



Northern Kentucky Area Development District
22 Spiral Drive / Florence, KY 41042
Phone (859) 283-1885 / Fax (859) 283-8178 / TDD (859) 282-2707
www.nkadd.org



Kristin.Scott@nkadd.org

September 4, 2020

Amy Kenner, City Clerk

VIA E-MAIL (amy.kenner@cdrky.org)

Re: City of Dry Ridge 2020 Tax Rate Calculation

In response to your request for assistance in calculating the tax rate for the City of Dry Ridge, please find enclosed the following exhibits: (A) the 2020 Public Service Assessment Calculation; (B) the 2020 Tax Rate Calculation Data Sheet; (C) the 2020 Tax Rate Calculation Worksheet and Revenue Projections; (D) Tax Rate Calculation Regulations; (E) documentation supporting the calculation; and (F) the original submission from your jurisdiction.

Based on the information you have provided, the City of Dry Ridge's 2020 tax rate calculations yield the following:

	<i>Real Property</i>	<i>Personal Property</i>
Compensating Rate	0.239	0.201
Compensating Rate plus 4% (Allowable Rate)	0.248	0.209

Please note that the calculations provided set forth the compensating and allowable rates. Ultimately, the City of Dry Ridge is free to adopt any rate it deems appropriate. However, in considering adoption of a rate greater than the Compensating Rate, the City Council or Commission must strictly follow the regulations outlined in Chapter 132 of the Kentucky Revised Statutes and Section 157 of the Kentucky Constitution. Please review the enclosed regulations sheet and Chapter 132 of the Kentucky Revised Statutes prior to the adoption of the tax rate, and the table below from Section 157 of the Constitution.

For cities with a population less than 10,000, the maximum rate is .750 per \$100.
For cities with a population of 10,000 to 14,999, the maximum rate is 1.000 per \$100.
For cities with a population of 15,000 or more, the maximum rate is 1.500 per \$100.
Per KRS 75.040, the maximum rate for a fire district is .100 per \$100 without an Ambulance Service, .200 per \$100 with an Ambulance Service.

If you should have any questions, or require further assistance, please do not hesitate to call. Thank you.

Sincerely,

Kristin Scott
Community Development Specialist

Enclosure

Exhibit A

Public Service Assessment Calculation

**2020 Public Service Assessment Calculation
City of Dry Ridge**

RELEVANT CONSIDERATIONS:

- 1) The tangible portion of the public service company assessment for Airlines, Air Freight Companies and Interstate Railroads is assessed at a multiplier percentage that is set annually by the Department of Revenue (ex. 52%). Thus, the portion of the tangible assessment attributable to these companies must be reduced by the corresponding amount (in this case 48%).
- 2) Intrastate Railroads are not subject to assessment for Real or Personal Property Taxes.
- 3) The real property attributable to Airlines, Air Freight Companies and Interstate Railroads is assessed at 100%.

TERMS:

- 1) The Revenue Cabinet designates Airlines and Air Freight Companies with the codes: A, AF, or AK (see data attached).
- 2) The Revenue Cabinet designates Interstate Railroads with the code: RR (see data attached).
- 3) The Revenue Cabinet designates Intrastate Railroads with the code: RRI (see data attached).

ACKNOWLEDGEMENTS:

The information regarding formulas and calculations was provided by the Commonwealth of Kentucky, Finance and Administration Cabinet, Division of Property Valuation, State Valuation Branch, Public Service Section, 501 High Street, 4th Floor, Station 32, Frankfort, KY 40620. Phone: (502) 564-8175. Fax: (502) 564-8368.

2020 Public Service Assessment Calculation City of Dry Ridge

CALCULATIONS:

1) Public Service Companies / Real Property Assessment

Total Real Property Subject to assessment = 5,869,719.00

Total Intrastate Railroad Real Property = 0.00

$$\text{Year 2020 Assessment} = (\text{Total Real Property subject to assessment} - \text{Total Intrastate Railroad Real Property}) \times 100\%$$

Year 2020 Assessment	5,869,719.00	x	100%
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Year 2020 Assessment= 5,869,719.00

2)	2020 4-R Rate set by Department of Revenue	50%
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3) Public Service Companies / Personal Property Assessment

Total Tangible Property subject to assessment =	6182811.44	Watercraft	\$	-
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Total Interstate Railroad and Airline Tangibles =	801,278.99	<i>RR PSC Tangible</i>	\$ 594,233.00
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Total Intrastate Railroad Tangibles = 0.00

$$\text{Year 2020 Assessment} = \text{Total Tangible Property subject to assessment} - (\text{multiplier} \times \text{Total Interstate Railroad and Airline Tangibles}) - \text{Total Intrastate Tangibles}$$

