

TAX RATES – Year 2021

Bowling Green / Warren County / Kentucky / Schools

This summary of Tax Rates is complements of

Susan Oliver Lewis

Warren County Property Valuation Administrator.

The PVA Office does not control Tax Bills coded to be sent to Mortgage Companies. This is controlled by information furnished to the Sheriff's Office by the Mortgage Companies.

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*Tangible applies to Merchants Tools, Construction Equipment, and Airplanes.

- Airplanes billed locally since 1999 Tax Bills at State Rate at 1½¢ and local option if not used for Hire.
- Airplanes billed locally for 1998 Tax Bills.
- Airplanes bill from Frankfort for 1997 Tax Bills.
- Airplanes two (2) different rates started 1996 Tax Bills.

Tangible rates for Merchants Inventory were changed by Legislature for 1990.

- The State rate is .05 per \$100.
- The County, City, and School rates are the same as the other Tangible rates.

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Leasehold .015 State rate only.

Oil Assessments are taxed as Real Estate and Assessments are prepared & taxed from Frankfort since 1998.

Manufactures Inventory state rate changed by Legislature for 1990 to .05 per \$100.

Intangible property tax is no longer assessed as of January 1, 2006.

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We are not responsible for these rates (Information Only)
For questions regarding this information, please contact:

Brenda Sublett
Chief Deputy
(270) 843-3268 ext 205

+County Rates:

Real Estate

County	14.50
Library	3.90
Public Health	2.50
Extension	0.60
Conservation	0.25
TOTAL	21.75

Tangible

County	18.80
Library	4.76
Public Health	2.50
Extension	0.81
TOTAL	26.87

Homestead/Disabled Exemption:

2021 & 2022 - \$40,500

2019 & 2020 - \$39,300

2017 & 2018 - \$37,600

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District	Tax	Rates	
		(per \$ 100 of assessed value)	
CITY		Real Estate	Tangible* (see note)
	City	20.50	26.00
	+County	21.75	26.87
	State	11.90	45.00
	School (City)	84.20	84.50
Totals		138.35	182.37
ANNEX		Real Estate	Tangible* (see note)
	City	20.50	26.00
	+County	21.75	26.87
	State	11.90	45.00
	School (County)	46.10	46.10
Totals		100.25	143.97
COUNTY		Real Estate	Tangible* (see note)
	+County	21.75	26.87
	State	11.90	45.00
	School (County)	46.10	46.10
	Totals		79.75