

INSTRUCTIONS

TANGIBLE PROPERTY TAX RETURN (REVENUE FORMS 62A500, 62A500-A, 62A500-C, 62A500-L and 62A500-W)

Definitions and General Instructions

The tangible personal property tax return includes instructions to assist taxpayers in preparing Revenue Forms 62A500, 62A500-A, 62A500-C, 62A500-L and 62A500-W. These instructions do not supersede the Kentucky Constitution or applicable Kentucky Revised Statutes.

Taxpayer—All individuals and business entities who own, lease or have a beneficial interest in taxable tangible property located within Kentucky on January 1 **must** file a tangible property tax return. All tangible property is taxable, except the following:

- personal household goods used in the home;
- crops grown in the year which the assessment is made and in the hands of the producer;
- tangible personal property owned by institutions exempted under Section 170 of the Kentucky Constitution.

The tangible return and instructions do not apply to real property, registered motor vehicles, apportioned vehicles, nonresident commercial watercraft companies, distilled spirits held in bonded warehouses and public service companies taxed under the provisions of KRS 136.120. Report apportioned vehicles on the Apportioned Vehicle Property Tax Return, Revenue Form 61A203. Public service corporations must file the Public Service Company Tax Return, Revenue Form 61A200. Nonresident commercial watercraft companies must file the Watercraft Property Tax Return, Revenue Form 61A207. Report distilled spirits in bonded warehouses on the Annual Report of Distilled Spirits in Bonded Warehouses, Revenue Form 61A508.

Intangible property is any property other than real and tangible personal property that represents evidence of value or the right to value under law or custom. Report intangible property on the Intangible Property Tax Return, Revenue Form 62A376, included in this packet.

Assessment Date—The assessment date for all tangible personal property is January 1.

Situs of Tangible Property—The taxable situs of tangible personal property in Kentucky is in the county where the property is physically located on January 1.

Filing Requirements—To properly report, note the following:

- Kentucky does not allow consolidated and joint returns.
- File a tangible property tax return for each property location within Kentucky.
- The return **must include** the property location by street address and county. A post office box is not acceptable as the property address.
- File the return between January 1 and May 15.
- **Do not enclose the tangible return with the income tax return.**
- File the return with the property valuation administrator (PVA) in the county of taxable situs or with the Division of State Valuation. A listing of PVA office locations and phone numbers is included in the instructions.
- **There is no filing extension for this return.**

Payment of Taxes—Do not send payments with your return. The sheriff in each county mails the tax bills no earlier than September 15. Returns filed after May 15 are billed by the Division of State Valuation.

Classification of Property—Real property includes all lands within this state and improvements thereon. Intangible property consists of any property or investment that represents evidence of value or the right to value under law or customs. Tangible personal property is every physical item subject to ownership, except real and intangible property.

Depreciable Assets—List depreciable assets on the appropriate schedule(s) at original cost. Apply appropriate factor(s) to obtain reported value. Do not use book depreciation for computing the fair cash value of depreciable assets. Do not include noncommercial aircraft, documented boats, non-Kentucky registered watercraft and assets used in farming. See line-by-line instructions for details.

Lessors and Lessees of Tangible Personal Property—Leased property must be listed by the owner on Revenue Form 62A500, regardless of the lease agreement's terms regarding tax liability. If the lessee is obligated to purchase the property (i.e., capital lease), he is deemed the owner.

If the lease terms do not obligate the lessee to purchase the property (i.e., operating lease), the lessor is deemed to be the owner. Classify leased assets based upon its economic life. The tax return must contain the name of the lessee and location of property. The lessee must file Revenue Form 62A500-L.

Tangible property leased to local governmental jurisdictions are exempt from state and local tax under the Governmental Leasing Act. **NOTE:** Tangible property leased from tax-exempt entities by nonexempt lessees must be reported by the lessee. Tangible property leased by a tax-exempt entity must be reported by the lessor.

Manufacturing Machinery—List machinery actually engaged in the manufacturing process on Revenue Form 62A500, Schedule B. Manufacturing begins at the point the raw material enters a process and is acted upon to change its size, shape or composition and ends when the product is in saleable condition. All activities preceding the introduction of the raw material into the manufacturing process and following the point at which the finished product is packaged or ready for sale are not manufacturing activities. Machinery and equipment used for in-process storage, and in areas within the process where the product is not acted upon, are not considered manufacturing machinery for Kentucky property taxation purposes. **List manufacturing machinery, whether owned or leased, on Schedule B.**

Commercial Radio, Television and Telephonic Equipment—Commercial radio, television and telephonic equipment directly used or associated with electronic equipment which broadcasts electronic signals to an antenna should be reported on Form 62A500, Schedule B. All other equipment including radio, television and telephonic towers should be listed on Schedule A. **Wireless telephone companies should report towers and equipment with the Public Service Branch on Form 61A200, Public Service Company Property Tax Return.**

Inventories—List inventories at fair cash value using full absorption first-in-first-out (FIFO) costing. Such costs include freight, labor, taxes and duties. LIFO deductions are not allowable. Goods held for lease or rent may be considered merchants inventory. See line 31 instructions for details. The owner of consigned manufacturing or merchandising inventory must list the property. Kentucky merchants must list merchandise consigned by a nonresident on the Consignee Tangible

Personal Property Tax Return, Revenue Form 62A500-C. For consignee reporting requirements, see the instructions for Revenue Form 62A500-C.

Automobile dealers must report all vehicles whether new, used, dealer assigned, titled, untitled, registered, or unregistered held for sale as motor vehicle inventory. Do not report Kentucky registered automobiles assessed and recorded in the Automated Vehicle Identification System (AVIS). Vehicles titled to dealers for their personal use are the only exception. List these vehicles on Form 62A500, Schedule C. All vehicles are valued at the dealer's cost. Include a list of motor vehicles with the return. The list must include make, model, year, Kentucky license plate number, if applicable, and vehicle identification number (VIN).

Farming Equipment and Livestock—Farm implements, farm machinery and livestock owned by or leased to a person actually engaged in farming are subject to a reduced state rate only.

Foreign Trade Zones—Tangible property located within an **activated** foreign trade zone, as designated under Title 19 U.S.C. Sec. 81, is subject to a state rate only. Complete a tangible return for every business located in an activated foreign trade zone. File the return with the Division of State Valuation, Revenue Cabinet, Frankfort, KY 40620. Attach a copy of the foreign trade zone certificate.

