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Ad Valorem/Property Tax  
KRS 132.487  
KRS 134.810

- All title transactions require SSN, FEIN or FIDN information.
- Taxes are assessed January 1\textsuperscript{st} and the January 1\textsuperscript{st} owner is responsible for that year’s property tax.
- Tax due dates for motor vehicles are generally in the registration renewal month.
- If a vehicle is transferred before it is renewed:
  - The tax becomes due in the month of transfer.
  - If not paid, the tax becomes delinquent on the last day of the second month following transfer.
- When a vehicle or owner of a vehicle has delinquencies, they must be paid or exonerated before processing title/registration transactions.
- To obtain, exonerate or change a property tax segment for a vehicle, contact the Property Valuation Administrator.
  
For example:
  - A new or out-of-state vehicle purchased in a previous year and not titled until after January 1\textsuperscript{st} of the following year*
  - Move in transactions when the owner has moved to Kentucky prior to January 1\textsuperscript{st} and waits until the following year to title his vehicle**
  - A Kentucky titled vehicle sold, but not transferred, prior to January 1\textsuperscript{st}
    - May involve exoneration of the previous owner’s property tax and a segment change to make the purchaser liable
    - May involve a county code change

* If property tax is not being assessed and collected at the time of the transaction, clerks should make copies of the title applications and place these copies in the PVA pick-up box.

** If the customer wishes to extend their registration into the following calendar year, the current year’s property tax must be paid at the time of initial registration.

The clerk will:
- Estimate the property tax assessment.
• Advise the customer of the additional amount due.
• Process the initial vehicle registration in AVIS.
• Contact PVA.
  o Provide the license plate number or VIN.
  o Provide the tax year(s) to be assessed.
• After PVA finalizes the tax assessment, go to the AD screen or the TT screen to collect the taxes.

This does not apply to Dealer Room transactions.
Affidavit for Non-Exchange
KRS 186.180
TC 96-167

When processing transactions requiring the surrender of a plate or decal which is unavailable, an Affidavit for Non-Exchange may be executed.

The following are common examples:
- Repossession
- Junked Vehicle
- Salvage Title
- Title Only Transfer
- Special Plate Conversions*

The clerk will:
- Prepare an Affidavit for Non-Exchange (TC96-167)
  - Mark the appropriate title/registration action
  - Identify the vehicle (last 6 digits of VIN)
  - Identify the plate and decal
  - Indicate the appropriate non-exchange reason
  - Obtain the signature of the current registered owner**
- Charge applicable fees for preparing this form

*If the seller wishes to retain their special plate:
  - Collect the registration certificate
  - Process a plate replacement on the SX screen
    - Charge applicable fees

**When processing a vehicle transfer, the new owner may sign for an unavailable plate, decal or registration if the current registered owner is not available to sign the affidavit. However, this exception does not apply to special plate conversions. The current registered owner must sign the affidavit.
Affidavit for Replacement
KRS 186.180
TC 96-167

If the registered owner of a motor vehicle has a lost/stolen plate, decal or registration, a replacement may be issued by completing an Affidavit for Replacement.

The clerk will:

- Prepare an Affidavit for Replacement (TC96-167)
  - Identify the vehicle by title, plate or decal number
  - Indicate the appropriate replacement reason
  - Obtain the signature of the current registered owner*

- Verify insurance

- Charge applicable fees for preparing the form

- Charge applicable fees for the replacement item

*When processing a vehicle transfer, the new owner may sign for a plate, decal or registration replacement if the current registered owner is not available to sign the affidavit.
AFFIDAVIT FOR REPLACEMENT OR NON-EXCHANGE

When making application for a duplicate title on a vehicle, please use TC 96-182, Application for Title or Registration.

Affidavit for Replacement County:

I CERTIFY THAT MY □ Certificate of Registration □ Lost
□ Registration Plate □ County Change
□ Decal □ Stolen

IS □ Destroyed □ Other

I hereby request a replacement for Registration Certificate, Registration Plate, or Decal # ______

Owner(s) Name ___________________________ ID (SSN or DL#) ____________

Owner(s) Name ___________________________ ID (SSN or DL#) ____________

Street Address ___________________________

City ___________________________ State ______ Zip ___________

Signature ___________________________ Date ___________

Affidavit for Non-Exchange County:

Title or Registration CTL # ___________________________

I CERTIFY BASED ON THE □ Repo OR REGISTRATION ACTION □ Plate Replacement
FOLLOWING TITLE ACTION: □ Junked Vehicle □ Vehicle Type Conversion
□ Salvage Title □ Registration Conversion
□ Title Only Transfer □ Registration Cancel

that the License Plate assigned to the motor vehicle or owner herein:

VIN ___________________________ Plate ___________________________

and Decal ________ described and currently registered in the Commonwealth of Kentucky does not

accompany the associated documents related to the aforementioned action because of the following non-exchange reason: □ Lost □ Special Plate

□ Stolen □ Out of State

□ Destroyed □ Other

Describe ___________________________

Name of Company or Dealership ___________________________ ID (SSN or DL#) ____________

Owner(s) Name ___________________________ ID (SSN or DL#) ____________

Lending Institution ___________________________

Street Address ___________________________

City ___________________________ State ______ Zip ___________

Signature of Authorized Representative ___________________________

Owner’s Signature ___________________________ Date ___________

Notary for Replacement or Non-Exchange

Subscribed and attested before me on this date MM DD YY ___________________________

My Commission Expires MM DD YY ___________________________

Attesting Official or Notary Signature and Title ___________________________
Affidavit of Non-Highway Use
KRS 134.460
72A007

An Affidavit of Non-Highway Use must be completed when declaring that a vehicle will **never** be operated upon Kentucky’s roadways.

- The customer will pay sales tax.
- The sales tax rate is 6%.
- Sales tax is based on the sale price.
- Sales tax is collected at the time of titling.
- Sales tax must be collected unless the buyer:
  - Presents documentation from the seller verifying that the tax has been paid
  - Demonstrates that the property qualifies for a sales tax exemption

Sales Tax Exemptions

- **Occasional sale**
  - The seller is an individual.
  - Enter S1 in the AVIS Tax Exempt field.
- **Resale Certificate**
  - The purchaser must provide a Resale Certificate (Form 51A105).
  - Enter S2 in the AVIS Tax Exempt field.
- **Purchase Exemption**
  - The purchaser must provide a Purchase Exemption Certificate (Form 51A126).
  - Enter S3 in the AVIS Tax Exempt field.
- **Apportioned Vehicles**
  - The purchaser must declare a vehicle weight greater than 44,001 lbs.
  - Enter S4 in the AVIS Tax Exempt field.
- **Commercial Vehicles**
  - The purchaser must declare a vehicle weight greater than 44,001 lbs.
  - Enter S6 in the AVIS Tax Exempt field.
Sales Tax Credits

- Credit for sales tax paid to another state
  - The purchaser must provide tax credit proof.
  - Enter S8 in the AVIS Tax Exempt field.
  - Enter the allowed tax credit in the Tax Credit field.
- Credit for Kentucky sales tax previously reported and paid
  - The purchaser must provide tax credit proof.
  - Enter S9 in the AVIS Tax Exempt field.
  - Enter the allowed tax credit in the Tax Credit field.

The clerk will:
- Collect the completed Affidavit of Non-Highway Use (72A007).
- Verify the purchaser’s signature.
- Verify the Notary Information section.
- Process a Title Only transaction.
- If applicable, enter Amount of Sales Tax Collected.
  - Collect sales tax.
  - Enter SU in the AVIS Tax Exempt field.
- Check the appropriate Sales Tax Exemption or Sales Tax Credit.
- Scan all documents into PODD

The clerk should not suggest this option. Collect Road Usage Tax whenever possible.
AFFIDAVIT OF NONHIGHWAY USE

TO BE COMPLETED BY TAXPAYER

I, ____________________________, do swear or affirm that the following vehicle, Year __________________________ Make __________________________ Model __________________________ and VIN __________________________ will never be operated upon Kentucky's public highways.

I acknowledge that this vehicle must be properly registered and motor vehicle usage tax paid if ever used on Kentucky's public highways. I acknowledge that by signing this affidavit, applicable sales tax is due at the time of obtaining title due to the exclusive use of this vehicle for off road use.

I further acknowledge that upon failing to register my vehicle I may be subject to applicable criminal and civil penalties per KRS 138.990.

Name of Seller (Print) __________________________ Date of Sale __________________________ Sale Price (Attach Documentation)* __________________________

Address of Seller __________________________________________ __________________________________________

Name of Owner/Buyer (Print) __________________________ Signature __________________________

Address of Owner/Buyer (Print) __________________________________________

Notary Information

Notary Public Title __________________________

Subscribed and sworn to before me this __________________________ day of __________________________, 20 __________________________.

My commission expires __________________________

Note to Taxpayer: Retain a copy of this form, along with your registration receipt document, for proof of sales tax paid, or exemption claimed.

TO BE COMPLETED BY COUNTY CLERK

$ __________________________ Amount of Sales Tax Collected (KRS 51)

If sales tax is not collected, check one of the following:

☐ Occasional Sale (Code S1—KRS 139.910(17)) *Documentation not needed.
☐ Resale Certificate (Code S2—Attach completed Form 51A105)
☐ Purchase Exemption Certificate (Code S3—Attach completed Form 51A126)
☐ Apportioned Vehicles (Code S4—Declared Weight __________________________)
☐ Over 44,006 lbs. (Code S6—Declared Weight __________________________)

If a sales tax credit was given, check one of the following:

☐ Credit for state sales tax paid out of state (Code S8—Attach copy of receipt)
☐ Credit for sales tax paid Kentucky vendor (Code S9—Attach copy of receipt)

Note to County Clerk: Any and all sales tax documents associated with the above transaction must be attached and submitted to the Motor Vehicle Usage Tax Section, bundled separately from other usage tax documents currently supplied.

