



# Campbell County Tax Rates

**Per \$1,000 Assessed Value**  
**Real, Tangible, Inventory and Motor Vehicle For Calendar Year 2009**  
**Other Taxes For Calendar Year 2010**

All information contained within is obtained from reliable sources and believed to be accurate, but Tri-ED does not guarantee its accuracy.

	CAMPBELL COUNTY (Unincorporated Area)	City of Alexandria	City of Bellevue	City of Cold Spring
<b>REAL PROPERTY</b>				
County & State	\$3.618 (1)	\$3.618 (1)	\$3.618 (1)	\$3.618 (1)
City	\$0.000	1.788	2.450	1.640
Fire Districts	\$2.000	1.500	0.000	1.550
Schools				
County Schools	\$5.220 (a)	5.220 (a)	0.000	5.220 (a)
City Schools	<u>0.000</u>	<u>0.000</u>	<u>6.430 (b)</u>	<u>0.000</u>
<b>TOTAL REAL PROPERTY</b>	<b>\$10.838 (a)</b>	<b>\$12.126</b>	<b>\$12.498</b>	<b>\$12.028 (a)</b>
<b>TANGIBLE PROPERTY</b>				
County & State	\$8.353 (2)	\$8.353 (2)	\$8.353 (2)	\$8.353 (2)
City	0.000	0.000	3.010	1.810
Fire Districts	\$2.000	1.500	0.000	1.550
Schools				
County Schools	5.220 (a)	5.220 (a)	0.000	5.220 (a)
City Schools	<u>0.000</u>	<u>0.000</u>	<u>7.280 (b)</u>	<u>0.000</u>
<b>TOTAL TANGIBLE PROPERTY</b>	<b>\$15.573 (a)</b>	<b>\$15.073 (a)</b>	<b>\$18.643 (b)</b>	<b>\$16.933 (a)</b>
<b>INVENTORIES IN-TRANSIT (See Note)</b>				
Special Districts	\$1.699 (3)	\$1.699 (3)	\$1.699 (3)	\$1.699 (3)
City	\$0.000	\$0.000	\$0.000	\$0.000
Fire Districts	\$2.000	1.500	0.000	1.550
Schools				
County Schools	\$0.000 (a)	\$0.000 (a)	\$0.000	\$0.000 (a)
City Schools	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>
<b>TOTAL INVENTORIES-IN-TRANSIT</b>	<b>\$3.699 (a)</b>	<b>\$3.199 (a)</b>	<b>\$1.699 (b)</b>	<b>\$3.249 (a)</b>
<b>MOTOR VEHICLE</b>				
County	\$6.490 (4)	\$6.490 (4)	\$6.490 (4)	\$6.490 (4)
City	\$0.000	\$0.000	\$3.850	\$1.690
Fire Districts	\$2.000	\$1.500	0.000	1.550
Schools				
County Schools	\$5.220 (a)	\$5.220 (a)	\$0.000	\$5.220 (a)
City Schools	<u>0.000</u>	<u>0.000</u>	<u>\$10.140 (b)</u>	<u>\$0.000</u>
<b>TOTAL MOTOR VEHICLES</b>	<b>\$13.710 (a)</b>	<b>\$13.210 (a)</b>	<b>\$20.480 (b)</b>	<b>\$14.950</b>
Manufacturing Machinery (5)	\$1.500	\$1.500	\$1.500	\$1.500
Raw Materials & Goods in Process (5)	\$0.500	\$0.500	\$0.500	\$0.500
<b>OTHER TAXES</b>				
Payroll (Individual)	1.05% (\$406 Maximum)	1.5% FICA Cap (\$1,602)	2.50% No Maximum	1.0% (FICA Cap) (\$1,068)
Corporate Income	1.05% Min. License Fee \$25 (\$610 maximum license fee) \$58,095 Tax Cap	License Fee \$75 Graduated scale	Graduated scale for license fee (\$6,325 Max.)	Graduated Scale with Business Lic. \$1,500 Max
Municipal Insurance Premium Tax	10%	10%	10%	10%
School Utilities Tax	3%	3%	3%	3%
Kentucky Sales & Use Taxes	6%	6%	6%	6%

**NOTES:**

1 = County Real Estate  
Tax Breakdown:

State	\$	1.220
County		1.240
Health		0.220
Library		0.680
Extension		0.230
Conservation		0.028
<b>TOTAL</b>	<b>\$</b>	<b>3.618</b>

2 = County Tangible  
Tax Breakdown:

State	\$	4.500
County		2.154
Health		0.220
Library		1.050
Extension		0.429
<b>TOTAL</b>	<b>\$</b>	<b>8.353</b>

3 = INV. IN-TRANSIT  
Tax Breakdown:

State	\$	-
County		-
Library		1.050
Health		0.220
Extension		0.429
<b>TOTAL</b>	<b>\$</b>	<b>1.699</b>

4 = Motor Vehicle  
Tax Breakdown:

State	\$	4.500
County		1.310
Library		0.260
Health		0.220
Extension		0.200
<b>TOTAL</b>	<b>\$</b>	<b>6.490</b>

