INVENTORIES IN-TRANSIT (See Note)				
Special Districts	\$2.620 (3)	\$2.620 (3)	\$2.620 (3)	\$2.620 (3)
City	0.000	0.000	0.000	0.000
Fire Districts	0.000	1.950	0.000	1.710
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	\$2.620 (a)	\$4.570 (a)	\$2.620 (a)	\$4.330 (a)
MOTOR VEHICLE				
County	\$7.290 (4)	\$7.290 (4)	\$7.290 (4)	\$7.290 (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	<u>\$0.000</u>	<u>\$0.000</u>	<u>\$5.740</u> (e)	<u>\$7.460</u> (f)
TOTAL MOTOR VEHICLES	\$15.617 (a)	\$15.640 (a)	\$16.409 (a)	\$13.640 (a)
			\$15.799 (e)	\$14.750 (f)
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				
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 No Maximum
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		1.040
NKAPC		0.320
Health		0.200
Extension		<u>0.090</u>
TOTAL	\$	4.350

2 = County Tangible
Tax Breakdown:

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

3 = INV. IN-TRANSIT
Tax Breakdown:

State	\$	-
County		-
Library		2.000
NKAPC		0.320
Health		0.200
Extension		<u>0.100</u>
TOTAL	\$	2.620

4 = Motor Vehicle
Tax Breakdown:

State	\$	4.500
County		1.580
Library		0.600
Health		0.200
NKAPC		0.310
Extension		<u>0.100</u>
TOTAL	\$	7.290

SCHOOL DISTRICTS:

- (a) = Kenton County
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- (d) = Erlanger
- (e) = Beechwood
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**NOTE: Fire District Rate for Unicorp. areas is an average. Rates per \$1000: Piner-Fiskburg=\$2.00; Kenton=\$2.00; Ryland Heights=\$1.89; Boone
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	City of Park Hills	City of Taylor Mill	City of Villa Hills
REAL PROPERTY			
County & State	\$ 4.350 (1)	\$4.350 (1)	\$ 4.350 (1)
City	2.090	2.700	2.060
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>
TOTAL REAL PROPERTY	\$12.020 (a)	\$12.630 (a)	\$11.990 (a)
* Park Hills Road Tax	\$2.350		
TANGIBLE PROPERTY			
County & State	\$9.160 (2)	\$9.160 (2)	\$9.160 (2)
City	0.000	6.130	1.250
Fire Districts	0.000	0.000	0.000
Schools			
County Schools	5.590 (a)	5.590 (a)	5.590 (a)
City Schools	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>
TOTAL TANGIBLE PROPERTY	\$14.750 (a)	\$20.880 (a)	\$16.000 (a)
INVENTORIES IN-TRANSIT (See Note)			
Special Districts	\$2.620 (3)	\$2.620 (3)	\$2.620 (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	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>
TOTAL INVENTORIES IN-TRANSIT	\$2.620 (a)	\$2.620 (a)	\$2.620 (a)
MOTOR VEHICLE			
County	\$7.290 (4)	\$7.290 (4)	\$7.290 (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>
TOTAL MOTOR VEHICLES	\$16.980 (a)	\$13.640 (a)	\$13.640 (a)
Manufacturing Machinery (4)	\$1.500	\$1.500	\$1.500
Raw Materials & Goods in Process (4)	\$0.500	\$0.500	\$0.500
OTHER TAXES			
Payroll (Individual)	1.0%	2.0%	1.0%
	(\$500 Cap)	No Maximum	No Maximum
Corporate Income	License Fee - \$50 .35% Gross \$1,000 Maximum \$25 Minimum	License Fee - \$50 2% Net No Maximum	License Fee - \$50 .075% Gross No Maximum
Municipal Insurance Premium Tax	10%	8%	5%
School Utilities Tax	3%	3%	3%
Kentucky Sales & Use Taxes	6%	6%	6%

NOTES:

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Tax Breakdown:

State	\$	1.220
County		1.480
Library		1.040
NKAPC		0.320
Health		0.200
Extension		<u>0.090</u>
TOTAL	\$	4.350

2 = County Tangible
Tax Breakdown:

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

3 = INV. IN-TRANSIT
Tax Breakdown:

State	\$	-
County		-
Library		2.000
NKAPC		0.320
Health		0.200
Extension		<u>0.100</u>
TOTAL	\$	2.620

4 = Motor Vehicle
Tax Breakdown

State	\$	4.500
County		1.580
Library		0.600
Health		0.200
NKAPC		0.310
Extension		<u>0.100</u>
TOTAL	\$	7.290

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