COPY DISTRIBUTION: WHITE—Department of Revenue  CANARY—County Clerk  PINK—Taxpayer
RESALE CERTIFICATE

I hereby certify that

Name of Business

Address

Note a valid Sales and Use Tax Permit, Account No., issued pursuant to the sales and use tax law and is engaged in the business of selling, leasing or renting, industrial processing or manufacturing the following:

I further certify that the tangible personal property or digital property described herein which I shall purchase from:

Name of Seller

Address

will be resold in the regular course of business, or leased or rented, as provided by Regulation 103 KAR 28.051, or used, as provided in KRS 139.470(10), in the manufacture or industrial processing of tangible personal property or digital property which will be resold. In the event any property purchased under this certificate is used for any purpose other than retention, demonstration or display while holding it for sale, lease or rental in the regular course of business, it is understood that I am required by law to report and pay the tax measured by the purchase price of such property. Description of property to be purchased:

Under penalties of perjury, I swear or affirm that the information on this certificate is true and correct as to every material matter:

Authorized Signature (Owner, Partner or Corporate Officer)

Title

Date

CAUTION TO SELLER: Contrators or other persons registered under a consumer number in the 900,000 series may not issue a resale certificate for any purchase. Sellers accepting certificates from such persons will be held liable for the sales or use tax.

NOTE: Any person who makes improper use of this certificate is subject to such penalties as provided by law including the criminal provisions of KRS 139.990(1).

DEPARTMENT OF REVENUE
Frankfort, Kentucky 40620
PURCHASE EXEMPTION CERTIFICATE

Check Applicable Block
Blanket ☐
Single Purchase ☐

I hereby certify that ___________________________ is a Kentucky resident, nonprofit educational, charitable or religious institution, or Kentucky historical site, located at ___________________________, Kentucky and that the tangible personal property, digital property or services to be purchased from ___________________________, will be used solely within the exempt function of a charitable, educational or religious institution, or historical site.

Name of Vendor

_________________________________________
Address

Description of property to be purchased:

_________________________________________

In the event that the property purchased is not used for an exempt purpose, it is understood that I am required to pay the tax measured by the purchase price of the property.

Any officer or employee who uses this certificate to make tax-free purchases for his own personal use or that of any other person will be subject to the penalties provided in KRS 139.880 and other applicable laws.

Under penalties of perjury, I swear or affirm that the information on this certificate is true and correct as to every material matter.

_________________________________________
Authorized Signature

CAUTION TO SELLER: This certificate cannot be issued or used in any way by a construction contractor to purchase property to be used in fulfilling a contract with an exempt institution. Sellers accepting certificates for such purchases will be held liable for the sales or use tax.

_________________________________________
Title

_________________________________________
Date

DEPARTMENT OF REVENUE
Frankfort, Kentucky 40601

51A120 (12-09)
Motor Vehicles

If a vehicle is 25 years old or older and no title exists, the current owner may apply for a Kentucky Certificate of Title. The Department of Transportation will accept an Affidavit of Ownership. The current owner must prepare the documents and make application for a title in their name before the vehicle can be transferred to another party.

An Affidavit of Ownership must be signed and notarized and must include:
- Customer’s name and address
- Year
- Make
- Model
- Vehicle Identification Number
- How long the customer has owned the vehicle
- A statement that all paperwork has been lost and no title exists for the vehicle

A certified inspection is required to verify the VIN on vehicles being titled from an Affidavit of Ownership. If the vehicle does not have a VIN, the customer must apply for a VIN plate (Refer to Kentucky Assigned Vehicle Identification Number Plate).

The clerk will:
- Prepare an Application for Kentucky Certificate of Title (TC96-182)
- Process the transaction as “Other First Title”
- Enter “SR” in the Usage Tax Exc field
- Insurance requirements apply
- Contact PVA
  - Request property tax assessments based on length of stated ownership (maximum of 5 years)

Speed Titles are not allowed on these historical entries.
Utility Trailers

If no Kentucky title exists for a utility trailer, the Department of Transportation will accept a notarized Affidavit of Ownership.

If a utility trailer does not have a VIN, the customer must apply for a VIN plate (Refer to Kentucky Assigned Vehicle Identification Number Plate).

A certified inspection is required to verify the VIN on out-of-state trailers being titled from an Affidavit of Ownership.

Refer to the Motor Vehicles section of Affidavit of Ownership for instructions and processing requirements.

**Speed Titles are not allowed on these title transactions.**
Affidavit of Motor Vehicle Ownership

This is to certify that I am the sole owner of the following vehicle:

Year __________ Make __________ Model __________ Body Style __________

Vehicle identification number _______________________________________

I further certify that I have lost the title and/or all other ownership papers and that the records for this vehicle are not available in the County Clerk's Office.

The vehicle is free of any liens or encumbrances.

The vehicle was last licensed in my name for the year __________ in __________ County, Kentucky and has not been on the public highway since the year __________.

_________________________ __________________________
Owner's Signature Date

_________________________ __________________________
Notary / Attesting Official Date

My commission expires: ________________________
Affidavit of Trailer Ownership

Make ________________________ VIN __________________________

Year ________________________ Model __________________________

I have owned the trailer described above since ________________________.
I purchased this trailer from ________________________________________.

By signing below, I am stating that this trailer is not currently titled; any papers related to the titling of this trailer have been lost or destroyed; there are no liens filed against this trailer.

_________________________________    ________________
Owner’s Signature                     Date

_________________________________    ________________
Notary / Attesting Official           Date

My commission expires: ____________________________
The Affidavit of Total Consideration (71A100) is the form allowing a buyer and a seller to attest to the total and actual consideration to be paid for a motor vehicle.

The Affidavit of Total Consideration is the preferred method for obtaining a taxable value when titling and registering motor vehicles.

The Application for Kentucky Title (TC96-182) and the application portion of the Kentucky title both contain an Affidavit of Total Consideration.

This is the only document attesting to selling price that will be accepted by the Revenue Department.

The affidavit must:

- Identify the buyer and the seller
- Specify the vehicle being sold
- Disclose the selling price
- Identify the trade-in vehicle and trade-in allowance, if applicable
- Contain the seller’s and buyer’s signatures
- Include a notary for both signatures
**AFFIDAVIT OF TOTAL CONSIDERATION GIVEN FOR A MOTOR VEHICLE**

**SELLER SECTION**

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<th>Name of Seller</th>
<th>Social Security No. or Federal ID No.</th>
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**BUYER SECTION**

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<th>Name of Buyer</th>
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**VEHICLE IDENTIFICATION SECTION**

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**VEHICLE TRADE-IN SECTION**

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**NEW VEHICLES**

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<th>Total Consideration Given*</th>
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**USED VEHICLES**

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<th>Less Trade-in Allowance</th>
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<table>
<thead>
<tr>
<th>Total Consideration Given*</th>
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*Total consideration given includes cash, the amount financed, and the value, in money, of other items (boats, trailers, guns, etc.) at the time of purchase or at a later date, including consideration given for all equipment and accessories, standard and optional. It does not include the value of any rebates, service contracts, extended warranties, finance charges, etc. Reference KRS 138.450(9).

Giving a false statement as to the total consideration paid is a Class D Felony with a minimum fine of $2,000 per KRS 190.999(5).

We declare and affirm under penalty of law that the information given herein to the best of our knowledge and belief represents the "total consideration given" in exchange for the vehicle and "trade-in allowance" granted for any vehicle traded in.

**Notice to Buyer(s):** If this affidavit is incomplete, tax will be based on the MSRP of a new vehicle or the retail value from the prescribed reference manual for a used vehicle. Buyer(s) will be liable for any additional tax, plus applicable penalty and interest. See KRS 138.450(16) and 103 KAR 44:060 for further detail.

**Seller's Signature**

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<th>Subscribed and sworn to before me this day of___ 20___</th>
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<th>Attesting Official</th>
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<td>Title</td>
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<th>Subscribed and sworn to before me this day of___ 20___</th>
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<th>My commission expires _______________________________</th>
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<th>My commission expires _______________________________</th>
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All Terrain Vehicles (ATVs)
KRS 186A.070
KRS 189.010(24)

An all terrain vehicle is defined as a motor vehicle designated for recreational off road use.

- ATVs are titled but cannot be registered.
- Effective July 01, 2010, any state resident purchasing an ATV must apply for a certificate of title within fifteen (15) days of purchase.
- Any state resident owning an untitled ATV before July 01, 2010 and owing a secured party must obtain a certificate of title in order to reflect that security interest.

The restrictions on the operation of an All Terrain Vehicle are outlined in KRS 189.515.

AVIS Codes:
- Vehicle Type is Y
- Body Style is AT (This field will pre-populate)

Titling Fees:
- Title $15.00
- Salvage $15.00
- Replacement/Corrected Title $10.00

Use Tax may be owed on an ATV purchased from an out-of-state dealer. All out-of-state purchases require a purchaser to complete an Out-Of-State Purchase – Use Tax Affidavit (51A280).

- Scan into PODD

ATVs are not assessed for property tax.
189.515 Restrictions on operation of all-terrain vehicles.

(1) Except for vehicles authorized to operate on a public highway as of July 15, 1998, and except as provided in subsection (6) of this section, a person shall not operate an all-terrain vehicle upon any public highway or roadway or upon the right-of-way of any public highway or roadway.

(2) A person shall not operate an all-terrain vehicle on private property without the consent of the landowner, tenant, or individual responsible for the property.

(3) A person shall not operate an all-terrain vehicle on public property unless the governmental agency responsible for the property has approved the use of all-terrain vehicles.

(4) Except for vehicles authorized to operate on a public highway, a person sixteen (16) years of age or older operating an all-terrain vehicle on public property shall wear approved protective headgear, in the manner prescribed by the secretary of the Transportation Cabinet, at all times that the vehicle is in motion. The approved headgear requirement shall not apply when the operator of any all-terrain vehicle is engaged in:

(a) Farm or agriculture related activities;
(b) Mining or mining exploration activities;
(c) Logging activities;
(d) Any other business, commercial, or industrial activity; or
(e) Use of that vehicle on private property.