Pollution Control Facility—Tangible property of a qualifying pollution control facility is subject to a state rate only. A taxpayer must have an approved pollution control exemption certificate issued by the Kentucky Revenue Cabinet. List qualifying property on Form 62A500, Schedule B.

Fluidized Bed Energy Production Facilities—Property certified as a fluidized bed energy production facility as defined in KRS 211.390 is subject to a state rate only. Complete Revenue Form 62A500 for each fluidized bed energy production facility. The return must contain only the assessment for the facility. File the return with the Division of State Valuation, Revenue Cabinet, Frankfort, KY 40620. Report other tangible property on a separate return.

Enterprise Zones—Special tax advantages exist for businesses and individuals located within an enterprise zone. Counties, cities or urban county governments may, by act of the governing body of appropriate jurisdiction, levy a reduced rate on qualified property. State property taxes are not affected by this designation. If you have property within an enterprise zone, please check the appropriate box on Form 62A500, page 1. Attach a copy of your Enterprise Zone Qualified Business Certificate, which may be obtained from the local government jurisdiction.

Industrial Revenue Bonds—Tangible personal property owned and financed by a tax-exempt governmental unit or tax-exempt statutory authority, as defined under KRS 103.200, is subject to a state rate only. This includes all privately owned leasehold interests in industrial buildings owned and financed by a tax-exempt governmental unit or tax-exempt statutory authority. Report property value on Form 62A500, line 39. See line-by-line instructions for details.

Rebuilds or Capitalized Repairs—Cost figures for rebuilt equipment must be segregated according to "original" and "rebuild" costs and listed under two economic life classes on the tangible personal property tax return. The original cost of all assets is included in the year of acquisition in the appropriate class life. Any rebuild(s) capitalized for book or tax purposes are to be entered in the appropriate class life for the expected life of the rebuild. If a second rebuild occurs, the second rebuild is again included in age 1 of the appropriate class for the expected life of that rebuild. The first rebuild is then deleted from the original cost column and dropped from the valuation process.

Exceptions to the Fair Cash Value Computation

Taxable property inoperable and held for disposal as of the assessment date may be valued separately. List this property on Schedule C and include an affidavit explaining the circumstances and the basis for valuation. Such property is valued as follows:

- property that has been disposed of, but not written off the records, must be deducted from the original cost calculation; or
- if component parts have been removed and the remainder is useless to the business, report the actual scrap or salvage value; or
- if a visual inspection confirms that useful life has not ended, the true value is the greater of its depreciated book value or the actual salvage value; or
- property sold on or before May 15 through a proven arm's length transaction, is reported at the selling price.

Temporary idleness is not sufficient cause for separate valuation. This includes idleness attributed to seasonal operation or from repair or overhaul of equipment.

Listing and Valuing Tangible Personal Property

List depreciable property on Form 62A500, Schedule A or B, based on its economic life. To assist taxpayers in determining proper economic life classification a partial listing of Standard Industrial Classification (SIC) codes is included. Property descriptions frequently used in these specific industries are listed under each code. Most businesses have property falling into more than one economic life classification. **Use the chart as a general guide.**

An asset listing of each item of property must be available to the Revenue Cabinet upon request. The asset listing should include original cost, make, model, serial number and/or other identification numbers.

Fair Cash Value Computation

The fair cash value computation begins with cost. Cost must include inbound freight, mill-wrighting, overhead, investment tax credits, assembly and installation labor, material and expenses, and sales and use taxes. Premium pay and payroll taxes are included in labor costs. Costs are not reduced by trade-in allowances. Capitalize costs of major overhauls in the year in which they occur.

Cost should be net of additions, disposals and transfers occurring during the year. Multiply aggregate cost by the applicable conversion factor to determine reported value. The column totals represent the total original cost and total reported value of each class of property. Original cost totals must generally reconcile with the book cost. **NOTE:** Property written off the records, but still physically on hand, must be included in the computation.

Alternative Reporting Requirement

If a taxpayer believes the composite factors in the return have overvalued or undervalued the property, the taxpayer may petition the Revenue Cabinet to accept an alternative reporting method. Check the box on Form 62A500, page 1, if an alternative method of valuation is submitted. The taxpayer must file the return and affidavit of alternative valuation with the Division of State Valuation. The affidavit must include a proposed alternate valuation method, justification of the method chosen and any evidence that supports the proposed method. Evidence could include, but is not limited to, the following:

- independent appraisals;
- objective reports prepared for reasons other than for property tax;
- actual sales information;
- information about the physical deterioration of the property; or
- information about functional or economic obsolescence.

GENERAL INFORMATION

Revenue Form 62A500

For valuation information or assistance in filing this return, contact the PVA in your county (see the addresses and telephone numbers in these instructions) or the Division of State Valuation at (502) 564-2557. Forms can be downloaded from the Kentucky Revenue Cabinet's Web site at: <http://revenue.state.ky.us>.

General Information—Provide the following information:

- Social Security number or Federal Employer Identification Number;
- NAICS code that most closely identifies your business activity;
- type of business activity;
- tangible personal property listings in other Kentucky counties (check appropriate box);
- alternative valuation (check appropriate box);
- name and address of business;
- property location (street address);
- county where the property is physically located;
- property is located in enterprise zone (check appropriate box);
- organization type (check appropriate box);
- taxpayer signature and telephone number and the preparer's (other than taxpayer) name at the bottom of Form 62A500, Schedule C.

Failure to properly complete the general information section may result in omitted property notices, subject to penalties and interest.

Instructions for Lines 11–16 and 21–26 (Depreciable Assets)

Schedule A property includes, but is not limited to:

- business furniture and fixtures;
- professional trade tools and equipment;
- signs, billboards and towers;
- domestic commercial watercraft;
- drilling, mining and construction equipment;
- mini- and mainframe computers; and
- telecommunications equipment.

Schedule B property includes:

- qualifying commercial radio, television and telephonic equipment;
- qualified pollution control facilities; and
- manufacturing machinery and computer equipment controlling the machinery.

Schedules A and B list six economic life classes. Property is classified by the expected economic life.