Year 2020 Assessment =	6,182,811.44	-	400,639.50	-	0.00
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Year 2020 Assessment = 5,782,171.95

Prepared by:
NKADD
22 Spiral Drive
Florence, KY 41042
(859) 283-1885

Printed on:
9/4/2020

Exhibit B

Tax Rate Calculation Data Sheet

**2020 Tax Rate Calculation
Data Sheet
City of Dry Ridge**

	Prior Year 2019	Current Year 2020
Property Valuation Administration		
Real Property Assessment	\$174,663,105	\$185,551,055
Less Exemptions	\$5,344,800	\$5,109,000
Less Other Adjustments	\$0	\$0
Total Real Property Subject to Taxation	\$169,318,305	\$180,442,055
Personal Property Assessment	\$33,458,636	\$41,972,864
Additions		\$4,933,000
Deletions		\$3,773,500

Public Service Companies

Real Property Assessment	\$5,032,865	\$5,869,719
Personal Property Assessment	\$5,714,276	\$5,782,172

Prior Years Adopted Tax Rates

Real Property Rate (per \$100)	0.253
Personal Property Rate (per \$100)	0.243

For NKADD Staff Use only	
Calculations:	
2019 Total Taxable Real Property:	\$174,351,170
2019 Total Taxable Personal Property:	\$39,172,912
2020 Total Taxable Real Property:	\$186,311,774
2020 Total Taxable Personal Property:	\$47,755,036
2020 Total New Property:	\$1,159,500
<i>(Please note that if the amount of deletions exceed the amount of additions for calculation purposes, the total new property for the current year equals zero)</i>	

Exhibit C

Tax Rate Calculation Worksheet and Revenue Projections

2020 Tax Rate Calculation Worksheet

City of Dry Ridge

01) 2019 Actual Tax Rate (per \$100) Real Property	0.2530
02) 2019 Actual Tax Rate (per \$100) Personal	0.2430
03) 2019 Total Property Subject to Rate	213,524,082
04) 2019 Real Property Subject to Rate	174,351,170
05) 2020 Total Property Subject to Rate	234,066,810
06) 2020 Real Property Subject to Rate	186,311,774
07) 2020 New Property (KRS 132.010)	1,159,500
08) 2019 Personal Property Subject to Rate	39,172,912
09) 2020 Personal Property Subject to Rate	47,755,036

REAL PROPERTY:

R.P. RATE I: COMPENSATING RATE FOR 2020 - (Every City is guaranteed this rate).

<u>174,351,170</u> (4)	÷ 100 x	<u>0.253</u> (1)	=	<u>441,108</u> (A) 2019 R.P. Revenue
<u>441,108</u> (A)	÷	<u>185,152,274</u> (6 minus 7)	x 100 =	0.2382409
				0.239 Rate I (round up)

(Analysis performed below to determine if compensating rate would generate comparable revenue to previous year)

(If not, city can elect to use the substitute rate as calculated below.)

<u>234,066,810</u> (5)	÷ 100 x	<u>0.239</u> Rate I	=	<u>559,420</u> 2020 Revenue (Total)
<u>174,351,170</u> (4)	÷ 100 x	<u>0.253</u> (1)	=	<u>441,108</u> 2019 Revenue (R.P.)
<u>39,172,912</u> (8)	÷ 100 x	<u>0.243</u> (2)	=	<u>95,190</u> 2019 Revenue (P.P.)
<u>441,108</u> 2019 Revenue (R.P.)	+	<u>95,190</u> 2019 Revenue (P.P.)	=	<u>536,299</u> 2019 Revenue (Total)
<u>0</u> 2019 Revenue (Total)	÷	<u>0</u> (5)	x 100 =	0.00000
				0.000 Substitute Rate I (round up)

R.P. RATE II: ALLOWS FOR A 4% INCREASE IN REVENUE FROM REAL PROPERTY

<u>185,152,274</u> 6 minus 7	÷ 100 x	<u>0.239</u> Rate I or Substitute	=	<u>442,514</u> B
<u>442,514</u> B	x 1.04 ÷	<u>185,152,274</u> 6 minus 7	x 100 =	0.2486
				0.248 Rate II (Round Down)

NOTE: A Public Hearing is required for any rate that exceeds the Compensating Rate.