(5) (a) A person under the age of sixteen (16) years shall not operate an all-terrain vehicle with an engine size exceeding ninety (90) cubic centimeters displacement, and a person under the age of sixteen (16) years shall not operate an all-terrain vehicle except under direct parental supervision.

(b) A person under the age of twelve (12) years shall not operate an all-terrain vehicle with an engine size exceeding seventy (70) cubic centimeters displacement.

(c) A person under the age of sixteen (16) years, when operating or riding as a passenger on an all-terrain vehicle, shall wear approved protective headgear, in the manner prescribed by the secretary of the Transportation Cabinet, at all times that the vehicle is in motion.

(6) (a) A person may operate an all-terrain vehicle on any two (2) lane public highway in order to cross the highway. In crossing the highway under this paragraph, the operator shall cross the highway at as close to a ninety (90) degree angle as is practical and safe, and shall not travel on the highway for more than two-tenths (2/10) of a mile.

(b) A person may operate an all-terrain vehicle on any two (2) lane public highway, if the operator is engaged in farm or agricultural related activities, construction, road maintenance, or snow removal.

(c) The Transportation Cabinet may designate, and a city or county government may designate, those public highways, segments of public highways, and
adjoining rights-of-way of public highways under its jurisdiction where all-terrain vehicles that are prohibited may be operated.

(d) A person operating an all-terrain vehicle on a public highway under this subsection shall possess a valid operator's license.

(e) A person operating an all-terrain vehicle on a public highway under this subsection shall comply with all applicable traffic regulations.

(f) A person shall not operate an all-terrain vehicle under this subsection unless the all-terrain vehicle has at least one (1) headlight and two (2) taillights, which shall be illuminated at all times the vehicle is in operation.

(g) A person operating an all-terrain vehicle under this subsection shall restrict the operation to daylight hours, except when engaged in snow removal or emergency road maintenance.

Effective: July 12, 2006

Alternative Speed/Alternative Fuel Vehicles
KRS 186.010

The speed capacity and the number of wheels on the vehicle determine how that vehicle should be classified.

Low-Speed Vehicles (LSV)
- A low-speed vehicle is defined as a motor vehicle that is self-propelled by an electric motor, combustion-driven motor, or a combination of both.
- Four (4) wheeled
- Designed to operate at a speed of 25 mph or less
- Must have a compliant 17-digit VIN
- Off-road vehicles as indicated by the manufacturers are not included.

The registration codes for LSV are as follows:
- Vehicle type is A or T
- Body styles remain as currently used (2D, 4D, PK, etc.)
- “OE” in the Cylinder field for electric vehicle - Slow Moving
- “OG” in the Cylinder field for gasoline vehicle - Slow Moving
- “OH” in the Cylinder field for hybrid vehicle - Slow Moving

Alternative-Speed Motorcycle (ASM)
- An alternative-speed motorcycle is defined as a self-propelled motorcycle using an electric motor, combustion-driven motor, or a combination of both.
- Three (3) wheeled
- Fully enclosed cab - Unenclosed two (2) or three (3) wheeled are not included
- Designed to operate at a speed of 40 mph or less

The registration codes for ASM are as follows:
- Vehicle type is Z
- Body style is EN (enclosed motorcycle)
- “OE” in the Cylinder field for electric vehicle - Alternative Speed
- “OG” in the Cylinder field for gasoline vehicle - Alternative Speed
- “OH” in the Cylinder field for hybrid vehicle - Alternative Speed
Motor Vehicle – Alternative Power

- An alternative powered motor vehicle is self-propelled by an electric motor, combustion-driven motor, or a combination of both.
- Four (4) or more wheeled

The registration codes for alternative powered motor vehicles are as follows:

- Vehicle type remains as currently used
- Body styles remain as currently used (2D, 4D, PK, etc.)
- “EV” in the Cylinder field for electric vehicle
- “HV” in the Cylinder field for hybrid vehicle

Because only a small number of these vehicles are currently registered, MVL will only issue these plates upon approval of the title application through the following process:

- Mark the transaction as Code 13.
- Issue a temporary tag to the customer.
- Send an e-mail to kytcmvhelpdesk@ky.gov advising that a title/registration application has been submitted in AVIS and PODD. Include the title number in your message.
  - Upon approval of the title, the appropriate plate will be forwarded to the county clerk.
<table>
<thead>
<tr>
<th>VEHICLE TYPE/MAKE</th>
<th>REG. CODES</th>
<th>ENCLOSED</th>
<th>UNENCLOSED</th>
<th>TOP SPEED</th>
<th>CLASSIFICATION</th>
<th>TITLE</th>
<th>REGISTRATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>BAD BOY BUGGIES:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>XTO-Lsv</td>
<td>OG</td>
<td>NO</td>
<td>YES</td>
<td>25 mph</td>
<td>Low-Speed Vehicle</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td>Safari Classic-Lsv</td>
<td>OG</td>
<td>NO</td>
<td>YES</td>
<td>25 mph</td>
<td>Low-Speed Vehicle</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td>CitCar Electro BB, Lsv</td>
<td>OE</td>
<td>NO</td>
<td>YES</td>
<td>25 mph</td>
<td>Low-Speed Vehicle</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td>Club Car - Street legal Lsv</td>
<td>OE</td>
<td>NO</td>
<td>YES</td>
<td>25 mph</td>
<td>Low-Speed Vehicle</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td>E-RIDE (NEV) patriot</td>
<td>OE</td>
<td>YES</td>
<td>NO</td>
<td>25 mph</td>
<td>Electric Vehicle - Lsv</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td>Ford Think Neighbor, Lsv</td>
<td>OE</td>
<td>NO</td>
<td>YES</td>
<td>25 mph</td>
<td>Low-Speed Vehicle</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td>GEM</td>
<td>OE</td>
<td>NO</td>
<td>YES</td>
<td>25 mph</td>
<td>Low-Speed Vehicle</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td>MILES ELECTRIC</td>
<td>OE</td>
<td>YES</td>
<td>NO</td>
<td>25 mph</td>
<td>Electric Vehicle - Lsv</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td>OREION LSV</td>
<td>OG</td>
<td>YES</td>
<td>NO</td>
<td>25 MPH</td>
<td>Low-Speed Vehicle</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td>POLARIS RANGER, Lsv</td>
<td>OG</td>
<td>NO</td>
<td>YES</td>
<td>25 mph</td>
<td>Low-Speed Vehicle</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td>QUINQI ELECTRIC</td>
<td>OE</td>
<td>YES</td>
<td>NO</td>
<td>25 mph</td>
<td>Low-Speed Vehicle</td>
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<td>YES</td>
</tr>
<tr>
<td>STAR Lsv</td>
<td>OE</td>
<td>YES</td>
<td>NO</td>
<td>25 mph</td>
<td>Low-Speed Vehicle</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td>Street Legal Golf Car - Lsv</td>
<td>OE</td>
<td>NO</td>
<td>YES</td>
<td>25 mph</td>
<td>Low-Speed Vehicle</td>
<td>YES</td>
<td>YES</td>
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<tr>
<td>TOMBERLIN E-MERGE</td>
<td>OE</td>
<td>NO</td>
<td>YES</td>
<td>25 mph</td>
<td>Low-Speed Vehicle</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td>WHEEGO WHIP</td>
<td>OG</td>
<td>YES</td>
<td>NO</td>
<td>25 mph</td>
<td>Low-Speed Vehicle</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td>WILDFIRE</td>
<td>OG</td>
<td>YES</td>
<td>NO</td>
<td>40 mph</td>
<td>Alt-Speed Motorcycle</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td>ZAP TRUCK</td>
<td>OE</td>
<td>YES</td>
<td>NO</td>
<td>40 mph</td>
<td>Alt-Speed Motorcycle</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td>ZAP XEBRA SOLAR</td>
<td>OE</td>
<td>YES</td>
<td>NO</td>
<td>40 mph</td>
<td>Alt-Speed Motorcycle</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td>ZONE ELECTRIC CAR:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>NEV 48 EX</td>
<td>OE</td>
<td>NO</td>
<td>YES</td>
<td>25 mph</td>
<td>Low-Speed Vehicle</td>
<td>YES</td>
<td>YES</td>
</tr>
</tbody>
</table>

A person may operate a low-speed vehicle on a highway with a posted speed limit of 35 miles per hour or less.

Note: Japanese Mini Trucks and Polaris Breeze cannot be legally registered in Kentucky at this time.
An Application for Kentucky Certificate of Title and Registration must accompany every title transaction. It may be the TC96-182 form or the application printed on the back of a Kentucky Certificate of Title.

The application should:
- Specify the type of application
- Contain vehicle identification information
- Disclose the current odometer reading
- Disclose the selling price
- Identify the trade-in vehicle and trade-in allowance, if applicable
- Identify the seller, if applicable
- Identify the owner or buyer
- Specify whether names will be joined by “and” or “or” for multiple owners or buyers
- Name a lessee, if applicable
- Notify the clerk of lienholder information
- Contain the seller’s and buyer’s signatures
- Include a notary for both signatures

The Certified Inspection Section must be completed if it is required for the title transaction.