The age of property, whether purchased new or used, is determined as follows: property purchased in the year prior to the assessment date is age 1; purchases made 2 years prior are age 2; etc. Assets listed into Classes I, II and III, whose ages exceed the maximum age for each class (13 years), should be aggregated on "Age 13+" of the original cost column. Assets listed into Classes IV and V whose ages exceed the maximum age for each class (27 years) should be aggregated on "Age 27+" of the original cost column. As long as an asset is in use, it is valued using the appropriate factor as determined by its class and age. For Class VI assets whose age is greater than 27 years contact the Division of State Valuation for the appropriate factor.

Multiply the original cost by the conversion factor to arrive at the reported value. Add original costs for each class to determine the total original cost by class. Add reported values for each class to determine the total reported value by class. The column totals for original cost and reported value for each class of property are listed in the space provided for Schedule A and B property on Form 62A500, page 1. The grand total of original cost and reported value for all classes of property are summarized on lines 17 and 27.

Line-by-Line Instructions

The following describes the various property categories. Report these values on Form 62A500, page 1.

31 Merchants Inventory—Merchants inventory represents goods held for sale or machinery and equipment that originated under a floor plan financing agreement. It may include retail goods, wholesale goods, consigned goods and goods held by a distributor. *Attach a separate schedule for machinery and equipment reported as inventory.*

32 Manufacturers Finished Goods—Manufacturers finished goods represent products that have been manufactured and are ready for sale or shipment.

33 Manufacturers Raw Materials—This group includes raw materials actually on hand at the plant for the purpose of introduction to the manufacturing process. It does not include unmanufactured agricultural products. *List raw materials not on hand at the plant on line 35.*

Manufacturers Goods in Process—Manufacturers goods in process include inventory that has been acted upon in some manner, but has not completed the manufacturing process.

34 Motor Vehicles Held for Sale (Dealers Only)—Motor vehicles held for sale shall be subject to property tax as goods held for sale in the regular course of business and are subject to a state rate only.

Salvage Titled Vehicles (Insurance Companies Only)—Salvage titled motor vehicles held by an insurance company, are subject to tax as goods held for sale in the regular course of business and are reported on line 34.

New Farm Machinery Held Under a Floor Plan and Used Farm Machinery—New farm machinery and other equipment, held in the retailer's inventory for sale under a floor plan financing arrangement by a retailer, are subject to a state rate only.

New Boats and Marine Inventory (Dealers Only)—New boats and new marine equipment inventory held for retail sale under a floor plan financing arrangement by a dealer registered under KRS 235.220 are subject to a state rate only.

As of January 1, 2001, any nonferrous metal located in a commodity warehouse and held on warrant is subject to a state rate only.

35 Goods Stored in Warehouse/Distribution Center—Report personal property placed in a warehouse or distribution center for shipment to a Kentucky destination or held longer than six months on line 35.

36 Goods Stored in Warehouse/Distribution Center—in Transit—Personal property placed in a warehouse or distribution center for purposes of further shipment to an out-of-state destination shall be reported on line 36. The owner of the property must demonstrate that the personal property will be shipped out of state within the next six months. Property shipped to in-state destinations or held longer than six months is reported on line 35.

37 Unmanufactured Tobacco Products not at Manufacturers Plant nor in the Hands of the Grower or His Agent—Tobacco grown in the year of assessment is exempt from taxation in that year. Such products still on hand as of January 1 of the following year would be taxable. This property is subject to a state property tax rate and a county/city tax rate.

38 Other Unmanufactured Agricultural Products not at Manufacturers Plant nor in the Hands of the Grower or His Agent—Any unmanufactured agricultural products, other than tobacco not in the hands of the manufacturer, grower or the growers agent, are subject to a state tax rate and a county/city tax rate.

39 Unmanufactured Agricultural Products at Manufacturers Plant or in the Hands of the Grower or His Agent—Any unmanufactured agricultural products actually in the hands of the manufacturer, grower or the growers agent are subject to a state tax rate only.

Industrial Revenue Bond Property—Tangible personal property purchased with an industrial revenue bond (IRB) is subject to taxation at a state rate only. **This rate shall not apply to the proportion of value of the leasehold interest created through any private financing.** Upon expiration of the bond, property is fully reportable on Schedules A and B at the appropriate age. The information necessary for calculation of taxable value of IRB property includes the following:

- the amount of the bond,
- the real property assessment,
- the personal property assessment,
- the life of the bond, and
- recipient of the property upon full amortization of the bond.

The valuation of industrial revenue bond personal property contemplates ownership upon full amortization of the bond issue. If the property converts to the private entity upon full amortization, the property is assessed higher as the bond ages and as the private enterprise assumes a greater leasehold interest.

The following example provides the basics of IRB property valuation:

Total industrial revenue bond value	—	\$11,000,000
Real property valuation	—	\$1,000,000
Life of the bond issue	—	20 Years

The private entity receives the IRB property upon amortization of the issuance.

Total industrial revenue bond		\$11,000,000
Less: Real property valuation	(\$	1,000,000)
Tangible personal property cost		\$10,000,000

All machinery purchased under the IRB must first be segregated and calculated as described for lines 11–16 and 21–26.

Step 1: \$10,000,000 X Economic Life Factor =
Reported Value

Step 2: Reported Value X Actual Property Age/20
(e.g., life of the IRB)

Step 3: Carry Step 2 result to Form 62A500, line 39.

Conversely, if the tax-exempt statutory authority ultimately receives the property, the assessed valuation for taxation purposes begins at 100 percent and is fully amortized over the life of the bond.

Contact the Division of State Valuation at (502) 564-2557 with questions or for additional information and instruction.

50 Livestock and Farm Equipment—List the fair cash value of all owned or leased farm equipment and livestock.

Fluidized Bed Energy Production Facilities—Property certified as a fluidized bed energy production facility as defined in KRS 211.390 is subject to taxation at a state rate only. See instructions for lines 11–16 to calculate the value of certified property.

60 Other Tangible Personal Property—List the totals from Schedule C on Form 62A500, line 60.

Schedule C property includes:

- aircraft for hire and non-Kentucky registered watercraft;
- materials, supplies and spare parts;
- investment properties such as coin, stamp, art or other collections;
- research libraries; and
- precious metals.

List aircraft for hire and non-Kentucky registered watercraft on the appropriate line on Schedule C at fair market value.