And

A rate set higher than the 4% Increase requires a Public Hearing and may be subject to a voter recall.

Printed on:
9/4/2020

City of Dry Ridge
Tax Rate Calculations
Worksheet Cont.

PERSONAL PROPERTY:

P.P. RATE I: TO BE USED IF RATE I (COMPENSATING) IS ADOPTED FOR REAL PROPERTY.

<u>186,311,774</u> (6)	-:- 100 X	<u>0.239</u> 2020 Rate (R.P.)	=	<u>445,285</u> 2020 Revenue (R.P.)	
<u>174,351,170</u> (4)	-:- 100 X	<u>0.253</u> (1)	=	<u>441,108</u> 2019 Revenue (R.P.)	
<u>445,285</u> 2020 Revenue (R.P.)	-	<u>441,108</u> 2019 Revenue (R.P.)	=	<u>4,177</u> Revenue Incr. (Decr.)	
<u>4,177</u> Revenue Incr. (Decr.)	-:-	<u>441,108</u> 2019 Revenue (R.P.)	=	<u>0.009</u> (D) % Increase	
<u>39,172,912</u> (8)	-:- 100 X	<u>0.243</u> (2)	=	<u>95,190</u> 2019 Revenue (P.P.)	
<u>95,190</u> 2019 Revenue (P.P.)	X	<u>1.009</u> (D) + 1.0	=	<u>96,047</u> 2020 \$ Minimum (P.P.)	
<u>96,047</u> 2020 \$ Minimum (P.P.)	-:-	<u>47,755,036</u> (9)	x 100 =	<u>0.20112</u>	0.201
				2020 Personal	Property Tax Rate

P.P. RATE II: TO BE USED IF RATE II (4% INCREASE RATE) IS ADOPTED FOR REAL PROPERTY

<u>47,755,036</u> (9)	-:- 100 X	<u>0.201</u> PP Rate I	=	<u>96,047</u> 2020 \$ Minimum (P.P.)	
<u>96,047</u> 2020 \$ Minimum (P.P.)	X 1.04 -:-	<u>47,755,036</u> (9)	x 100 =	<u>0.20917</u>	0.209
				2020 P.P. Rate	4% increase in revenue

The City may not levy a tax on personal property which will result in a percentage increase in revenue greater than rate of change in revenue derived from real property

KRS 132.029. Limits for city and urban-county government on personal property tax rate.

[Effective for tax years with assessment dates on or after January 1st 1991.]

(1) In the event that the tax rate applicable to real property levied by a city or urban government will produce a percentage increase in revenue from personal property less than the percentage increase in revenue from real property, the city or urban government may levy a tax rate applicable to personal property which will produce the same percentage increase in revenue from personal property as the percentage increase in revenue from real property.

(2) The tax rate applicable to personal property levied by a city or urban government under the provisions

(1) of this section shall not be subject to the public hearing or the recall provision of KRS 132.027(2) and (3)

**2020 Projected Revenue
City of Dry Ridge**

1) Estimated Revenue From Real Property

2020 Estimated Revenue = (2020 Real Property Subject to Rate / 100) x Rate

A) *Estimated Revenue Produced By Compensating Rate*

2020 Real Property Subject to Rate = 186,311,774
Compensating Rate = 0.239

2020 Estimated Revenue = \$445,285.14

B) *Estimated Revenue Produced By Incremental Rate Increases*

1) 0.241
Estimated Revenue = \$449,011.38

2) 0.243
Estimated Revenue = \$452,737.61

3) 0.246
Estimated Revenue= \$458,326.96

C) *Estimated Revenue Produced by Allowable Rate*

Allowable Rate = 0.248

2020 Estimated Revenue= \$462,053.20

2) Estimated Revenue From New Property

A) *Estimated Revenue Produced By Compensating Rate*

2020 New Property = 1,159,500
Compensating Rate= 0.239

2020 Estimated Revenue= \$2,771.21

B) *Estimated Revenue Produced By Incremental Rate Increases*

1) 0.241
Estimated Revenue = \$2,794.40

2) 0.243
Estimated Revenue = \$2,817.59

3) 0.246
Estimated Revenue= \$2,852.37

C) *Estimated Revenue Produced by Allowable Rate*

Allowable Rate = 0.248

2020 Estimated Revenue= \$2,875.56

**2020 Projected Revenue
City of Dry Ridge**

3) Estimated Revenue From Personal Property

2020 Estimated Revenue = (2020 Personal Property Subject to Rate / 100) x Rate

A) *Estimated Revenue Produced By Compensating Rate*

2020 Personal Property Subject to Rate =	47,755,036
Compensating Rate =	0.201

2020 Estimated Revenue = \$96,046.89

B) *Estimated Revenue Produced By Incremental Rate Increases*

1) 0.206	
Estimated Revenue =	\$98,434.64

2) 0.211	
Estimated Revenue =	\$100,822.39

3) 0.216	
Estimated Revenue=	\$103,210.14

C) *Estimated Revenue Produced by Allowable Rate*

Allowable Rate =	0.209
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2020 Estimated Revenue= \$99,888.76

