

**136.180 Notice and certification of valuation -- Effect of appeal on payment of taxes -- Payment of fee by any district which has value certified by department.**

- (1) The Department of Revenue shall, immediately after fixing the assessed value of the operating property and other property of a public service corporation for taxation, notify the corporation of the valuation and the amount of assessment for state and local purposes. When the valuation has been finally determined, the department shall immediately certify, unless otherwise specified, to the county clerk of each county in which any of the operating property or nonoperating tangible property assessment of the corporation is liable to local taxation, the amount of property liable for county, city, or district tax.
- (2) No appeal shall delay the collection or payment of taxes based upon the assessment in controversy. The taxpayer shall pay all state, county, and district taxes due on the valuation which the taxpayer claims as the true value as stated in the protest filed under KRS 131.110. When the valuation is finally determined upon appeal, the taxpayer shall be billed for any additional tax and interest at the tax interest rate as defined in KRS 131.010(6), from the date the tax would have become due if no appeal had been taken. The provisions of KRS 134.015(6) shall apply to the tax bill.
- (3) The Department of Revenue shall compute annually a multiplier for use in establishing the local tax rate for the operating property of railroads or railway companies that operate solely within the Commonwealth. The applicable local tax rates on the operating property shall be adjusted by the multiplier. The multiplier shall be calculated by dividing the statewide locally taxable business tangible personal property by the total statewide business tangible personal property.
- (4) The Department of Revenue shall annually calculate an aggregate local rate for each local taxing district to be used in determining local taxes to be collected for railroad carlines. The rate shall be the statewide tangible tax rate for each type of local taxing district multiplied by a fraction, the numerator of which is the commercial and industrial tangible property assessment subject to full local rates and the denominator of which is the total commercial and industrial tangible personal property assessment. Effective January 1, 1994, state and local taxes on railroad carline property shall become due forty-five (45) days from the date of notice and shall be collected directly by the Department of Revenue. The local taxes collected by the Department of Revenue shall be distributed to each local taxing district levying a tax on railroad carlines based on the statewide average rate for each type of local taxing district. However, prior to distribution any fees owed to the Department of Revenue by any local taxing district under the provisions of subsection (6) of this section shall be deducted.
- (5) The Department of Revenue shall bill, collect, and distribute all state and local property taxes for common carrier water transportation companies. Any fees owed to the Department of Revenue by any local taxing district shall be deducted before any distribution is made to any local taxing district under the provisions of this subsection.
- (6) The certification of valuation shall be filed by each county clerk in his office, and shall be certified by the county clerk to the proper collecting officer of the county,

city, or taxing district for collection. Any district which has the value certified by the department shall pay an annual fee to the department which represents an allocation of department operating and overhead expenses incurred in generating the valuations. This fee shall be determined by the department and shall apply to valuations for tax periods beginning on or after December 31, 1981.

**Effective:** January 1, 2010

**History:** Amended 2009 Ky. Acts ch. 10, sec. 47, effective January 1, 2010. -- Amended 2005 Ky. Acts ch. 85, sec. 308, effective June 20, 2005; and ch. 106, sec. 1, effective June 20, 2005. -- Amended 1998 Ky. Acts ch. 391, sec. 5, effective July 15, 1998. -- Amended 1994 Ky. Acts ch. 64, sec. 1, effective July 15, 1994. -- Amended 1990 Ky. Acts ch. 345, sec. 2, effective July 13, 1990; ch. 437, sec. 7, effective July 13, 1990; and ch. 476, Pt. V, sec. 353, effective July 13, 1990. -- Amended 1982 Ky. Acts ch. 388, sec. 6, effective July 15, 1982. -- Amended 1960 Ky. Acts ch. 186, Art. II, sec. 7, effective March 25, 1960. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4083, 4084, 4102.

**Legislative Research Commission Note (8/17/2006).** In the final sentence of subsection (4) of this statute, a reference to "subsection (4) of this section" has been changed to read "subsection (6) of this section." Under the authority of KRS 7.136(1)(e) and (h), the Reviser of Statutes has made this change to correct an internal reference that should have been adjusted when subsections were renumbered in 1998 Ky. Acts ch. 391, sec. 5, and 2005 Ky. Acts ch. 106, sec. 1.

**Legislative Research Commission Note (6/20/2005).** 2005 Ky. Acts chs. 11, 85, 95, 97, 98, 99, 123, and 181 instruct the Reviser of Statutes to correct statutory references to agencies and officers whose names have been changed in 2005 legislation confirming the reorganization of the executive branch. Such a correction has been made in this section.

**Legislative Research Commission Note (11/1/90).** The two Acts amending this section prevail over the repeal and reenactment in House Bill 940, Acts Ch. 476, pursuant to Section 653(1) of Acts Ch. 476. The two amending Acts do not appear to be in conflict and have been compiled together. Under the authority of KRS 7.136(1), the Reviser of Statutes has divided the text of this section into the indicated subdivisions. The original 1990 codification of KRS 136.180 and its accompanying note dated July 13, 1990, are superseded and without effect.