Materials, supplies and spare parts, normally expensed, must be segregated and valued separately. Any supplies included in inventory should be removed from the inventory value and reported on Schedule C. In all cases, list such property at original cost.

Supply items are valued at original cost in the amount on hand at year-end. Returnable containers, such as barrels, bottles, carboys, coops, cylinders, drums, reels, etc., are valued separately at original cost.

List the fair market value of all coin collections, stamp collections, art works, other collectibles and research libraries. List the number of ounces of all gold, silver, platinum and other precious metals. If the market value of a precious metal is known, list the value per ounce as of the preceding December 31 in the Value Per Ounce column. Multiply the number of ounces by the value per ounce to determine the total fair market value.

70 Foreign Trade Zone—Tangible personal property located within an activated foreign trade zone as designated under Title 19 U.S.C. Section 81 is subject to taxation at a state rate only. Complete Form 62A500 using the composite conversion factors for depreciable assets.

81 Construction Work in Progress (Manufacturing Machinery)—Machinery and equipment that eventually becomes part of the manufacturing process is classified as manufacturing machinery during the construction period. Report such property at original cost.

82 Construction Work in Progress (Other Tangible Property)—During the construction period, list all tangible property that “does not” become part of the manufacturing process on line 82. **NOTE:** Tangible property includes contractor’s building components.

90 Recycling Machinery and Equipment—List machinery or equipment, not used in a manufacturing process, owned by a business, industry or organization in order to collect, source separate, compress, bale, shred or otherwise handle waste materials if the machinery or equipment is primarily used for recycling purposes (KRS 132.200(16)). *Examples:* balers, briquetters, compactors, containers, conveyors, conveyor systems, cranes with grapple hooks, crushers, densifiers, exhaust fans, fluffers, granulators, lift-gates, magnetic separators, material recovery facility equipment, pallet jacks, perforators, pumps with oil, scales, screeners, shears, shredders, two-wheel carts and vacuum systems.

Revenue Form 62A500-A

Noncommercial Aircraft — List the serial number, federal registration number, make, year, model, size, power and value of all aircraft owned on January 1. Attach a separate sheet if necessary. Include additional information regarding avionics equipment, engine hours, condition and other documentation that may influence the aircraft value in the space provided. Do not list aircraft assessed as public service company property. List commercial aircraft not assessed as a public utility on Revenue Form 62A500, Schedule C.

Revenue Form 62A500-C

If on January 1 you have in your possession any consigned inventory that is held and not owned by you, you are required to complete this form and report the kind, nature, owner and value of all such inventory. If you are assuming the responsibility for the property taxes on the consigned inventory, you must report the value of such inventory on the tangible personal property tax return appropriate for your business activity. Consigned inventory must be valued using full absorption first-in-first-out (FIFO) costing. LIFO deductions are not allowable. A separate return is required for each location at which consigned goods are located. File the return as an attachment to Revenue Form 62A500.

Revenue Form 62A500-L

All persons and business entities who lease tangible personal property from others (e.g., lessees) are required to file the Lessee Tangible Personal Property Tax Return, Revenue Form 62A500-L. A separate return for each property location is required. File the return as an attachment to Revenue Form 62A500.

Provide all information requested. List the name and address of the lessor and the related equipment information, including the type of equipment, year of manufacture, model, selling price new, gross annual rent, date of the lease, length of the lease and purchase price at the end of the lease. Attach a separate schedule if necessary.

Revenue Form 62A500-W

Documented Boats — Boats registered with the United States Coast Guard, situated in Kentucky, are subject to personal property taxes. These must be listed on the Tangible Personal Property Tax Return (Documented Watercraft), Revenue Form 62A500-W, and filed with the Division of State Valuation or PVA in the county where the boat is located.

List domestic commercial watercraft not assessed as a public utility on Revenue Form 62A500, Schedule A, Class VI. List non-Kentucky registered watercraft on Revenue Form 62A500, Schedule C.

Kentucky Revenue Cabinet Mission Statement

To provide courteous, accurate and efficient services for the benefit of Kentucky and its citizens, and administer the tax laws of the Commonwealth in a fair and impartial manner.

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The Kentucky Revenue Cabinet does not discriminate on the basis of race, color, national origin, sex, religion, age or disability in employment or the provision of services.

Property Classification Guidelines

List depreciable property based on its economic life. To assist taxpayers in determining proper economic life classification, a partial listing of the North American Industry Classification System (NAICS) codes follows. Property descriptions frequently used in these specific industries are listed under each code. Most businesses have property falling into more than one economic life classification.

GENERAL BUSINESS ACTIVITIES CLASS

General business purpose integrated computer systems and related peripheral equipment, such as mini-computers, micro-processors, terminals, disk and tape drives, printers, data entry equipment and software.	I
General administrative activities involving data handling equipment such as typewriters, calculators, adding and accounting machines, copiers and duplicating equipment, and fax machines.	II
General administrative activities involving the use of desks, file cabinets, communications equipment, security systems, and other office furniture, fixtures and equipment.	III

NOTE: There is no single class for computers and related hardware used to control manufacturing processes.

NAICS Code	Business Description	Class
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AGRICULTURE, FORESTRY FISHING AND HUNTING

	<ul style="list-style-type: none"> • Logging equipment • Office furniture and equipment, fork lift trucks • Harvesting equipment • Grain bins 	<ul style="list-style-type: none"> III III III III
111000	Crop production (including greenhouse and floriculture)	
112900	Animal production (including breeding of cats and dogs)	
113000	Forestry and logging (including forest nurseries and timber tracts)	
114110	Fishing	
114210	Hunting and trapping	

MINING

	<ul style="list-style-type: none"> • Belting, continuous miner and roof driller • Batteries, rockdusters, scoops and shuttle cars • Office furniture and equipment, fork lift trucks • Supply cars, underground locomotives, mine fans • Electrical substations, personnel carriers • Dozers, tractors, dump trucks and loaders • Coal/mineral processing equipment (prep plant) • Above-ground locomotives 	<ul style="list-style-type: none"> I I III III III IV VI VI
211110	Oil and gas extraction	
212110	Coal mining	
212200	Metal ore mining	
212300	Nonmetallic mineral mining and quarrying	