Exhibit D

Tax Rate Calculation Regulations

Tax Rate Calculation Regulations

Real Property:

- 1.) The bill allows a city to set a rate at or below the compensating rate without any additional requirements (in addition to the requirements of ordinance adoption).
- 2.) If the city proposes a tax rate in excess of the calculated compensating rate (by any amount), KRS 132.027 requires the city to publish a legal notice twice in two consecutive weeks and to hold a public hearing to hear comments from the
- 3.) If the proposed tax rate exceeds the calculated compensating tax rate by more and the amount of the rate that exceeds 4% is subject to voter recall. After adoption of the rate, the citizenry, as provided for in KRS 132.017, has up to 45 days to petition the city for a recall of the amount of the tax rate in excess of the 4%.

Personal Property:

KRS 132.029 allows a city to adjust the tax rate levied against personal property so that the percentage increase in revenues generated from personal property matches the percentage increase in revenues generated from real property. Please note that the personal property tax rate levied in accord with this provision of KRS 132.029 is not subject to the public hearing or voter recall provisions of KRS 132.027.

Time Limits:

KRS 132.0225 defines deadlines for establishing a final tax rate

- a. A taxing district that does not elect to attempt to set a rate that will produce more than four percent (4%) in additional revenue, exclusive of revenue from new property as defined in KRS 132.010, over the amount of revenue produced by the compensating tax rate as defined in KRS 132.010 shall establish a final tax rate within forty-five (45) days of the department's certification of the county's property tax roll. A city that does not elect to have city ad valorem taxes collected by the sheriff as provided in KRS 91A.070(1) shall be exempt from this deadline. Any nonexempt taxing district that fails to meet this deadline shall be required to use the compensating tax rate for that year's property tax bills.
- b. A taxing district that elects to attempt to set a rate that will produce more than four percent (4%) in additional revenue, exclusive of revenue from new property as defined in KRS 132.010, over the amount of revenue produced by the compensating tax rate as defined in KRS 132.010 shall follow the provisions of KRS 132.017

¹ The rate in which will yield the city the same amount of revenue as attained the previous year excluding any new property.

Exhibit E

Information submitted by the jurisdiction.

Data Sheet

Info Sheet (if submitted)

Supporting documents for data sheet

2019 CERTIFICATION INFORMATION
(BY TAX DISTRICT, CERTIFICATION DATE)
August 12, 2020

COUNTY: GRANT COUNTY
TAX DISTRICT: DRY RIDGE

GNC	TYPE CO	COMPANY	CERTIFICATION DATE	REAL ESTATE	TANGIBLE	TOTAL
006594	TEL		12/27/2019	0.00	274,793.00	274,793.00
006798	TEL		01/10/2020	0.00	20,027.00	20,027.00
004394	TEL		01/13/2020	0.00	457,940.00	457,940.00
006830	TEL		01/10/2020	0.00	367.00	367.00
005021	TEL		12/27/2019	0.00	39,979.00	39,979.00
005020	TEL		12/27/2019	0.00	1,451,943.45	1,451,943.45
008197	TEL		01/03/2020	0.00	60,153.00	60,153.00
008015	TEL		01/10/2020	0.00	2,157.00	2,157.00
005260	GEU		05/13/2020	4,260,390.00	2,107,271.00	6,367,661.00
008016	TEL		01/13/2020	0.00	7,526.00	7,526.00
008745	TEL		12/27/2019	0.00	377,753.00	377,753.00
006527	TEL		01/03/2020	0.00	998.00	998.00
005195	RR		03/31/2020	1,609,329.00	594,233.00	2,203,562.00
005810	RECC		10/24/2019	0.00	405,854.00	405,854.00
006510	TEL		01/03/2020	0.00	146,108.00	146,108.00
004324	TEL		01/13/2020	0.00	28,196.00	28,196.00
001009	TEL		12/27/2019	0.00	467.00	467.00
				5,869,719.00	5,975,765.45	11,845,484.45

