

# 2017 Unmined Coal Property Tax Information Return

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## 2017 Unmined Coal Property Tax

### **2017 UNMINED COAL PROPERTY TAX INFORMATION RETURN**

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### **REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS**

Note 3 Tax Collection Period The unmined coal tax assessments were levied as of January 1, 2016 Property taxes were billed to finance governmental services Liens are effective when the tax bills become delinquent The collection period for these assessments was March 3, ...

### **AN ACT relating to the property tax on unmined coal.**

AN ACT relating to the property tax on unmined coal Be it enacted by the General Assembly of the Commonwealth of Kentucky: Section 1 KRS 132820 is amended to read as follows: (1) The department shall value and assess unmined coal, oil, and gas reserves, and any other mineral or energy resources which are owned, leased, or otherwise controlled

### **COMMONWEALTH OF KENTUCKY STATE FISCAL NOTE ...**

itled unmined coal reserves in Kentucky for tax year 2016 FISCAL EXPLANATION: HB 37 has an effective date of January 1, 2018 If enacted, the impact of the bill will not be seen until the 2018 unmined coal property tax is due, which is December 31, 2018 State Impact The bill would have a negative impact on state property tax revenues

### **Coal Excise Tax - Internal Revenue Service**

The tax is imposed at two rates, depending on whether the coal is from underground (deep) or surface mines The tax on deep mined coal is the lower of \$110 a ton or 44 percent of the sales price The tax on surface mined coal is the lower of \$55 a ton or 44 percent of the sales price Therefore, coal ...

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### **COMMONWEALTH OF KENTUCKY PROPERTY TAX RATES**

STATE PROPERTY TAX RATES The following table provides a breakdown of the major classes of property subject to ad valorem taxation in the state of Kentucky 2017 REAL ESTATE PROPERTY Tax rates are expressed in cents per \$100 of assessed value INTRASTATE RAILROADS: KRS 132020 (1) (O) OIL PROPERTY: PRODUCING & UNDEVELOPED OTHER UNMINED MINERALS

### **2019 DELINQUENT REAL ESTATE TAX BILLS**

9:00 AM CST Each tax claim when sold becomes a lien on the property assessed and subject to 12% interest per annum from the date of issuance Tax claims may be purchased at the Tax Sale Please visit [www.daviesscountyclerk.org](http://www.daviesscountyclerk.org) for details and updates on the Sale or contact the Recording Department at 270-685-8434 ext # 3

### **2017 REGULAR SESSION KAM TRACKING SHEET UPDATED ...**

Mar 15, 2017 - recommitted to Veterans, Military Affairs, & Public Protection (S) SB 196/FN R Jones II Direct various Cabinets to implement programs to assist in the education and retraining of dislocated coal miners Feb 16, 2017 - to Appropriations & Revenue (S) SB 199 M McGarvey Wage discrimination Feb 16, 2017 - to Economic

### **2019 DELINQUENT REAL ESTATE TAX BILLS Pursant to ...**

appear will be offered for sale at the Daviess County Clerk's Office on September 15, 2020 at 9:00 AM CST Each tax claim when sold becomes a lien on the property assessed and subject to 12% interest per annum from the date of issuance Tax claims may be purchased at the Tax Sale Please visit

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### **County Government In Kentucky**

County Government In Kentucky (Revised 2016) Informational Bulletin No 115 Legislative Research Commission Frankfort, Kentucky August 2016

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