CONSTRUCTION

	<ul style="list-style-type: none"> • Special tools and devices • Office furniture and equipment, fork lift trucks • Barricades, warning signs, etc. • Backhoe, unlicensed trailer and wagon • Trenchers, boring machines, ditch diggers, etc. • Dozers, tractors, trucks and loaders • Pulverizers and mixers, etc. 	<ul style="list-style-type: none"> I III III III III IV V
233110	Land subdivision and land development	
233200	Residential building construction	
233300	Nonresidential building construction	
234100	Highway, street, bridge and tunnel construction	
235110	Plumbing, heating and air-conditioning contractors	
235210	Painting and wall covering contractors	
235310	Electric contractors	
235400	Masonry, drywall, insulation and tile contractors	
235500	Carpentry and floor contractors	
235610	Roofing, siding and sheet metal contractors	
235710	Concrete contractors	
235810	Water well drilling contractors	

NAICS Code	Business Description	Class
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MANUFACTURING

<ul style="list-style-type: none"> • Special tools (including jigs, molds, die cavities) • Laser cutters • Office furniture and equipment, fork lift trucks • Storage racks, maintenance equipment, conveyors • Heavy equipment (presses, casting machines) • Above-ground tanks <= 30,000 gallons 	<ul style="list-style-type: none"> I II III V VI VI
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Food Manufacturing

<ul style="list-style-type: none"> • Juice extractors, peelers and corers, cutters • Potato chip fryers, slicers and related equipment • Palletizer, carts, flaking trays • Dryer, steel bins, extruder, centrifuge MDL, blender 	<ul style="list-style-type: none"> III III V V
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311110	Animal food manufacturing	
311200	Grain and oilseed milling	
311300	Sugar and confectionery product mfg.	
311400	Fruit and vegetable preserving and specialty food	
311500	Dairy product mfg.	
311610	Animal slaughtering and processing	
311710	Seafood product preparation and packaging	
311800	Bakeries and tortilla mfg.	
311900	Other food mfg. (including coffee, tea, flavoring and seasonings)	

Beverage and Tobacco Manufacturing

<ul style="list-style-type: none"> • Casing, control and measuring instruments • Brewing, blend and dispersion equipment • Fermentation, sterilization equipment and system • De-sanding, drying and flavor machines 	<ul style="list-style-type: none"> III III VI VI
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312100	Beverages (including breweries, wineries and distilleries)	
312200	Tobacco mfg.	

Apparel, Textile Mills and Textile Product Mills

<ul style="list-style-type: none"> • Cleaning and micro dust extracting machines • Laser cutter, microprocessor control equipment • Boarding, dryers, knitting machines, etc. • Textile mill equipment, except knitwear • Carding, combing and roving machinery 	<ul style="list-style-type: none"> III III III V V
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313000	Textile mills	
314000	Textile product mills	
315100	Apparel knitting mills	
315210	Cut and sew apparel contractors	
315990	Apparel accessories and other apparel mfg.	

Leather and Allied Product Manufacturing

<ul style="list-style-type: none"> • Storage racks and maintenance equipment • Sewing machine, cutter, spreader, tacker • Assets used in tanning, currying, etc. 	<ul style="list-style-type: none"> V V V
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316110	Leather and hide tanning and finishing	
316210	Footwear mfg. (including leather, rubber and plastics)	
316990	Other leather and allied product mfg.	

Wood Products Manufacturing

<ul style="list-style-type: none"> • Saw-mill equipment • Sanders, clamps and dust collectors • Chippers and grinders, lathes • Cutting, drying and wood presses 	<ul style="list-style-type: none"> III III V V
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321110	Sawmills and wood preservation	
321210	Veneer, plywood and engineered wood product mfg.	
321900	Other wood product mfg.	

Paper, Printing and Related Support Activities

<ul style="list-style-type: none"> • Bailer, shredder, selectronic imaging • Collating, folding, labeling machines • Feeders, binders, shrink-wrap and trimmer • Non-automated presses • Presses and assets used in pulps mfg. 	<ul style="list-style-type: none"> III III V V VI
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322100	Pulp, paper and paperboard mills	
322200	Converted paper product mfg.	
323100	Printing and related support activities	