**TAX RATE CALCULATION
INFORMATION SHEET**

Jurisdiction and Submitter Contact: District 4, Amy Kenner

Chief Executive Name and Title: Greg Brockman, Mayor

Telephone No.: 859-824-3335 Fax No.: 859-824-3598

E-mail Address: amy.kenner@cdrky.org

Mailing Address: PO Box 145
Dry Ridge, KY 41035

2019 Adopted Tax Rates:

Real Property: 0.2530 Personal Property: 0.2430

Deadline for Calculation of **2020** Tax Rates: September 04, 2020
(must be an exact date, please no ASAP)

Preferred Method for Receipt of Results (Choose One): Fax ☐ E-Mail* ☒

Do you require a public hearing notice? Yes ☐ No ☒

If yes, please indicate the address, date and time of the public hearing:

<i>CHECKLIST</i>	✓
Verified Real Property values received from PVA	✓
Verified Personal Property (Tangible) values received from PVA	✓
Tax Rate Calculation Data Sheet Completed	✓
2019 Adopted Real and Personal Property Rates included	✓
PVA Summary attached	✓
Information sheet completed	✓
All items above returned to NKADD, 22 Spiral Drive, Florence, KY 41042 or FAX 283-8178 to attention of Kristin Scott, or e-mailed to kristin.scott@nkadd.org	✓

All information in checklist must be provided in full before calculation will begin.

* If results are provided via e-mail supporting documentation will be included.

**Tax Rate Calculation
Data Sheet
City of Dry Ridge**

	Prior Year (2019)	Current Year (2020)
Property Valuation Administration		
Real Property Assessment	\$174,633,150	\$185,551,055
Less Exemptions	\$5,344,800	\$5,109,000
Less Other Adjustments	\$0	\$0
Total Real Property Subject to Taxation	<u>\$169,318,305</u>	<u>\$180,442,055</u>
Personal Property Assessment	<u>\$33,458,636</u>	<u>\$41,972,864</u>
Additions		\$4,933,000
Deletions		<u>\$3,773,500</u>

Public Service Companies

Real Property Assessment	\$5,032,865
Personal Property Assessment	<u>\$5,714,276</u>

Provided by NKADD

Prior Year's Adopted Tax Rates

Real Property Rate (per \$100)	0.2530
Personal Property Rate (per \$100)	<u>0.2430</u>

**Property Valuation Administrator's
Summary Of Real Property Tax Roll Changes
(Since Recapitulation)
2020 Taxable Assessment**

County Grant - DRY RIDGE FINAL RECAP

Columns from Tax Rolls	PVA'S Recapitulation Totals Col.1	Increases by PVA Col.2	Decreases by PVA Col.3	Decreases from Protests Col.4	Total Assessment Col.5
Residential - Lots Land and Improvements	\$68,856,205	\$0	\$0	\$0	\$68,856,205
Farm - Land and Other Improvements (Use Value)	\$2,753,400	\$0	\$0	\$0	\$2,753,400
Commercial, Industrial, Telecommunication and Leasehold Interests (Full Local Rates)	\$109,189,450	\$0	\$0	\$0	\$109,189,450
Value of Timber Rights	\$0	\$0	\$0	\$0	\$0
Total Real Estate (Full Local Rates)	\$180,799,055	\$0	\$0	\$0	\$180,799,055
Total Telecommunication Assessments (Included in the Above Total)	\$177,000	\$0	\$0	\$0	\$177,000
Total Real Estate (Leasehold Interests) (1 1/2 State Rate Only)	\$0	\$0	\$0	\$0	\$0

Number of Parcels by Property Class: Residential 613

Farm 34

Commercial 202

Total Parcels 849

I, ELI ANDERSON, duly elected and qualified property valuation administrator of Grant County, hereby certify that I have completed the assessment of taxable property in Grant County for 2020 taxes in accordance with revenue laws. I further certify that, to the best of my knowledge, all information is listed on the tax roll including all adjustments resulting from protest of assessments or directed by the Office of Property Valuation and all new assessments and corrections made by me since submitting my recapitulation of the tax roll. I further certify that the above is a true summary of said tax roll.

This 15TH day of AUGUST, 2020.

