

TAX RATE PROCESS CHECKLIST

For Area Extension Directors



COUNTY

- Receive Email From the EBO with Tax Rate Calculations
- Certification Date Listed On Worksheet
- REDs/AEDs/Regional Support Staff Review Calculations Sent By EBO
Reviews Should Be Conducted Collaboratively Between Regional Support & AEDs
- REDs/AEDs/Regional Support Staff Complete Tax Rate Revenue Projection Form
Projection Form Should Be Completed By Regional Support & Reviewed By AEDs
- Email Information To Area Extension Directors To Share With Counties
Regional Support Will Send Standardized Email To AEDs To Share With Counties As Necessary
- Extension District Board Sets Meeting Date & Time
AEDs Will Coordinate With Fiscal Contact To Arrange A Meeting Time For Extension District Board

AREA

SPGE Has 45 Days From This Date
To Set Rates

Tax Rate Elected/Proposed By EDB - Verify That All Associated Steps Are Conducted

- Board Proposes/Elects To Take The Compensating Rate
 - Present A Copy Of The Tax Rates To The Fiscal Court
Record rates below:

Real Property	Personal Property	Motor Vehicle
<i>AEDs Will Present Tax Rate Information To EDBs - AEDs Will Fill Out Documentation And Route To The Appropriate Recipient(s)</i>		

- Board Proposes A Rate Above Compensating (Not Greater Than 4%) - Please Notify RED
 - Advertisement Of Public Hearing Posted In Newspaper For 2 Consecutive Weeks
 - Public Hearing Conducted & Comments Accepted From Public
 - Notify Fiscal Court Within 7 Days Of Motion To Levy The Tax The Proposed Rates
 - Fiscal Court Has 30 Days To Approve/Disapprove/Fail To Act On The Proposed Rate
(Be Mindful Of The Timeline - SPGE Still Only Have 45 Days To Set A Rate)
 Record rates below:

Real Property	Personal Property	Motor Vehicle
<i>AEDs Will Present Tax Rate Information To EDBs - AEDs Will Coordinate With Fiscal Contact To Ensure Appropriate Notice Is Listed In The Newspaper As Required By Statute - AEDs Will Fill Out Documentation And Route To The Appropriate Recipients(s)</i>		

- Board Proposes A Rate Greater Than 4% - Please Notify RED
 - Advertisement Of Public Hearing Posted In Newspaper For 2 Consecutive Weeks
 - Public Hearing Conducted & Comments Accepted From Public
 - 45-Day Window Following Motion To Petition/Protest
 - Notify Fiscal Court Within 7 Days Of The Motion To Levy The Tax The Proposed Rates
 - Fiscal Court Has 30 Days To Approve/Disapprove/Fail To Act On The Proposed Rate
(Be Mindful Of The Timeline - SPGE Still Only Have 45 Days To Set A Rate)
 Record rates below:

Real Property	Personal Property	Motor Vehicle
<i>AEDs Will Present Tax Rate Information To EDBs - AEDs Will Coordinate With Fiscal Contact To Ensure Appropriate Notice Is Listed In The Newspaper As Required By Statute - AED Will Monitor If Proper Petition Is Filed In Conjunction With The Recall Process - AEDs Will Fill Out Documentation And Route To The Appropriate Recipients(s)</i>		

Routing Documentation

Complete Property Tax Rate Request Form (62A3000)

Copy To Department of Revenue Date Sent _____

Copy To County Clerk Date Sent _____

Original Maintained In County Office Date Sent _____

Copy To Regional Support Staff Date Sent _____

AEDs Will Fill Out Documentation & Acquire Appropriate Signatures And Route To The Appropriate Recipient(s)

Motor Vehicle Tax Rate Return Form

Copy To Department of Revenue Date Sent _____

Original Maintained In County Office Date Sent _____

Copy To Regional Support Staff Date Sent _____

AEDs Will Fill Out Documentation & Acquire Appropriate Signatures And Route To The Appropriate Recipient(s)

2023 Tax Rate Return Letter

Copy Maintained In County Office Date Sent _____

Original To Regional Support Staff Date Sent _____

AEDs Will Fill Out Documentation & Acquire Appropriate Signatures And Route To The Appropriate Recipient(s)

EDB Minutes Showing Tax Rates (including *Optional Taxes* from the Property Tax Rate Request Form)

Original Maintained In County Office Date Sent _____

Copy To Regional Support Staff Date Sent _____

AEDs Will Verify Minutes Specifically List The Rates Levied And Route To The Appropriate Recipient(s)

Regional Support To Scan One Single File Containing All Four Documents To EBO

Email To **EBO@uky.edu** Date Sent _____

Completed By Regional Support Staff