After processing the transaction the clerk should complete the County Clerk Use Only section:
- Enter the title number
- Sign the application, include your title (Deputy Clerk)
- Note Fayette in county
- Date

When processing a title application, scan the application and supporting documents into PODD as follows:
- Registration/Title Receipt (BARCODE)
- Application
- Title
- Re-Assignment
- Power of Attorney
- Affidavits
- All other related documentation
**APPLICATION FOR KENTUCKY CERTIFICATE OF TITLE OR REGISTRATION**

**Vehicle Identification Section**
- **VIN**
- **Make**
- **Model**
- **Color**
- **Motor No.**
- **Cylinders**
- **Truck Weight**

**CERTIFIED INSPECTOR SECTION**
- **Name**
- **County, Phone No.**
- **Certificate of Title**
- **Vehicle Identification Number**

**Odometer Disclosure**
- **Odometer Reading**
- **Total Consideration and Trade-In Information**
- **Sale Price**
- **Trade In $**
- **Net Cost $**
- **Tax $**

**Joint Ownership**
- **NAME OF SELLER**
- **DEALER NO.**
- **NAME OF OWNER/BUYER**
- **S.S.N., KYID, or Govt. issued #**
- **BIRTH MO.**

**STREET ADDRESS**
- **PHONE NO.**

**CITY**
- **COUNTY**
- **STATE**
- **ZIP**

**EMAIL ADDRESS**

**LESSEE NAME OR OTHER**

**LESSEE ADDRESS**
- **CITY**
- **COUNTY**
- **STATE**
- **ZIP**

**SELLER'S SIGNATURE**

**DATE OF TRANSFER**

**COUNTY CLERK USE ONLY**
- **Type of Application**
- **Date of Issuance**
- **Title No.**
- **Plate No.**

**Signature**
- **County**
- **Date**

**DO NOT ACCEPT TITLE SHOWING ANY ERASED, ALTERATION, OR MUTILATIONS. MUST BE COMPLETED IN BLUE OR BLACK INK IF NOT COMPLETED ON-LINE.**
Apportioned Registration
KRS 186.050(13)

Apportioned registration certificates are issued to vehicles traveling from state to state, engaged in interstate commerce. The certificates are not transferable.

The customer will:
- Provide proof of insurance to the county clerk
- Obtain an apportioned registration certificate from the county clerk*
- Submit that apportioned registration certificate to the IRP section of Motor Carriers to obtain a plate
- Submit their IRS Form 2290 to IRP

*If the apportioned registration certificate is a first time issue, the customer should retain the current plate for the vehicle and surrender it to IRP when picking up the apportioned plate. The clerk should have the customer sign an Affidavit for Replacement (TC96-167) to place in inventory.

Advise the customer that the registration weight must equal the weight of the vehicle plus the load that is being carried. The customer is responsible for providing the correct weight designation. The weight must be entered in AVIS as part of the transaction.

Transfer the title and enter the appropriate apportioned registration code:
- For a weighted plate of 44,000 lbs or less
  - The issue code is 21
  - The registration fee is $8.00
  - These vehicles are subject to road usage tax.

- For a weighted plate of 55,000 lbs or more
  - The issue code is 21
  - The registration fee is $34.00
  - These vehicles are exempt from usage tax.
    - If the vehicle is used **interstate** enter tax exempt code 5I
    - If the vehicle is used **intragstate** enter tax exempt code 5K
    - If the vehicle is used **farm** enter tax exempt code 5F
Apportioned certificates print with the short-term incorporation date as the expiration date. The IRP Section will then issue a plate to the customer with an expiration date matching their month of incorporation.

If you have any questions, contact the IRP Section in the Division of Motor Carriers at (502) 564-4120.
Archived Titles
TC96-338

Title records which have no activity during a specified time period are removed from the active AVIS data base and moved into an archive file.

To retrieve an archived record the clerk must:
- Advise the customer that a maximum of 5 years property tax may be assessed and due on the vehicle.
- Advise the customer that these taxes must be paid before processing any transaction.
- Obtain the customer’s contact information.
- Submit a completed Affidavit to Remove Title from Archive (TC96-338) to DOT.
  - DOT will contact the clerk when the title record is active.
  - Reactivating the title record may take 24-48 hours.
- Contact PVA to request an assessment.
- Contact the customer and advise them of the total property tax due.

To process a previously archived record the clerk will:
- Use the current title, if available.
- Order a duplicate title if the current title is unavailable.
- Collect all property tax due.
- Complete the requested AVIS transaction(s).
AFFIDAVIT TO REMOVE TITLE FROM ARCHIVE

MAIL TO: PO BOX 2014, Frankfort, KY 40622-2014
FAX TO: 502-564-0471

SECTION 1: REQUIREMENTS

Persons requesting removal of a title from Archive must meet the following requirements:

1. Submit a completed Affidavit to Remove Title from Archive.

2. The person making the request MUST be the owner of the vehicle being pulled from Archive.

3. If the owner of record is deceased, the executor of the estate can make the request if a copy of court documentation is provided or a request is made to the judge for an order to dispense.

4. If someone other than the owner of record makes a request, a court order is required.

5. The customer must be willing to pay five years of back taxes at the time the vehicle is pulled from Archive.

SECTION 2: ATTESTATION AND SIGNATURES

I, _______________________________________, hereby certify that I am the owner of record of the described vehicle.

Year       Make          Vehicle Identification # (VIN)

I am requesting the above described vehicle to be removed from Archive. By signing below, I agree to pay five years back taxes.

SIGNATURE (OWNER ONE)/EXECUTOR          SIGNATURE (OWNER TWO)/EXECUTOR

Subscribed and attested before me on this date ___/___/___

My Commission expires ___/___/___

Attesting Official or Notary Signature

SECTION 3: CLERK INFORMATION

CLERK NAME | COUNTY \ PHONE NUMBER

CLERK SIGNATURE
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Boat Affidavit of Ownership
Fayette County Clerk Form
TC96-169
TC96-184

If a Kentucky resident has owned a motorboat for at least 5 years and the motorboat has never been registered or titled, a Kentucky title record can be created using an Affidavit of Ownership. This affidavit can be used to either generate a title for the current owner or to transfer ownership to another party.

The customer must provide a signed and notarized affidavit stating the following:

- Customer’s name and address
- Year
- Make
- Model
- Length and beam
- Motor information, if applicable
- Pencil tracing of Hull Identification Number (HIN)
- If no HIN can be located, the customer must request a state issued HIN by completing an Application for Vehicle or Hull Identification Number (TC96-169)
- How long customer has owned the boat
- If vessel is being transferred, disclose the purchaser’s name

The clerk will:

- Prepare a Motor Boat Transaction Record/Application for Registration and/or Title (TC96-184)
- Select the appropriate action from the Boat Titling and Registration Menu
- Contact PVA
  - Request property tax assessments based on length of stated ownership (maximum of 5 years)

**Speed Titles are not allowed on motorboats.**
Affidavit of Boat Ownership

I have owned the boat described below since ____________________.

(date purchased)

Boat Type __________ Hull ID ____________________________

Year __________ Make __________ Model __________

Length __________ Beam __________ Hull Material _________

Propulsion __________ Capacity __________ Use __________

Number of Toilets __________

Motor Make ______________ Year ______________

Horse Power ______________ Serial Number __________

By signing below, I am stating that this boat is not currently titled; any papers related to the titling of this boat have been lost or destroyed; there are no liens filed against this boat.

_________________________  ________________________
Owner's Signature          Date

_________________________  ________________________
Notary / Attesting Official Date

My commission expires: ____________________________
**Boat-Documented and Undocumented**

**TC96-184**

Documentation is a national form of registration. Documented motorboats are exempt from Kentucky registration requirements.

**Documented**

Requirements for a documented vessel:
- It must be at least 5 net tons, generally in excess of 25 feet in length.
- It must be owned by a citizen of the United States.
- Registration (Certificate of Documentation) must be obtained with the US Coast Guard.

The clerk will:
- Mail the customer’s title along with the Certificate of Documentation to Motor Vehicle Licensing.

MVL will:
- Surrender the title to the Coast Guard (the county clerk’s office will not code anything in AVIS).

A documented motorboat owner in Kentucky is required to file a Tangible Personal Property Tax Return each year.

**Undocumented**

The following is required to title and register a previously documented vessel:
- Bill of Sale, if a new purchase
- Letter of Deletion from the US Coast Guard
- The original Certificate of Documentation, if available
  - A photocopy may be accepted
- Properly completed Motor Boat Transaction Record (TC96-184)
- Title Lien Statement, if applicable
- Applicable fees
Boat Model Year by HIN

The US Coast Guard established standards for Hull Identification Numbers (HIN) in 1972. Prior to 1972, there were no uniform Hull Identification Numbers.

Hull Identification Numbers are located in one of four places:

- Bow (front)
- Stern (back)
- Port (left side)
- Starboard (right side)

Current Format (Mandatory HIN format after August 1, 1984)

\[
[A B C] (4 5 6 7 8) \{H 4\} 8 5
\]

Model Year
\{Date of Production\}
(Serial Number)
[Manufacturer’s Identification Code (MIC)]

Date of Production

A….January   G….July
B….February  H….August
C….March    I.....September
D….April   J.....October
E….May    K…..November
F….June   L…..December

Straight Year Format (November 1, 1972)

\[
[A B C] (1 2 3 4 5) \{0 8\} 8 3
\]

Model Year
\{Month of Production\}
(Serial Number)
[Manufacturer’s Identification Code (MIC)]
Model Year Format (November 1, 1972)

[X Y Z] (4 5 6 7 8) “M” 8 4 {A}          
{Month of Production} 
Model Year
“M” designates Model Year Format
(Serial Number)
[Manufacturer’s Identification Code (MIC)]

Key to month of production for model year format:

A….August    G….February
B….September  H… March
C….October    I…..April
D….November   J…. May
E….December   K….June
F….January    L….July

The Current Format replaced the Straight Year and Model Year formats.

All manufacturer’s identification codes may be found at www.uscgboating.org
Boat Rebuilt Application Procedure
TC96-184
TC96-215

Application may be made to title a rebuilt or homemade motorboat.