NAICS Code	Business Description	Class	NAICS Code	Business Description	Class
Petroleum and Coal Products Manufacturing			Machinery Manufacturing		
	<ul style="list-style-type: none"> Forklifts, scissor lifts and aerial lifts Trenchers, boring machines, ditch diggers, etc. Presses, punches, bending machines 	III III VI		<ul style="list-style-type: none"> Material handling equipment Storage racks and powder booths Presses, casting machines 	III V VI
324110	Petroleum refineries (including integrated)		333000	Machinery mfg.	
324120	Asphalt paving, roofing and saturated materials mfg.		333100	Agriculture and construction machinery mfg.	
324190	Other petroleum and coal products mfg.		333200	Industrial machinery mfg.	
			333310	Commercial and service industry machinery	
			333410	Air-conditioning, refrigeration equipment mfg.	
			333610	Engine, turbine and power transmission equipment	
			333900	Other general purpose machinery mfg.	
Chemical Manufacturing			Computer and Electronic Product Manufacturing		
	<ul style="list-style-type: none"> Gas chromatograph, spectrometer, GLC, HPLC Injection and lost-core molding machine Dryer, belt, kiln, mills Mixing and blending equipment 	III III V V		<ul style="list-style-type: none"> Material handling equipment Drilling, grinding and tapping machines Storage racks and powder booths 	III V V
325100	Basic chemical mfg.		334110	Computer and peripheral equipment mfg.	
325200	Resin, synthetic rubber and artificial and synthetic fibers		334200	Communications equipment mfg.	
325300	Pesticide, fertilizer and other agricultural chemical mfg.		334310	Audio and video equipment mfg.	
325410	Pharmaceutical and medicine mfg.		334410	Semiconductor and other electronic component mfg.	
325500	Paint coating and adhesive mfg.		334500	Electromedical and control instruments mfg.	
325600	Soap, cleaning compound and toilet preparation mfg.		334610	Magnetic and optical media mfg.	
325900	Other chemical product mfg.				
Plastics and Rubber Products Manufacturing			Electrical Equipment and Appliance Manufacturing		
	<ul style="list-style-type: none"> Mandrels, lasts, pallets, patterns, rings and insert plates Injection molding machine Packers, sealers, labelers and label dispensers Storage racks and maintenance equipment Sewing machine, cutter, leak tester, spreader, tacker Extruders, kneaders, mixing mills, dryers Baling presses and separators 	I III III V V V V		<ul style="list-style-type: none"> Coil and material handling equipment Drilling, grinding and tapping machines Gear cutting, forming and finishing machines Power presses, press brakes and shears 	III V V V
326100	Plastics product mfg.		335000	Electrical equipment mfg.	
326200	Rubber product mfg.		335200	Household appliance mfg.	
			335900	Other electrical equipment and component mfg.	
Nonmetallic Mineral Product Manufacturing			Transportation Equipment Manufacturing		
	<ul style="list-style-type: none"> Forklifts, scissor lifts and aerial lifts Stone grinders and polishers Gang saws, block cutter and diamond wire machines Production of flat, blown, or pressed products All other equipment used in glass and lime mfg. 	III V V VI VI		<ul style="list-style-type: none"> Material handling equipment Presses, paint booths, over-head crane 	III VI
327100	Clay product and refractory mfg.		336100	Motor vehicle mfg.	
327210	Glass and glass product mfg.		336210	Motor vehicle body and trailer mfg.	
327300	Cement and concrete product mfg.		336300	Motor vehicle parts mfg.	
327400	Lime and gypsum product mfg.		336410	Aerospace product and parts mfg.	
327900	Other nonmetallic mineral product mfg.		336510	Railroad rolling stock mfg.	
			336610	Ship and boat building	
			336990	Other transportation equipment mfg.	
Primary Metal Manufacturing			Furniture and Related Product Manufacturing		
	<ul style="list-style-type: none"> Assets used in the smelting and refining Rolls, mandrels, refractories Strand-slab caster, mill, temper rolling 	VI VI VI		<ul style="list-style-type: none"> Saw-mill equipment Sanders, clamps and dust collectors Chippers and grinders, lathes Cutting and wood presses 	III III V V
331110	Iron and steel mills and ferroalloy mfg.		337000	Furniture and related product mfg.	
331310	Alumina and aluminum production and processing				
331500	Foundries		Miscellaneous Manufacturing		
				<ul style="list-style-type: none"> Laser cutters Office furniture and equipment, fork lift trucks Welders and torches Storage racks and maintenance equipment Heavy equipment Presses and casting machines 	II III III V VI VI
			339110	Medical equipment and supplies mfg.	
Fabricated Metal Products Manufacturing			WHOLESALE AND RETAIL TRADE		
	<ul style="list-style-type: none"> Welders and torches Storage racks and powder booths Holding furnace, wire baskets Grinders, lathes, saws, shears and cutters Bar feeders, bending and lapping machines Extruders and stamping machines Presses, casting machines 	III V V V V VI VI		<ul style="list-style-type: none"> Cash registers, lift trucks Photography and developing equipment Office furniture and equipment Racks and shelving, maintenance equipment Above ground tanks <= 30,000 gallons 	III III III V VI
332000	Fabricate metal product mfg.		421000	Durable Goods	
332110	Forging and stamping		422000	Non-durable Goods	
332510	Hardware mfg.		441000	Motor vehicle and parts dealer	
332700	Machine shops; screw, nut and bolt mfg.		442000	Furniture and home furnishing stores	
332810	Coating, engraving, heat treating and allied activities		443000	Electronic and appliance stores	
332900	Other fabricated metal product mfg.		444200	Building material and other supplies	
			445000	Food and beverage stores	
			446000	Health and personal care stores	
			447100	Gasoline stations	
			448000	Clothing and accessories stores	
			451000	Sporting goods, hobby, book and music stores	
			454000	General merchandise stores	

NAICS Code	Business Description	Class	NAICS Code	Business Description	Class
TRANSPORTATION AND WAREHOUSING			HEALTH CARE AND SOCIAL SERVICES		
	<ul style="list-style-type: none"> Fork lifts, packaging equipment Drum lifts, pallet turners, steel shelving 	III V		<ul style="list-style-type: none"> Electro-cardiograph, X-ray and fluoroscope, dental units Dental lathes, trimmers and instruments Sterilizers and X-ray developers 	III III III
481000	Air transportation		621100	Office of physicians	
484200	Specialized freight trucking		621210	Office of dentists	
493100	Warehouse and storage		621300	Offices of other health care practitioners	
INFORMATION SERVICES			621400	Outpatient care centers	
	<ul style="list-style-type: none"> Modulator, multiplexer, oscilloscope Studio camera, VTR, earth satellite Audio mixer, analyzer, decoder, teleprompter Transmitter, antenna Tower 	II III III III VI	621510	Medical and diagnostic laboratories	
511000	Publishing industries		622000	Hospitals	
512100	Motion picture and video industries		624000	Social assistance services	
512200	Sound recording industries		ART, ENTERTAINMENT AND RECREATION		
513000	Broadcasting and telecommunications			<ul style="list-style-type: none"> Billiard table, automatic pinsetters, time recorder and scorekeeper Amusements, rides, booths and other attraction equipment 	III V
514100	Information services		711100	Performing arts companies	
514210	Data processing services		711510	Independent artists, writers and performers	
FINANCE AND INSURANCE			712100	Museums, historical sites and similar institutions	
	<ul style="list-style-type: none"> Office furniture and equipment 	III	713100	Amusement parks and arcades	
522000	Credit intermediation and related activities		ACCOMMODATION AND FOOD SERVICES		
524000	Insurance agents, brokers and related activities			<ul style="list-style-type: none"> Glassware, silverware and slicer Laundry washer, ovens and dryers Beverage dispensers, coffee makers, etc. Freezers, fryers, grills, microwaves Safes, beds and linens 	III III III III III
REAL ESTATE AND RENTAL AND LEASING			721110	Travel accommodation	
	<ul style="list-style-type: none"> Consigned display fixtures Household appliances on lease Other leased assets (see page 1) 	II II	721210	RV parks and recreational camps	
531210	Office of real estate agents and brokers		721310	Rooming and boarding houses	
532100	Automotive equipment rental and leasing		722110	Full-service restaurants	
532210	Electronics and appliance rental		722300	Special food services (contractors and caterers)	
532220	Formal wear and costume rental		722410	Drinking places (alcoholic beverages)	
532230	Video tape and disc rental		OTHER SERVICES		
532310	General rental centers			<ul style="list-style-type: none"> Dry cleaning machine, laundry machine, presser Film processor, enlarger, print washer, film dryer Body lifter, refrigerator, mausoleum lift, embalming table Steel chair, dryer, hand tool set Tanning beds and booths Diagnostic-emissions analyzer, buffer, hoists, disk lathe 	III III III III III V
532400	Equipment rental and leasing		Repair and Maintenance		
PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES			811110	Automotive mechanical and electrical repair	
	<ul style="list-style-type: none"> Chromatographs and spectrometers Packed columns and capillary columns Film processor, enlarger, print washer, film dryer 	III III III	811120	Automotive body, paint and glass repair	
541100	Legal services		811310	Commercial and industrial equipment repair	
541211	Office of certified public accountant		811410	Appliance repair and maintenance	
541310	Architectural and engineering services		811420	Reupholstery and furniture repair	
541380	Testing laboratories		811430	Footwear and leather goods repair	
541400	Specialized design services		Personal and Laundry Services		
541510	Computer systems design services		812111	Barber shops	
541800	Advertising and related services		812112	Beauty salons	
541920	Photographic services		812113	Nail salons	
541940	Veterinary services		812210	Funeral homes and funeral services	
ADMIN AND SUPPORT AND WASTE MANAGEMENT SERVICES			812220	Cemeteries and crematories	
	<ul style="list-style-type: none"> Waste and trash containers Compactors and recycling equipment 	III V	812310	Coin-operated laundries and dry-cleaners	
561300	Employment services		812320	Dry-cleaning and laundry services	
561430	Business service centers (includes copy shops)		812330	Linen and uniform supply	
561440	Collection agencies		812910	Pet care (except veterinary) services	
561500	Travel arrangement and reservation services		812920	Photo-finishing	
561710	Exterminating and pest control services		812930	Parking lots and garages	
562000	Waste management and remediation services				