(Signed) 

Grant County Property Valuation Administrator

Assessment Totals

City 5 DRY RIDGE

District 04 04-DRY RIDGE

<i>Description</i>	<i>Amount</i>	<i>Exemption</i>	<i>Net</i>
Real Estate	185,551,055	5,109,000	180,442,055
Tools/Fixtures/Other Tng	22,820,792		
Merchants' Inv/Fin Gds	18,993,973		
Goods Stored In Whs	158,099		
Telecommunication	177,000		

Number of Accounts **1065**

Total All Districts

<i>Description</i>	<i>Amount</i>	<i>Exemption</i>	<i>Net</i>
Real Estate	185,551,055	5,109,000	180,442,055
Tools/Fixtures/Other Tng	22,820,792		
Merchants' Inv/Fin Gds	18,993,973		
Goods Stored In Whs	158,099		
Telecommunication	177,000		

Number of Accounts **1065**

Record of Homestead Exemptions and Deferred Assessments

Class of Property	65 Years and Older	Disability	Total Exemptions under Homestead Act	Amount Deferred under Agricultural Land Use Act
Residential - Lots	\$4,558,800	\$353,700	\$4,912,500	\$8,941,700
Farm	\$157,200	\$0	\$157,200	Fair Cash Value of Farm Residences
Commercial	\$0	\$39,300	\$39,300	\$1,605,900

Number of Taxpayers with Homestead Exemptions 120 , Disability 10

Record of Additions and Deletions

Class of Real Estate	'Additions to' 2020 Assessment (Taxable)	'Deletions from' 2019 Assessment (Taxable)	'Additions to' 2020 Assessment (Fair Cash Value)	'Deletions from' 2019 Assessment (Fair Cash Value)
Residential - Lots	\$337,000	(\$3,637,600)	\$0	\$0
Farm	\$40,000	(\$135,900)	\$0	\$0
Commercial, Industrial and Telecommunication	\$4,556,000	\$0	\$0	\$0
Total	\$4,933,000	(\$3,773,500)	\$0	\$0

Net Exonerations from 2019 Assessment

Real Property

Tangible Property
(full local rates)

No. Acres Fire Protection	475
Watershed Acreage	0
Assessed Value of Watershed Acreage	\$0
No. Acres Farmland	1,982

Instructions

Each property valuation administrator must prepare Property Valuation Administrator's Summary of Real Property Tax Roll Changes (Since Recapitulation), Revenue Form 62A305, showing all changes made on the tax roll after his recapitulation.

Prepare Form 62A305 for each school district in the county. In addition, prepare a consolidated report for the county as a whole if there is more than one school district. Deliver the properly certified Form 62A305, to the Department of Property Valuation six days after the inspection period ends.

Instructions for preparing the form:

Column 1-Show the assessment totals for each class or property for the school district as entered on the property valuation administrator's recapitulation.

Column 2-Show the totals of all increases for the district made by the property valuation administrator on his own initiative, together with those made by him at the direction of the department, after his recapitulation.

Column 3-Show the totals of all decreases for the district made by the property valuation administrator on his own initiative, together with those made by him at the direction of the department, after his recapitulation.

Column 4- Show the totals of all decreases for the district made by the property valuation administrator at the direction of the county clerk as shown by the summary of appeals filed with the county board of assessment appeals.

Column 5-Show the total assessment for each class of property for the school district after all corrections are made.

Grant COUNTY

Property Tax Roll Totals

District 04-Dry Ridge

Description	Count	Amount	Homestead	Disability	Net Amount
Residential	612	73,698,705	4,558,800	353,700	68,786,205
Farm	34	2,910,600	157,200	0	2,753,400
Farm Residence	14	1,605,900	0	0	1,605,900
Farm Fair Cash	34	11,852,300	0	0	11,852,300
Commercial	200	109,051,750	0	39,300	109,012,450
Mobile Home	1	70,000	0	0	70,000
Telecommunication	2	177,000	0	0	177,000
LeaseHold	0	0	0	0	0
Min/Timber	6	21	0	0	21
Fire District	14	56	0	0	56
911 Units	701	1,150	0	0	1,150
Watershed	0	0	0	0	0
Farm Acres	35	1,982	0	0	1,982
Fire Protection Acres	34	475	0	0	475
WaterShed Acres	0	0	0	0	0
Tobacco	0	0	0	0	0
Exempt Federal	1	0	0	0	0
Exempt State	13	1,958,600	0	0	1,958,600
Exempt County	2	427,100	0	0	427,100
Exempt City	11	7,695,200	0	0	7,695,200
Exempt Educational	4	41,200,000	0	0	41,200,000
Exempt Religious	13	4,404,000	0	0	4,404,000
Exempt Other	3	29,000	0	0	29,000
District Total	1734		4,716,000	393,000	