**SCHOOL DISTRICTS:**

(a) = Campbell County  
(b) = Bellevue  
(d) = Dayton  
(e) = Newport  
(f) = Southgate  
(g) = Ft. Thomas  
(h) = Silver Grove  
5 = State Only (No Local)

**NOTE: Inventory-in-Transit Tax rate based on inventory moved out within 6 months.**

Tri-County Economic Development Corporation  
www.NorthernKentuckyUSA.com  
Phone: 859.344.0040  
Toll Free 1.888.874.3365 Fax: 859.344.8130  
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Covington, KY 41017

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	City of Dayton	City of Ft. Thomas	City of Highland Heights	City of Newport
<b>REAL PROPERTY</b>				
County & State	\$3.618 (1)	\$3.618 (1)	\$3.618 (1)	\$3.618 (1)
City	3.830	3.430	1.600	2.250
Fire Districts	0.000	0.000	1.500	0.000
Schools				
County Schools	0.000	0.000	5.220 (a)	0.000
City Schools	<u>8.500</u> (d)	<u>9.050</u> (g)	<u>0.000</u>	<u>8.610</u> (e)
<b>TOTAL REAL PROPERTY</b>	<b>\$15.948 (d)</b>	<b>\$16.098 (g)</b>	<b>\$11.938 (a)</b>	<b>\$14.478 (e)</b>
<b>Park Tax *</b>	<b>\$ 0.500</b>			
<b>TANGIBLE PROPERTY</b>				
County & State	\$8.353 (2)	\$8.353 (2)	\$8.353 (2)	\$8.353 (2)
City	7.500	3.430	1.600	2.810
Fire Districts	0.000	0.000	1.500	0.000
Schools				
County Schools	0.000	0.000	5.220 (a)	0.000
City Schools	<u>8.500</u> (d)	<u>9.050</u> (g)	<u>0.000</u>	<u>8.610</u> (e)
<b>TOTAL TANGIBLE PROPERTY</b>	<b>\$24.353 (d)</b>	<b>\$20.833 (g)</b>	<b>\$16.673 (a)</b>	<b>\$19.773 (e)</b>
<b>INVENTORIES IN-TRANSIT (See Note)</b>				
Special Districts	\$1.699 (3)	\$1.699 (3)	\$1.699 (3)	\$1.699 (3)
City	\$0.000	\$0.000	0.000	\$0.000
Fire Districts	0.000	0.000	1.500	0.000
Schools				
County Schools	\$0.000	\$0.000	0.000 (a)	\$0.000
City Schools	<u>0.000</u> (d)	<u>0.000</u> (g)	<u>0.000</u>	<u>0.000</u> (e)
<b>TOTAL INVENTORIES-IN-TRANSIT</b>	<b>\$1.699 (d)</b>	<b>\$1.699 (g)</b>	<b>\$3.249 (a)</b>	<b>\$1.699 (e)</b>
<b>MOTOR VEHICLE</b>				
County	\$6.490 (4)	\$6.490 (4)	\$6.490 (4)	\$6.490 (4)
City	\$5.009	\$3.971	\$0.000	\$0.000
Fire Districts	0.000	0.000	1.500	0.000
Schools				
County Schools	\$0.000	\$0.000	\$5.220 (a)	\$0.000
City Schools	<u>8.590</u> (d)	<u>9.250</u> (g)	<u>0.000</u>	<u>9.930</u>
<b>TOTAL MOTOR VEHICLES</b>	<b>\$20.089 (d)</b>	<b>\$19.711 (g)</b>	<b>\$13.260 (a)</b>	<b>\$16.420 (e)</b>
Manufacturing Machinery (5)	\$1.500	\$1.500	\$1.500	\$1.500
Raw Materials & Goods in Process (5)	\$0.500	\$0.500	\$0.500	\$0.500
<b>OTHER TAXES</b>				
Payroll (Individual)	2.0%	1.25%	1.0%	2.5%
	No Maximum	No Maximum	(\$1,000 Cap)	FICA Cap
Corporate Income	Graduated scale for license fee (\$1,500 Max.)	1.25% Net Profits	0.35% Gross Receipts Business License (\$10,000 Max.)	0.35% Gross \$20,500 Max.
Municipal Insurance Premium Tax	11%	10%	10%	13%
School Utilities Tax				
City Utilities Tax	<b>3%</b>	<b>3%</b>	3%	3%
Kentucky Sales & Use Taxes	6%	6%	6%	6%

**NOTES:**  
1 = County Real Estate  
Tax Breakdown:

State	\$	1.220
County		2.250
Health		0.220
Library		0.680
Extension		0.230
Conservation		0.028
<b>TOTAL</b>	<b>\$</b>	<b>3.618</b>

2 = County Tangible  
Tax Breakdown:

State	\$	4.500
County		2.154
Health		0.220
Library		1.050
Extension		0.429
<b>TOTAL</b>	<b>\$</b>	<b>8.353</b>

3 = INV. IN-TRANSIT  
Tax Breakdown:

State	\$	-
County		-
Library		1.050
Health		0.220
Extension		0.429
<b>TOTAL</b>	<b>\$</b>	<b>1.699</b>

4 = Motor Vehicle  
Tax Breakdown:

State	\$	4.500
County		1.310
Library		0.260
Health		0.220
Extension		0.200
<b>TOTAL</b>	<b>\$</b>	<b>6.490</b>

**SCHOOL DISTRICTS:**  
(a) = Campbell County  
(b) = Bellevue  
(d) = Dayton  
(e) = Newport  
(f) = Southgate  
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**NOTE: Inventory-in-Transit Tax rate based on inventory moved out within 6 months.**

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	City of Silver Grove	City of Southgate	City of Wildier
<b>REAL PROPERTY</b>			
County & State	\$3.618 (1)	\$3.618 (1)	\$3.618 (1)
City	1.920	4.300	2.160
Fire Districts	2.000	0.540	0.000
Schools			
County Schools	5.220 (a)	5.220 (a)	5.220 (a)
City Schools	<u>9.940</u> (h)	<u>8.290</u> (f)	<u>0.000</u>
<b>TOTAL REAL PROPERTY</b>	<b>\$12.758 (a)</b>	<b>\$13.678 (a)</b>	<b>\$10.998</b>
	<i>\$17.478 (h)</i>	<i>\$16.748 (f)</i>	
<b>TANGIBLE PROPERTY</b>			
County & State	\$8.353 (2)	\$8.353 (2)	\$8.353 (2)
City	2.920	9.290	5.000
Fire Districts	2.000	0.540	0.000
Schools			
County Schools	5.220 (a)	5.220 (a)	5.220 (a)
City Schools	<u>9.940</u> (h)	<u>8.290</u> (f)	<u>0.000</u>
<b>TOTAL TANGIBLE PROPERTY</b>	<b>\$18.493 (a)</b>	<b>\$23.403 (a)</b>	<b>\$18.573 (a)</b>
	<i>\$23.213 (h)</i>	<i>\$26.473 (f)</i>	
<b>INVENTORIES IN-TRANSIT (See Note)</b>			
Special Districts	\$1.699 (3)	\$1.699 (3)	\$1.699 (3)
City	\$0.000	\$0.000	\$0.000
Fire Districts	2.000	0.000	0.000
Schools			
County Schools	\$0.000 (a)	\$0.000 (a)	\$0.000 (a)
City Schools	<u>0.000</u> (h)	<u>0.000</u> (f)	<u>0.000</u>
<b>TOTAL INVENTORIES-IN-TRANSIT</b>	<b>\$3.699 (a)</b>	<b>\$1.699 (a)</b>	<b>\$1.699 (a)</b>
<b>MOTOR VEHICLE</b>			
County	\$6.490 (4)	\$6.490 (4)	\$6.490 (4)
City	2.060	2.700	1.480
Fire Districts	2.000	0.540	0.000
Schools			
County Schools	\$5.220 (a)	\$5.220 (a)	\$5.220 (a)
City Schools	<u>\$8.960</u> (h)	<u>\$5.040</u> (f)	<u>\$0.000</u>
<b>TOTAL MOTOR VEHICLES</b>	<b>\$15.770 (a)</b>	<b>\$14.950 (a)</b>	<b>\$13.190 (a)</b>
	<i>\$19.510 (h)</i>	<i>\$14.770 (f)</i>	
Manufacturing Machinery (5)	\$1.500	\$1.500	\$1.500
Raw Materials & Goods in Process (5)	\$0.500	\$0.500	\$0.500
<b>OTHER TAXES</b>			
Payroll (Individual)	1.5%	2.5%	2.25%
	No Maximum	No Maximum	No Maximum
Corporate Income	Occupational License Fee Based on # of Employees, \$25 Min.	Graduated scale for license fee (\$5,500 Max.)	0.75% Gross Receipts (\$40,000 Max.)
Municipal Insurance Premium Tax	10%	10%	10%
School Utilities Tax <b>City Utilities Tax</b>	3%	3%	<b>3% (\$3,600 Cap)</b>
Kentucky Sales & Use Taxes	6%	6%	6%

**NOTES:**

1 = County Real Estate  
Tax Breakdown:

State	\$	1.220
County		1.240
Health		0.220
Library		0.680
Extension		0.230
Conservation		0.028
<b>TOTAL</b>	<b>\$</b>	<b>3.618</b>

2 = County Tangible  
Tax Breakdown:

State	\$	4.500
County		2.154
Health		0.220
Library		1.050
Extension		0.429
<b>TOTAL</b>	<b>\$</b>	<b>8.353</b>

3 = INV. IN-TRANSIT  
Tax Breakdown:

State	\$	-
County		-
Library		1.050
Health		0.220
Extension		0.429
<b>TOTAL</b>	<b>\$</b>	<b>1.699</b>

4 = Motor Vehicle  
Tax Breakdown

State	\$	4.500
County		1.310
Library		0.260
Health		0.220
Extension		0.200
<b>TOTAL</b>	<b>\$</b>	<b>6.490</b>

**SCHOOL DISTRICTS:**

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