The owner must provide:
- Valid proof of ownership
- A properly completed Motor Boat Transaction Record (TC96-184)
- Properly completed Affidavit of Motor Vehicle Assembled from Wrecked or Salvaged Motor Vehicles (TC96-215)
- Receipts for parts or materials, repairs and labor

This documentation must be presented to an agent from the Department of Fish and Wildlife who will inspect the boat and verify it has been rebuilt. They may be contacted by calling (502) 564-3176.

The inspection will be completed on a form provided by the agent. The inspection form may be given to the customer to submit or the agent may submit it on their behalf to the Rebuilt Section of the Department of Transportation.

After completing the inspection the customer will submit all of the required documentation to the Department of Transportation.

The customer will receive a Rebuilt Authorization Letter which they must bring to the county clerk’s office to complete the titling and registration process.
Boat Titles and Registration
KRS 235.050
TC96-184
51A280

Every motorboat on the waters in Kentucky is required to be numbered (AVIS assigned KY number) and currently registered. Applications for boat titles are made in the county clerk’s office of either the registered owner’s county of residence or the county in which the boat is docked. Out of state residents may title and register their boats in Kentucky if the boats are docked in Kentucky.

The following is required to title/register a motorboat in Kentucky:

- Properly assigned Certificate of Origin (C of O) or Manufacturer’s Statement of Origin (MSO) for a brand new boat
  - Ownership documents for outboard motors should be retained by the customer.
- Properly assigned out of state title or registration
  - If the previous state issued a “registration only” and there is no place to assign ownership, a bill of sale must accompany the registration. The bill of sale should be signed and notary requirements may apply.
- Properly assigned Kentucky title
  - The seller’s signature does not require notarization on a Kentucky boat title transfer.
  - Older Kentucky motorboat registrations may indicate “No DVR Title.” In these instances, the registration serves as the title.
- Properly completed Motor Boat Transaction Record/Application for Registration and/or Title (TC96-184) including required signatures and notary
- Title Lien Statement, if applicable*
- Picture Identification
- Social Security Number or Federal Identification Number

*Outboard motors require separate Title Lien Statements.

Motorboats may only be dealer assigned to licensed Kentucky motorboat dealers.
Liens

- Active liens are not displayed on the Boat Inquiry (RI) screen.
- If a lien appears on the face of a Kentucky boat title
  - Verify lien status on the Boat Lien Inquiry (LI) screen
  - If the lien has been satisfied, a lien release date will appear at the bottom of the screen.
    - Note release information on the Certificate of Title

Expired Registration

- Boats which have been registered cannot be transferred as a “Title Only”.
- Unlike motor vehicles, boats can be transferred with an expired registration.
- An owner may choose not to register or renew the registration for a boat that will be out of the water or if the boat will not be used on public waterways.
- If a seller owes delinquent property tax on other boats and is not present to pay those taxes, those delinquencies may be bypassed by transferring the boat he is selling with the expired registration.

The clerk will:
- Collect the delinquent tax(es) on the boat being transferred
- Transfer the boat and the expired registration
- Renew the registration in the new owner’s name, if applicable

Use Tax

- The Use Tax rate for boats is 6%.
- No minimum taxable value has been established for boat transfers.
- Boat transfers between individuals are not subject to Use Tax.
  - The occasional sale exemption (U1) applies.
- Boat transfers from boat dealers or other businesses regularly engaged in the business of buying and selling boats are subject to Use Tax.
  - Purchase price is based on the sale price disclosed on an invoice or bill of sale. Trade-in credit may apply (boat for boat).
If sale price disclosed includes the boat and trailer as one total, tax boat and motor at 90% of total, trailer at 10% of total.

- No tax exemption applies. However, tax credit may be allowed for tax previously paid.
  - Credit for tax paid to another state (U8)
  - Credit for tax previously reported and paid in Kentucky (UC)

- Move-in transactions are exempt from Use Tax.
  - The “no sale” exemption (NS) applies.

- New or used boat transactions from out of state, either purchases or move-ins, must include an Out-of-State Purchase – Use Tax Affidavit (51A280). Refer to Out-Of-State Purchase - Use Tax Affidavit.

Property Tax

- Property tax is assessed on January 1\textsuperscript{st} and due by April 30\textsuperscript{th} of each year.
- Title or registration transactions may not be processed if there are any delinquent taxes on the boat.
- When a purchaser has delinquent property taxes on other boats, those taxes must be satisfied before transferring another boat into their name.
- Delinquent taxes on motor vehicles do not affect boat transfers.

Property Tax Segment Change

For examples of when a change might be required refer to Ad Valorem/Property Tax.

The clerk will:
- Go to the Boat Inquiry (RI) screen
  - Make a screen print
- Go to the Ad Valorem Detail/Update (AD) screen
  - Update the property tax segment to reflect the correct owner’s name and social security number
  - Collect the property tax

Do not update the property tax segment if the tax payment is not being collected. The update information will not be retained by AVIS without a tax payment.
Processing AVIS Transactions

The clerk should:

- Examine the documents
- Prepare a Motor Boat Transaction Record/Application for Registration and/or Title (TC96-184)
  - Boats may NOT be titled/registered without a HIN
  - Obtain and witness appropriate signatures
- Prepare an Out-Of-State Purchase - Use Tax Affidavit (51A280), if applicable
  - Obtain and witness appropriate signatures
- Collect a Title Lien Statement (TC96-187), if applicable
- Process the appropriate AVIS transaction(s)
- Collect the appropriate fees
- Collect Use Tax or enter an appropriate Use Tax exemption or credit code
- Scan application and all supporting documents into PODD.

Motorboat transactions are not eligible for Speed Titles.
Every person seeking a title for a motorboat must make application on a Motor Boat Transaction Record (TC96-184).

The application contains the following:
- Seller information
- Motorboat identification information
- Owner/buyer information
- Lienholder information
- Seller and owner/buyer signatures
- Notarization

After processing the transaction the clerk should:
- Enter the Control Number (Title Number) in the Clerk Section
- Sign the application, include your title
- Date
- Scan the application and all supporting documents into PODD
# Kentucky Transportation Cabinet
## Division of Motor Vehicle Licensing
### Motor Boat Transaction Record/Application for Registration and/or Title

<table>
<thead>
<tr>
<th>BOAT IDENTIFICATION SECTION</th>
<th>BOAT OWNER/BUYER SECTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>RY #</td>
<td>BOAT TYPE</td>
</tr>
<tr>
<td>YEAR</td>
<td>MAKE</td>
</tr>
<tr>
<td>LENGTH</td>
<td>BEAM</td>
</tr>
<tr>
<td>FUEL TYPE</td>
<td>CAPACITY</td>
</tr>
<tr>
<td># TOILETS</td>
<td>TOILET TYPE</td>
</tr>
<tr>
<td>PURCHASE PRICE</td>
<td>PURCHASE DATE</td>
</tr>
<tr>
<td>MOTOR MAKE</td>
<td>YEAR</td>
</tr>
<tr>
<td>MOTOR SERIAL #</td>
<td>YEAR PURCHASED</td>
</tr>
</tbody>
</table>

**BOAT OWNER/BUYER SECTION**

- **NAME OF SELLER(S):**
- **SOLD TO**
- **SOLD TO DEPARTMENT**
- **DATE OF TRANSFER**
- **SELLER'S SIGNATURE**
- **DATE OF TRANSFER**

**JOINT OWNERSHIP:**

- **NAME OF OWNER/BUYER(S):**
- **SSN/Federal ID #**

**SELLER'S SIGNATURE:**

- **SELLER'S SIGNATURE**
- **DATE OF TRANSFER**

- **ATTACHING OFFICIAL SIGNATURE:**
- **SIGNATURE:**
- **DATE:**

**COUNTY CLERK USE ONLY**

- **TYPE APPLICATION:**
- **DATE OF ISSUANCE:**
- **TITLE #:**
- **DEAL #:**

---

**SPECIAL INSTRUCTIONS:**

- **Do not accept title showing any erasures, alteration, or mutilations. Shall be completed in blue or black ink.**
### BOAT TYPE

<table>
<thead>
<tr>
<th>Type</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Airboat</td>
<td>AIR</td>
</tr>
<tr>
<td>Commercial</td>
<td>COM</td>
</tr>
<tr>
<td>Cruiser</td>
<td>CRU</td>
</tr>
<tr>
<td>Houseboat</td>
<td>HSE</td>
</tr>
<tr>
<td>Hovercraft</td>
<td>HOV</td>
</tr>
<tr>
<td>Hydrofoil</td>
<td>HYD</td>
</tr>
<tr>
<td>Hydroplane</td>
<td>HRO</td>
</tr>
<tr>
<td>Runabout</td>
<td>RUN</td>
</tr>
<tr>
<td>Pontoon</td>
<td>PON</td>
</tr>
<tr>
<td>Sailboat</td>
<td>SAL</td>
</tr>
<tr>
<td>Utility</td>
<td>UTL</td>
</tr>
<tr>
<td>Yacht</td>
<td>YAT</td>
</tr>
<tr>
<td>All Others</td>
<td>YYY</td>
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</tbody>
</table>

### HULL MATERIAL

<table>
<thead>
<tr>
<th>Material</th>
<th>Code</th>
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</thead>
<tbody>
<tr>
<td>Wooden</td>
<td>WD</td>
</tr>
<tr>
<td>Fiberglass</td>
<td>PL</td>
</tr>
<tr>
<td>Steel</td>
<td>ST</td>
</tr>
<tr>
<td>Aluminum</td>
<td>AL</td>
</tr>
<tr>
<td>Other</td>
<td>OT</td>
</tr>
</tbody>
</table>

### PROPULSION

<table>
<thead>
<tr>
<th>Type</th>
<th>Code</th>
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</thead>
<tbody>
<tr>
<td>Outboard</td>
<td>OB</td>
</tr>
<tr>
<td>Inboard</td>
<td>IB</td>
</tr>
<tr>
<td>Inboard/Outboard</td>
<td>IO</td>
</tr>
<tr>
<td>Sail w/Inboard</td>
<td>SI</td>
</tr>
<tr>
<td>Sail w/Outboard</td>
<td>SO</td>
</tr>
<tr>
<td>Water Jet</td>
<td>WJ</td>
</tr>
<tr>
<td>Electric Trolling</td>
<td>ET</td>
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</tbody>
</table>

