

## 2017 Unmined Coal Property Tax Information Return

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### 2017 UNMINED COAL PROPERTY TAX INFORMATION RETURN

Unmined Coal - 2017 Taxes 2 3 8 2 Unmined Coal - 2016 Taxes 458 927 2,465 716 The real and personal property tax assessments were levied as of January 1, 2017 Property taxes were billed to finance governmental services for the fiscal year ended June 30, 2017 Liens are effective when the tax ... 2017 Regular Session of the Kentucky General ...

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### 2017 Unmined Coal Property Tax Information Return

Floor Amendment (1) Property tax on unmined coal, standard value of certain reserves established. House Bill 130; Reorganization of Office of Mine Safety and Licensing, Executive Order 2014-390, confirmation of. 2017 Unmined Coal Property Tax UNMINED COAL PROPERTY TAX INFORMATION RETURN Only file this return if: • You acquired or

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### 2017 Unmined Coal Property Tax Information Return

Amend KRS 132.820 to exempt unmined coal reserves from state and local property taxation if on January 1 of any tax year the owner or lessee of the reserve does not hold a valid permit from both the state and federal governments to mine coal from the reserve, and does not anticipate that coal will be mined from the reserve at any point during the tax year; amend KRS 131.190 to conform; make technical corrections; apply to property assessed on and after January 1, 2018.

### KY HB37 | 2017 | Regular Session | LegiScan

of property, and it shall be made publicly available in the office of each property valuation administrator as well as on the department's Web site. (c) A copy of the brochure shall be included with each notice of tax assessment mailed to a taxpayer pursuant to this section. Section 2. KRS 131.190 is amended to read as follows:

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

Knott County was hardest hit when the Department of Revenue recalculated the value of Kentucky's unmined coal half way through the 2016-17 fiscal year. In the summer, the state calculated the value...

### WKYT Investigates | New problems for counties already hit ...

KRS 132.820 requires the Department of Revenue to value and assess unmined coal, oil, gas reserves and any other mineral or energy resources which are owned, leased or otherwise controlled separately from the surface real property at no more than fair market value in place, considering all relevant circumstances. Unmined coal, oil, gas reserves and other mineral or energy resources shall in all cases be valued and assessed by the Department of Revenue as a distinct interest in real property ...

### Minerals Taxation and GIS Services - Department of Revenue

(a) The unmined coal, oil, and gas reserves, and other mineral or energy resources are owned in their entirety by the surface owner; Terms Used In Kentucky Statutes 132.820 Amendment : A proposal to alter the text of a pending bill or other measure by striking out some of it, by inserting new language, or both.

### *Kentucky Statutes 132.820 – Assessment of unmined coal ...*

value of unmined coal resources statewide is \$976,119,063 and idled unmined coal is \$228,024,800. When applying the state real property tax rate of 12.2 cents per \$100 to the idled

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

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, 2016 through August 15, 2016.

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

Judge-Executive Donald Carroll, center, accepts a check for \$998,811 in Hopkins County property taxes from Alliance Coal during the November 7, 2017 Fiscal Court meeting. The check was presented by Kim Humphrey, left, Director of Employee and Community Programs for Alliance Coal, and Joel Bradley, right, Assistant General Manager of Warrior Coal. Prev.

### *County Accepts Property Tax Check from Alliance Coal*

Coal companies owe property taxes on their land, unmined coal and equipment. Much of Justice's debt was for Kentucky Fuel, which Justice once operated but transferred along with other coal...

### *Kentucky counties get delinquent taxes from WV Gov ...*

The audit for the 2017 unmined coal taxes for the sheriff was released as well. The sheriff's financial statement met all requirements and guidelines for the period of October 17, 2017 through August 15, 2018, in conformity with the regulatory basis of accounting.

### *Audit released for Harlan Co. Sheriff's Office - Harlan ...*

(3) In the case of unmined coal reserves: (a) An unmined coal reserve shall only be subject to state and local property taxation for tax years in which, on January 1 of the year, the owner or lessee of the reserve: 1. Holds a valid permit, from both the state and federal governments, to mine coal from the reserve; and. 2.

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

School districts in Kentucky's two coalfields are suffering due to a decline in tax assessments of unmined coal, which presumably has become less valuable because coal is losing market share to ...

### *Rural Blog: Unmined coal worth less, leaving Kentucky ...*

The information is obtained from mineral tax returns filed by the mineral owners. The figures received by the Letcher County Sheriff's Department on Friday show an 83-percent decrease in the unmined coal tax, a 51-percent decrease in the tax on oil reserves, and a 54 percent decrease in natural gas taxes.

### *Drop in unmined minerals tax bills is 'unbelievable'*

Judge-Executive Donald Car roll, center, accepts a check for \$998,811 in Hopkins County property tax es from Alliance Coal during the November 7, 2017 Fiscal Court meeting. The check was presented by ...

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