COUNTY PVA TELEPHONE NUMBERS AND ADDRESSES

County	Phone Number	Address	City	ZIP Code
Adair	(270) 384-3673	424 Public Square, Suite 2	Columbia	42728
Allen	(270) 237-3711	P.O. Box 397	Scottsville	42164
Anderson	(502) 839-4061	101 Ollie Bowen Court	Lawrenceburg	40342
Ballard	(270) 335-3400	P.O. Box 267	Wickliffe	42087
Barren	(270) 651-2026	106 West Front Street	Glasgow	42141-2804
Bath	(606) 674-6382	P.O. Box 688	Owingsville	40360
Bell	(606) 337-2720	P.O. Box 255	Pineville	40977
Boone	(859) 334-2181	P.O. Box 388	Burlington	41005
Bourbon	(859) 987-2152	Courthouse, Room 15, 301 Main Street	Paris	40361
Boyd	(606) 739-5173	P.O. Box 434	Catlettsburg	41129
Boyle	(859) 238-1104	Courthouse, 321 West Main Street	Danville	40422
Bracken	(606) 735-2228	P.O. Box 310	Brooksville	41004
Breathitt	(606) 666-7973	1137 Main Street	Jackson	41339
Breckinridge	(270) 756-5154	P.O. Box 516	Hardinsburg	40143
Bullitt	(502) 543-7480	P.O. Box 681	Shepherdsville	40165
Butler	(270) 526-3455	P.O. Box 538	Morgantown	42261
Caldwell	(270) 365-7227	Courthouse, Room 8, 100 E. Market Street	Princeton	42445
Calloway	(270) 753-3482	101 South Fifth Street	Murray	42071
Campbell	(859) 292-3871	Courthouse, Fourth and York Streets	Newport	41071
Carlisle	(270) 628-5498	P.O. Box 206	Bardwell	42023
Carroll	(502) 732-5448	Courthouse, 440 Main Street	Carrollton	41008
Carter	(606) 474-5663	Courthouse, Room 214	Grayson	41143
Casey	(606) 787-7621	P.O. Box 38	Liberty	42539
Christian	(270) 887-4115	P.O. Box 96	Hopkinsville	42241
Clark	(859) 745-0250	Courthouse, 34 South Main Street	Winchester	40391
Clay	(606) 598-3832	316 Main Street, Suite 120	Manchester	40962
Clinton	(606) 387-5938	P.O. Box 186	Albany	42602
Crittenden	(270) 965-4598	Courthouse, 107 South Main Street	Marion	42064
Cumberland	(270) 864-5161	P.O. Box 431	Burkesville	42717
Daviess	(270) 685-8474	Courthouse, Room 102, 212 St. Ann Street	Owensboro	42303-4148
Edmonson	(270) 597-2381	P.O. Box 37	Brownsville	42210-0037
Elliott	(606) 738-5090	P.O. Box 690	Sandy Hook	41171
Estill	(606) 723-4569	Courthouse, Room 104, 130 Main Street	Irvine	40336
Fayette	(859) 246-2722	166 North Martin Luther King Blvd.	Lexington	40507
Fleming	(606) 845-1401	P.O. Box 94	Flemingsburg	41041
Floyd	(606) 886-9622	P.O. Box 3125	Prestonsburg	41653
Franklin	(502) 875-8780	Courthouse Annex, 313 West Main Street	Frankfort	40601
Fulton	(270) 236-2548	Courthouse, 201 Moulton Street	Hickman	42050
Gallatin	(859) 567-5621	P.O. Box 883	Warsaw	41095
Garrard	(859) 792-3291	Courthouse, 15 Public Square	Lancaster	40444
Grant	(859) 824-6511	Courthouse, 101 North Main Street	Williamstown	41097
Graves	(270) 247-3301	101 E South St., P. O. Box 5	Mayfield	42066
Grayson	(270) 259-4838	Courthouse, 10 Public Square	Leitchfield	42754
Green	(270) 932-7518	103 South First Street	Greensburg	42743
Greenup	(606) 473-9984	Courthouse, Room 209, Main Street	Greenup	41144
Hancock	(270) 927-6846	P.O. Box 523	Hawesville	42348
Hardin	(270) 765-2129	P.O. Box 70	Elizabethtown	42702
Harlan	(606) 573-1990	P.O. Box 209	Harlan	40831
Harrison	(859) 234-7133	P.O. Box 53	Cynthiana	41031
Hart	(270) 524-2321	P.O. Box 566	Munfordville	42765
Henderson	(270) 827-6024	P.O. Box 2003	Henderson	42419-2003
Henry	(502) 845-5740	P.O. Box 11, 23 South Property Road	New Castle	40050
Hickman	(270) 653-5521	Courthouse, 110 East Clay Street	Clinton	42031
Hopkins	(270) 821-3092	25 East Center Street	Madisonville	42431
Jackson	(606) 287-7634	P.O. Box 249	McKee	40447
Jefferson	(502) 574-6380	504 Fiscal Court Bldg., 531 Court Place	Louisville	40202
Jessamine	(859) 885-4931	P.O. Box 530	Nicholasville	40340
Johnson	(606) 789-2564	Courthouse, Second Floor, 229 Court Street	Paintsville	41240
Kenton	(859) 491-2728	303 Court Street, Room 210	Covington	41011
Knott	(606) 785-5569	P.O. Box 1021	Hindman	41822
Knox	(606) 546-4113	P.O. Box 1509	Barbourville	40906
Larue	(270) 358-4202	Courthouse, 209 West High Street	Hodgenville	42748
Laurel	(606) 864-2889	Courthouse, Room 101, 101 South Main Street	London	40741