### PRIMARY USE

<table>
<thead>
<tr>
<th>Use</th>
<th>Code</th>
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</thead>
<tbody>
<tr>
<td>Pleasure</td>
<td>PL</td>
</tr>
<tr>
<td>Rent or Lease</td>
<td>RL</td>
</tr>
<tr>
<td>Demonstration</td>
<td>DM</td>
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<tr>
<td>Commercial</td>
<td>CM</td>
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<tr>
<td>Government Agency</td>
<td>GA</td>
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</table>

### CITY RESIDENCE

<table>
<thead>
<tr>
<th>Type</th>
<th>Code</th>
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<tbody>
<tr>
<td>Chemical</td>
<td>C</td>
</tr>
<tr>
<td>Incinerators</td>
<td>I</td>
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<tr>
<td>Holding Tank</td>
<td>T</td>
</tr>
</tbody>
</table>

### COUNTY OF RESIDENCE / COUNTY OF DOCKAGE

4 position alpha code

### CITIZENSHIP

<table>
<thead>
<tr>
<th>Type</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>United States</td>
<td>US</td>
</tr>
<tr>
<td>Canadian</td>
<td>CA</td>
</tr>
<tr>
<td>Foreign</td>
<td>FR</td>
</tr>
</tbody>
</table>
Bus Safety Inspection
603 KAR 5:072

This administrative regulation sets forth the requirement that buses undergo a safety inspection at least once a year.

Bus inspections are performed by the Division of Motor Vehicle Enforcement. They may take place at any Kentucky weigh station or other arrangements may be made by contacting the Division of Motor Vehicle Enforcement.

County clerks have no responsibility to verify that this inspection has been obtained. However, customers frequently ask questions about this requirement.

Direct your customer to contact:
• Division of Motor Vehicle Enforcement (502) 564-3276
• Scott County Weigh Station (502) 863-4559
Canadian Registrations
KRS 189A.097
TC96-182
TC96-187

Each Province and Territory of Canada issues their own registration document. They do not issue a separate title document.

To issue a Kentucky title, the following is required:

- Canadian Registration
- Proof of Provincial Sales Tax (PST), if applicable
- Application for Kentucky Certificate of Title/Registration (TC96-182)
- Title Lien Statement (TC96-187) if applicable
- Customs Entry Document*
- Certified Inspection
- Proof of Kentucky insurance

*A Customs Entry Document is required for all Canadian vehicles. If the customer does not have this documentation they may contact Airport Customs at (859) 425-3111 to schedule an appointment.

If the vehicle ownership is not changing, the Department of Revenue will allow tax credit.

- Tax credit is allowed for “Provincial Sales Tax” (PST).
- Do not allow tax credit for “Goods and Services Tax” (GST) or “Federal Tax.”
- Without tax proof documentation, allow presumed tax credit as follows:

- Alberta None
- British Columbia 6%
- Manitoba 7%
- New Brunswick 11%
- Newfoundland 12%
- Nova Scotia 10%
- Ontario 8%
- Prince Edward Island 10%
- Quebec 8%
- Saskatchewan 8%
Canadian Provinces/Territories do not note lien information on their registration documents.

When processing a move-in transaction the clerk must:

- Prepare an Application for Kentucky Certificate of Title/Registration (TC96-182).
- Ask the customer if there is a lien on the vehicle.
- Do the following if there is a security interest:
  - Obtain a Title Lien Statement (TC96-187)
  - Pend the lien in AVIS
  - Collect the appropriate lien recording fees
- Complete the transfer of ownership section located on the back of the registration document, if transferring ownership.

Speed titles are not permitted on Canadian Titles.
A classic motor vehicle project applies to a motor vehicle that is:
- At least twenty-five (25) years old
- Not in roadworthy condition
- Either currently in this state and not titled or being brought into this state with a regular title from another state that does not denote it as “salvage,” “junk,” “rebuilt” or any similar designation

Vehicles title records that have been archived do not qualify for this process.

KRS 186A.535 states that “the owner of a motor vehicle that meets the definition of a classic motor vehicle project may apply for a classic motor vehicle project certificate of title.”

To obtain a “Classic Motor Vehicle Project Title - Not For Road Use”, the vehicle owner is required to:

- Complete an Application for Kentucky Certificate of Title/Registration (TC96-182)
  - Mark the box for “Classic Title”
- Obtain an inspection by a Kentucky Certified Inspector
  - This inspection is for VIN verification only
- Provide proof of ownership

The clerk will enter information into AVIS as follows:

- On the Titling Menu, select the appropriate transaction number
  - 6 for OOS title
  - 1 for KY title
  - 7 for Other 1st title
- Enter title number, title state, vehicle type and VIN
- Hit “Enter” until you receive the “Less than 17 position VIN” message, then hit F10
- Enter “C” in the Title Type field before entering other information
• Road usage tax is based on the appropriate retail value or as a Historic Vehicle (enter “HV” as the Usage Tax Exc code)
• **This is a title only transaction**

After restoring the motor vehicle to roadworthy condition and before the owner can drive the Project Titled vehicle on Kentucky roadways:

• Another inspection is required to verify that the vehicle is roadworthy
• A new Application for Kentucky Certificate of Title/Registration (TC96-182) must be completed and attached to the Classic Motor Vehicle Project Title
• Tax credit will be allowed for road usage tax previously collected
• Insurance requirements apply

To process the transaction in AVIS:

• Select “Update”
• Enter the Classic Motor Vehicle Project Title number
• Change the title type from “C” to “1” on the “T” screen
• **This is a title only transaction**
• If the customer wishes to register the vehicle, proceed to the “R” screen

The Department of Transportation will issue an unbranded title for this vehicle.

**Speed titles are not permitted on Classic Car Titles.**
Correction Affidavit
86-FCC-265

This affidavit was created by our office to make minor corrections to titles and supporting documentation.

A properly completed affidavit must:

- Identify the vehicle by:
  - Title number
  - Year
  - Make
  - Vehicle Identification Number
- Provide a brief explanation of the error
  - Commonly corrected errors include:
    - Typographical error
    - Customer changed mind
    - Seller signed his name incorrectly
    - Seller assigned title to himself
    - Seller assigned title to wrong party (correct assignment should read)
    - Purchasers name misspelled (should read)
    - Assignment of title placed in incorrect assignment area
    - Lienholder incorrectly listed
    - Title has incorrect odometer
    - Notary public signature in wrong place
- Be signed by the registered owner of the vehicle*
- Be notarized
- Be attached to the title and supporting documents

*Exceptions to obtaining the seller’s signature:

- The clerk may attest if:
  - An error was made by the clerk
  - The error is obvious
    - Customer used “Dealer Only” section rather than “Transfer of Title by Owner”
    - Seller signed title, but not as Transferor
    - Buyer’s name is misspelled
      - Identification with correct spelling is required
      - Attach photocopy to affidavit
Other correction affidavits may be substituted if all required information is included.

Faxed copies are acceptable.
This is to certify that the attached title or registration for the state of ________________,
title number ____________________________, covering the below described vehicle:

YEAR      MAKE      VIN
has an error in assignment due to:

This affidavit is given to induce the Fayette County Clerk to ignore the error and to title and register
this vehicle in Kentucky.

Owner ____________________________________________

Subscribed and sworn to before me this ___________ day of ________________, 20________

Signature _________________________________________

Title _____________________________________________

My Commission Expires _____________________________


TYPICAL ERROR TYPES ALLOWABLE

Typographical error
Customer changed mind
Seller signed his name incorrectly
Seller assigned title to himself
Seller assigned title to wrong party (Correct assignment should read)
Purchasers name misspelled (should read)
Assignment of title placed in incorrect assignment area
Lienholder incorrectly listed
Title has incorrect odometer
Notary public signature in wrong place
Other
Custom Built/Assembled Motorcycles
KRS 186A.072 TC96-215 TC96-182
71A101 TC96-169

Custom built motorcycle is defined as a motorcycle that has been built from 100% new parts.

Custom Built

The customer must make application for a Kentucky assigned Vehicle Identification Number (TC96-169) before applying for title. The Kentucky assigned VIN plate must be affixed before inspection.

The following paperwork is required:
- Certificates of Origin (C of O) for the frame, engine, and transmission
  - Must be correctly assigned
- Application for Kentucky Certificate of Title/Registration (TC96-182)
- Original receipts/invoices for all parts used to assemble the motorcycle
- Affidavit stating the motorcycle was assembled from all new parts
  - Must be signed by the owner and notarized
- A certified Sheriff’s inspection
  - Kentucky assigned VIN plate must be affixed before inspection

To process the transaction:
- Select “Other First Title”
- Mark the transaction as Code 13
- The Make for any custom motorcycle is “ASMB.”
- The Year Model for any custom motorcycle is either the year listed on the Certificate of Origin or the year the motorcycle was assembled.
- The Taxable Value for any custom motorcycle is calculated by totaling all receipts together.
- Calculate the Road Usage Tax at 6% of the invoice totals.
- Tax Credit may be given for any Sales Tax paid on the original purchase of the parts.
- Scan into PODD
- Insurance requirements apply
There is no brand associated with a motorcycle assembled from all new parts.

