## TANGIBLE PERSONAL PROPERTY RATES

## BY LINE ITEM CODE

LINE ITEM		
CODE	PROPERTY TYPE	RATES FOR 2016
11-16	Schedule A	45¢ State & Full Local
17	Total of 11 through 16	45¢ State & Full Local
21-26	Schedule B	15¢ State Rate only
27	Total of 21 through 26	15¢ State Rate only
31	Merchants Inventory	5¢ State & Full Local Rates
32	Manufacturers Finished Goods	5¢ State & Full Local Rates
33	Manufacturers Raw Materials/Goods in Process	5¢ State Rate only
34	Motor Vehicles Held for Sale (dealers only)	
	New Farm Machinery Held Under a Floor Plan	
	New Boats & Marine Inventory (dealers only)	5¢ State Rate only
	Salvage Titled Vehicles (insurance companies only)	
35	Goods Stored in Public Warehouse	5¢ State & Full Local Rates
36	Inventory – In Transit	Exempted from state rate,
		county, city, & school rates.
		LOCAL OPTION for Fire (&
		other special) districts.
37	Unmanufactured Tobacco Products NOT AT PLANT/	
	Or in Hands of Grower or His Agent	1½¢ State & City, County
38	Other Unmanufactured Agri. Products NOT AT	1½¢ State & 4½¢ City & County
20	PLANT or in Hands of Grower or His Agent	
39	Unmanufactured Agri. Products AT PLANT	11/ + Chata Data Oale
10	or in Hands of Grower or His Agent/I. R. B. 's	1½¢ State Rate Only
40	Aircraft: non-commercial	1½¢ State & LOCAL OPTION
41	Watercraft: non-commercial	11/2¢ State & <b>LOCAL OPTION</b>
50	Livestock & Farm Machinery/	14
	Fluidized Bed Energy Facilities	<sup>1</sup> / <sub>10</sub> ¢ State Rate Only
60	Schedule C - Other Tangible & Charter Aircraft &	45¢ State & Full Local Rates
	Non KY Registered Watercraft	1
70	Foreign Trade Zone	<sup>1</sup> / <sub>10</sub> ¢ State Rate Only
81	Construction Work in Progress – mfg. machinery	15¢ State Rate only
82	Construction Work in Progress – other tangible	45¢ State & Full Local Rates
90	Recycling Machinery & Equipment	45¢ State Rate only