COUNTY PVA PHONE NUMBERS AND ADDRESSES*Continued*

County	Phone Number	Address	City	ZIP Code
Lawrence	(606) 638-4743	122 South Main Cross Street	Louisa	41230
Lee	(606) 464-4105	P.O. Box 1008	Beattyville	41311
Leslie	(606) 672-2456	P.O. Box 1891	Hyden	41749
Letcher	(606) 633-2182	Courthouse, 156 Main Street, Suite 105	Whitesburg	41858
Lewis	(606) 796-2622	P.O. Box 490	Vanceburg	41179
Lincoln	(606) 365-4550	201 East Main Street	Stanford	40484
Livingston	(270) 928-2524	P.O. Box 77	Smithland	42081
Logan	(270) 726-8334	P.O. Box 307	Russellville	42276
Lyon	(270) 388-7271	P.O. Box 148	Eddyville	42038
McCracken	(270) 444-4712	Courthouse Annex, 621 Washington Street	Paducah	42003
McCreary	(606) 376-2514	P.O. Box 609	Whitley City	42653
McLean	(270) 273-3291	P.O. Box 246	Calhoun	42327
Madison	(859) 623-5410	Courthouse, Room 60, 101 West Main Street	Richmond	40475-1436
Magoffin	(606) 349-6198	P.O. Box 148	Salyersville	41465
Marion	(270) 692-3401	Courthouse, 120 West Main Street	Lebanon	40033
Marshall	(270) 527-4728	1101 Main Street	Benton	42025
Martin	(606) 298-2807	P.O. Box 341	Inez	41224
Mason	(606) 564-3700	220 1/2 Sutton Street	Maysville	41056
Meade	(270) 422-2178	516 Fairway Drive, Courthouse Complex, Suite 3	Brandenburg	40108
Menifee	(606) 768-3514	P.O. Box 36	Frenchburg	40322
Mercer	(859) 734-6330	P.O. Box 244	Harrodsburg	40330
Metcalfe	(270) 432-3162	P.O. Box 939	Edmonton	42129
Monroe	(270) 487-6401	P.O. Box 486	Tompkinsville	42167
Montgomery	(859) 498-8710	Courthouse Annex, 44 West Main Street	Mt. Sterling	40353
Morgan	(606) 743-3349	P.O. Box 57	West Liberty	41472
Muhlenberg	(270) 338-4664	P.O. Box 546	Greenville	42345
Nelson	(502) 348-1810	113 East Stephen Foster Avenue	Bardstown	40004
Nicholas	(859) 289-3735	P.O. Box 2	Carlisle	40311
Ohio	(270) 298-4433	P.O. Box 187	Hartford	42347
Oldham	(502) 222-9320	100 East Main Street	LaGrange	40031
Owen	(502) 484-5172	P.O. Box 337	Owenton	40359
Owsley	(606) 593-6265	P.O. Box 337	Booneville	41314
Pendleton	(859) 654-6055	Courthouse, Room 2, 233 Main Street	Falmouth	41040
Perry	(606) 436-4914	481 Main Street	Hazard	41701
Pike	(606) 432-6201	146 Main Street, Suite 303	Pikeville	41501
Powell	(606) 663-4184	P.O. Box 277	Stanton	40380
Pulaski	(606) 679-1812	P.O. Box 206	Somerset	42502
Robertson	(606) 724-5213	P.O. Box 216	Mt. Olivet	41064
Rockcastle	(606) 256-4194	P.O. Box 977	Mt. Vernon	40456
Rowan	(606) 784-5512	627 East Main Street	Morehead	40351
Russell	(270) 343-4395	P.O. Box 224	Jamestown	42629
Scott	(502) 863-7885	Courthouse, 101 East Main Street	Georgetown	40324
Shelby	(502) 633-4403	501 Washington Street	Shelbyville	40065
Simpson	(270) 586-4261	P.O. Box 424	Franklin	42135
Spencer	(502) 477-3207	P.O. Box 425	Taylorsville	40071
Taylor	(270) 465-5811	Courthouse	Campbellsville	42718
Todd	(270) 265-5614	P.O. Box 593	Elkton	42220
Trigg	(270) 522-3271	P.O. Box 1776	Cadiz	42211
Trimble	(502) 255-3592	P.O. Box 131	Bedford	40006
Union	(270) 389-1933	P.O. Box 177	Morganfield	42437
Warren	(270) 843-3268	P.O. Box 1269, 429 Tenth Avenue East	Bowling Green	42102-1269
Washington	(859) 336-5420	P.O. Box 189	Springfield	40069
Wayne	(606) 348-6621	109 North Main Street	Monticello	42633
Webster	(270) 639-7016	P.O. Box 88	Dixon	42409
Whitley	(606) 549-6008	P.O. Box 462	Williamsburg	40769
Wolfe	(606) 668-6923	P.O. Box 155	Campton	41301
Woodford	(859) 873-4101	Courthouse, Room 108, 103 Main Street	Versailles	40383

DIVISION OF STATE VALUATION, FRANKFORT 40620: (502) 564-2557Forms are available from the Kentucky Revenue Cabinet's Web site at: <http://revenue.state.ky.us>.