Assembled

If the assembled motorcycle contains new and used parts or only used parts, the customer needs:

- Titles or Certificates of Origin (C of O) for the frame, engine, and transmission
  - Must be correctly assigned
- Original receipts/invoices for all parts used to assemble the motorcycle
- An Affidavit of Motor Vehicle Assembled from Wrecked or Salvaged Motor Vehicles (TC96-215)
- An Application for Kentucky Certificate of Title/Registration (TC96-182)
- An Application for Vehicle or Hull Identification Number (TC96-169)
- A certified Sheriff’s inspection
  - Kentucky assigned VIN plate must be affixed before inspection
- To submit all documents to the Title Branch for a “Rebuilt Authorization”

To process the transaction:

- Select “Rebuilt Authorization”
- Enter the AUTH NUMBER
- The Make for any assembled motorcycle is “ASMB.”
- The Year Model for any assembled motorcycle is either the year listed on the Certificate of Origin or the year the motorcycle was assembled.
- The Taxable Value for any assembled motorcycle is calculated by totaling all receipts together.
- Calculate the Road Usage Tax at 6% of the invoice totals.
- Tax credit may be given for any Sales Tax paid on the original purchase of the parts.
- Scan into PODD
- Insurance requirements apply

These motorcycles will be branded as “Rebuilt.”
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Dealer Assignments
KRS 186A.220
TC96-183

A dealer may assign a Kentucky title to his dealership without applying for a new title in the dealership name. This procedure allows dealerships immediate access to the documents required for transfer when a vehicle is sold.

The dealer is required to:
- Notify the County Clerk within fifteen (15) days after acquiring the vehicle.
- Provide the original title with the assignment of title properly completed.
- Provide a properly completed Notice to County Clerk of Vehicle Acquisition (TC96-183).
- Pay the appropriate fees.

These transactions are processed on the Transfer Screen:
- Select “Dealer Assign”.
- Place an X in the “From” and/or “To” areas of the screen.
- Enter the birth month and mileage.
- Enter the appropriate dealer number.
  - This is the number of the dealer receiving the assignment.
  - The dealer number information will populate the owner name and address information.
- Enter DA as the Usage Tax exemption.

After processing:
- Scan the registration receipt and supporting documents into PODD
- Attach the copy of the Notice to County Clerk of Vehicle Acquisition and the certificate of registration to the title and return to the dealership.
KENTUCKY TRANSPORTATION CABINET
Department of Vehicle Regulation
DIVISION OF MOTOR VEHICLE LICENSING

NOTICE TO COUNTY CLERK OF VEHICLE ACQUISITION

IMPORTANT INFORMATION: Complete and forward this form to your County Clerk. Submit in duplicate. KRS 186A.220 requires that this form be completed and submitted to the county clerk within 15 days after acquiring a vehicle for which a Kentucky licensed motor vehicle dealer does not apply for title in their name. This form should not be used for conveyance or transfer of a vehicle. FOR USE BY LICENSED KENTUCKY AUTOMOBILE DEALERS ONLY

SECTION 1: DEALER INFORMATION

<table>
<thead>
<tr>
<th>NAME (dealer)</th>
<th>DEALER #:</th>
<th>FED ID #:</th>
<th>BIRTH MONTH</th>
</tr>
</thead>
<tbody>
<tr>
<td>ADDRESS</td>
<td>CITY</td>
<td>STATE</td>
<td>ZIP</td>
</tr>
</tbody>
</table>

SECTION 2: VEHICLE DESCRIPTION

<table>
<thead>
<tr>
<th>VEHICLE IDENTIFICATION #:</th>
<th>YEAR/MAKE/MODEL</th>
<th>MILEAGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>CURRENT TITLE #:</td>
<td>CURRENT PLATE</td>
<td>CURRENT DECAL</td>
</tr>
</tbody>
</table>

SECTION 3: PREVIOUS OWNER INFORMATION

<table>
<thead>
<tr>
<th>NAME (previous owner or dealer)</th>
<th>DEALER #: (if previous owner is a dealer)</th>
</tr>
</thead>
<tbody>
<tr>
<td>ADDRESS</td>
<td>CITY</td>
</tr>
<tr>
<td></td>
<td>STATE</td>
</tr>
<tr>
<td></td>
<td>ZIP</td>
</tr>
</tbody>
</table>

I hereby certify that the vehicle described above has been acquired by the above dealership and per KRS 186A.220 all records shall indicate the transfer to same.

<table>
<thead>
<tr>
<th>SIGNATURE (dealer)</th>
<th>TITLE</th>
<th>DATE</th>
</tr>
</thead>
</table>
Dealer Plates
KRS 186.070
TC96-10B

Dealerships are required to register and purchase dealer plates from the county clerk’s office in the county in which the business or agency is located.

The dealership must provide the following:
- Dealer license (or a photocopy) for the corresponding dealer plate year.
  - Originals should be returned to the dealership.
- Current proof of insurance
  - Insurance certificate or insurance identification card
  - Insured must match name of dealership
  - Dates of coverage must be current
- Properly completed Dealer Authorization Register (TC96-10B)

To process dealer plates:
- Dealers retain the same numbered set of Dealer Plates each year
- Go to the Renewal Screen
- Enter 22 in the Reg Code field for the Master Dealer Plate
  - This is the initial plate without an alpha character following the 5-digit plate number.*
- Enter the Master Dealer Plate number
- Enter the Dealer Number
- Enter the Expiration Date
- Press “Enter” if Correct Total Amount
- Repeat the process changing the Reg Code to 23 for Dealer Duplicate Plates
  - These plates have an alpha character following the 5-digit plate number.
- Scan registration receipt into PODD
- Complete an index card with the following:
  - Date
  - Dealer name, address and phone number
  - Federal Identification Number
  - Dealer License Number
o Insurance carrier
o Plate numbers issued
• Photocopy the Dealer License and the Master Plate registration certificate on one page.
• Retain this copy, the index card, Dealer Authorization Register (TC96-10B) and proof of insurance.

If processing an additional multiple set of dealer plates for the same dealer:
• Go to the Renewal Screen
• Enter 22 in the Reg Code field for the Master Dealer Plate
  o This is the initial plate without an alpha character following the 5-digit plate number.*
• Enter the Master Dealer Plate number
• Enter the Dealer Number
• Enter the Expiration Date
• Press “Enter” if Correct Total Amount
• The Master Dealer Plate for the additional set must be cancelled. Do not cancel this Master Dealer Plate until all Dealer Duplicate Plates have been issued.
  o Remove the fees from the Point of Sale window for the second Master Dealer Plate
  o Cross out fees on the Master Dealer Plate registration and make a notation “Duplicate Master”
  o Make a notation of the cancelled fee on the Motor Vehicle – Daily Cash Report
  o Repeat the process changing the Reg Code to 23 for Dealer Duplicate Plates
    a. These plates have an alpha character following the 5-digit plate number.*
  o Cancel the Master Dealer Plate on the RC screen by entering the CCK code in the CANCEL REGIS field.
• Scan registration receipt into PODD.

*For Motorcycle Dealer Plates, use Reg Code 26 for the Master Plate and Reg Code 27 for Duplicate Plates.
IMPORTANT INFORMATION

Pursuant to KRS 186.010, the dealer plate usage authorization register is required to be filed with the County Clerk's office at the end of each quarter within seven (7) calendar days following the end of the quarter.

Also, pursuant to KRS 186.070 (2)(a), an updated supplemental dealer plate usage authorization register listing only the new or terminated employee(s) shall be filed with the County Clerk's office within seven (7) calendar days of the employment or termination of qualifying employee(s).

SECTION 1: DEALERSHIP OR MANUFACTURER INFORMATION

<table>
<thead>
<tr>
<th>NAME (dealership or manufacturer)</th>
<th>ADDRESS</th>
</tr>
</thead>
<tbody>
<tr>
<td>CITY</td>
<td>STATE</td>
</tr>
</tbody>
</table>

As a properly registered motor vehicle dealer or manufacturer doing business at the above named dealership or manufacturing location, I do hereby certify that the individuals subsequently listed do qualify per the statutes and regulations as bonafide salespersons or employees entitled to the use of the dealer plates issued by the county clerk's office annually to this dealership or manufacturer.

I also certify that the above-named firm as a properly licensed motor vehicle dealer or manufacturer shall file with the county clerk's office within seven (7) calendar days of the employment or termination of a qualifying employee an updated Supplemental Dealer Plate Usage Authorization Register listing only said new or terminated employee(s).

SIGNATURE (dealer or manufacturer) DATE

SECTION 2: SALESPERSON/EMPLOYEE INFORMATION

<table>
<thead>
<tr>
<th>EMPLOYMENT STATUS</th>
<th>DRIVER LICENSE NUMBER</th>
<th>SALESPERSON/EMPLOYEE NAME</th>
<th>STREET ADDRESS/CITY</th>
<th>STATE</th>
<th>ZIP</th>
</tr>
</thead>
<tbody>
<tr>
<td>NAME</td>
<td>MBR</td>
<td>NMBR</td>
<td>NAME</td>
<td>STREET ADDRESS/CITY</td>
<td>STATE</td>
</tr>
<tr>
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</tbody>
</table>
Divorce Decree

A divorce decree is an order from the court finalizing a divorce. This document is different and separate from a property settlement agreement.

- Divorce decrees must be:
  - Signed by the judge
  - Dated

- The decree may be used to exempt a customer from usage tax when titling a vehicle between former spouses.
  - To be tax exempt the vehicle must have been marital property.
  - The exemption would not apply to vehicles purchased after the divorce was finalized.
  - Scan the decree into PODD.

- A divorce decree may specify that a spouse may resume their maiden name.
  - A name change affidavit along with a copy of the Driver’s License may be substituted.

- The decree may be used to prove that delinquent property taxes are the responsibility of the former spouse.
  - The clerk should collect a copy of the decree and the property settlement.
  - The divorce must have been finalized before the property tax assessment date.
  - The property settlement must clearly specify the division of property.
  - If necessary, the clerk may change the SSN in the system to reflect the SSN of the individual who should be liable for property tax on that specific vehicle.
    - Go to the RC Screen.
    - Change the customer’s SSN to reflect that of the owner responsible for the property tax.
    - In remarks, enter 000 SSN to print a certificate.
    - Scan the decree into PODD

Signature requirements apply to transfers involving divorce decrees. Any exceptions must be approved by your supervisor.
Estate

Court Appointed Executor Document

- Issued by the Probate Court after a person’s death
- Appoints an Executor/Executrix to manage an estate
  - More than one person may be assigned
  - Co-Executors may act together or separately as specified in the order
- Authorizes an Executor/Executrix to sign as Transferor to transfer a vehicle from an estate
- Contains the signature of the judge and must be dated
- A copy of the appointment must accompany documents signed by the Executor/Executrix

Order to Dispense

- Issued by the Probate Court, after a person’s death, without probating a will
- Lists property to be dispensed
- Appoints an Administrator to sign as Transferor to transfer a vehicle from an estate
- Contains the signature of the judge and must be dated
- A copy of the order must accompany documents signed by the Administrator

Things to Remember

- It is recommended that a surviving spouse remove the name of the deceased from the title if they are keeping the vehicle.
- When transferring a vehicle titled to both spouses (joint ownership designated by “and”), the only requirements are:
  - A copy of the death certificate
  - The signature of the co-owner
- When transferring a vehicle titled only in the name of the deceased, probate documents are required.
- A Power of Attorney is no longer valid after a person’s death.
- An Executor or Administrator must sign the necessary paperwork
  - They cannot appoint someone to act as their power of attorney.
- Exemptions from usage tax may apply.
IN RE: Estate of ____________________________  
(Name of Decedent)

Address: ____________________________  
Louisville, KY 40241

Date of Death: Jan. 23, 2007  
Social Security Number: ____________

Date of Birth: March 11, 1946

PETITION

Comes the Petitioner, being first duly sworn, and states as follows:

1. Decedent died [ ] testate [X] intestate with residence at the above listed address and on the above date.

2. At the time of death, decedent left no estate to be administered with the exception of the following assets (include value for each asset listed):
   - 1996 Ford Explorer Truck: $1,500.00
   - Bank Account # 3888 353/61: $0.00
   - Inheritance Money from Deceased Sister: $7,000
   - Van-Motor Vehicle: $10,000.00

3. In relation to the above named decedent, I am the (check all that apply) [ ] surviving spouse [ ] only surviving child [X] surviving child whose surviving siblings have signed a waiver on the reverse or attached a waiver [ ] preferred creditor [ ] preferred creditor of the decedent whose surviving spouse has signed a waiver on the reverse or attached a waiver [ ] assignee of the preferred creditor.

4. As a preferred creditor/assignee of decedent, I have paid the following claim(s) against the estate in the following order (attach receipts):

   Claim                                      Payee                                      Amount
   a. Cost and Expenses of Administration
   b. Debts and Taxes with preference under federal and Kentucky Law
   c. Other

5. I certify that there has been no previous administration of decedent's estate within Kentucky or elsewhere.
Because the exemption given to the above surviving spouse/child(ren) and/or claim(s) of the above preferred creditor/assignee equals or exceeds the value of the above estate asset(s), I ask this Court to dispense with the administration of the above estate and to transfer the above personal property to me or my designee,

[Signature]

Signature of Surviving Spouse Waiving Preference (IN Petitioner is not Decedent's Spouse)

[Signature]

Signature of Surviving Child Waiving Preference

Petitioner's Signature

Address: ____________________________

Lexington, KY 40509

Phone Number: ______________________

Subscribed and sworn before me by petitioner on March 8, 2007

My commission expires May 19, 2007

Name/Title

ORDER

Upon verified petition of the above petitioner, IT IS HEREBY ORDERED that the petition be granted to dispense with the administration of the estate of the above decedent, and the above personal property is transferred to petitioner or his/her designee,

[Signature]

ENTERED IN COURT

DAVID L. NICHOLSON, CLERK

MAR 9, 2007

Deputy Clerk

CERTIFICATE

I certify that this petition and order were prepared in accordance with CR 11.

Attorney for Petitioner

Address and Phone Number

Distribution: Court File
Petitioner
Revenue Cabinet
IN RE: Estate of __________________________

Decedent's Date of Death: 11/19/2010  SSN: __________________________

The Petition for probate of the Will of the above-named Decedent and for appointment of an Executor/Executrix came on for hearing on ANN 6 2 011. The Will was produced in open court and was __ self-proved __ under KRS 394.225 OR __ proved by __________

IT IS THEREFORE ORDERED that the Will be, and it is, hereby admitted to probate as the Last Will and Testament of the Decedent. IT IS FURTHER ORDERED that (1) Nancy __ (2) Edward H. __

with an address of (1) __________________________ (2) __________________________

Lexington Kentucky 40507

be and is, hereby appointed Executor/Executrix of said estate. The Court fixes bond in the sum of $ ________________

WHEREUPON said Executor/Executrix took the oath prescribed by law and entered into and acknowledged the above-mentioned bond with __ approved Surety __ OR __ Surety having been waived.

Date: ________________ Judge

NOTICE OF ENTRY WAIVED:

Petitioner's OR Attorney's Signature

CERTIFICATION

I, __________________________ Clerk of the District Court, do certify this constitutes a true and correct copy of the Order Admitting Will to Probate and Appointment of Executor/Executrix, as recorded in my office.

Date: ________________ Clerk

By: ________________ D.C.

Distribution:

Original - Court File (with certified copy of Will)
Copies - Executor/Executrix
Revenue Cabinet (Inheritance Tax Section)
Certified Copy - County Clerk (with original of Will); Petitioner is responsible for recording fee.
Exemptions from Usage Tax
KRS 138.470

Federal (US), State (KY) and Local government (LO) or agencies such as
- United States Postal Service (US)
- University of Kentucky (KY)
- Lexington Fayette Urban County Government (LO)

Charities (CH) and schools (ED)
- They must provide a tax exemption number (A-B-C-D).
- “E” and “F” are generally not exempt from usage tax, but there are some exceptions.
- Verify questionable transactions with the Department of Revenue before processing.

Motor Vehicle Dealers (DR or DA)
- They must provide a valid Kentucky dealer license number.
- Only vehicles being held for resale are exempt.

Vehicles sold by a licensed Kentucky dealer to members of the military (MX)
- The new owner must claim the exemption on the Multi Purpose Form (71A101).
- Provide a current copy of their Leave Earnings Statement less than 120 days old (non-residents).
- A copy of their orders from the US Government (Kentucky residents)

Kentucky titled/registered vehicles transferred between
- Spouses (HW)
- Parent/child, stepparent/stepchild (PC)
- Grandparent/grandchild (GP)
- The new owner must claim the exemption on the Multi Purpose Form (71A101). If there are multiple exemptions involved, then each person who would be exempt must sign the exemption form. Example: Sister to sister would require the signature of a parent in addition to the signature of the new owner.

A vehicle being transferred between divorced spouses may be exempt from Usage Tax with proper documentation.
Name Changes (NC) for a business or an individual
  - Businesses must keep the same federal identification number and provide documentation from the Secretary of State
  - Individuals must provide a court order, divorce decree or marriage license. The FCC-84-256 Application for Change of Name, along with a copy of the updated Driver’s License, may also be used.

Motor vehicles transferred between a corporation, a limited liability corporation or a proprietorship (CR) within six (6) months of organization or dissolution
  - Requires a copy of the Articles of Incorporation or a copy of the Dissolution of Incorporation

Motor vehicles titled/registered in Kentucky transferred by a will (WL) or a court order pertaining to descent and distribution of property (CO)
  - Requires a copy of the will or the court order
    - Wills must be from Kentucky residents and must specify person receiving property
    - Vehicle must be currently titled/registered in Kentucky
  - Court orders apply to divorce decrees
    - Divorce decrees must be signed by the judge and dated
    - To be tax exempt the vehicle must have been marital property

Motor vehicles transferred between a subsidiary corporation and the parent corporation (CS)
  - Requires proof of parent and subsidiary relationship

Motor vehicles transferred between a limited liability company and a member of the limited liability company (CS)
  - Requires documentation from the Secretary of State as proof of relationship between the limited liability company and the member

Motor vehicles transferred between partners in a partnership (PT) when other interests are transferred to them
  - Requires proof of partnership relationship.
• Verify questionable transactions with the Department of Revenue before processing.

Repossessions (RP)
• Motor vehicles repossessed by a secured party who has a lien in effect.
• Requires an Affidavit of Repossession (TC96-192) and a termination statement.

Redemption (RD) by the same owner is also exempt from Usage Tax when accompanied by a Letter of Redemption.

Salvage transfers (IN)
• Motor vehicles transferred to an insurance company to settle a claim.

Individuals retaining ownership (SR) of their salvaged vehicle are also exempt from Usage Tax.

Charter/Tour Buses (5I)*
• They must be operating under a certificate issued by the Department of Transportation.

Motor vehicles registered at 44,001 pounds or greater (5I or 5K)*
• Registration weight must match actual vehicle weight plus load.
• Usage Tax will be collected if registration weight is ever lowered below 44,001 pounds.

Farm vehicles registered at 44,001 pounds or greater (5F)
• Registration weight must match actual vehicle weight plus load.
• Tax will be collected if registration weight is ever lowered below 44,001 pounds.

* 5I-Interstate commerce  * 5K-Intrastate commerce
Exonerations
Affidavit for Correction/Exoneration of
Motor Vehicle/Boat/Trailer Property Tax
62A044
TC96-3

An Affidavit for Correction or Exoneration (62A044) must be completed and submitted to the Property Valuation Administrator (PVA) before property taxes may be exonerated.

The affidavit selections are as follows:

- Option 1 is used for an incomplete transfer notification (CCL).
  - The customer must know to whom the vehicle was sold and when.
    - Approximate dates and unknown male or female are acceptable.
  - Complete the Affidavit of Incomplete Transfer (TC96-3).
- Option 2 is notification that a vehicle has been assigned to a resident of another state (CCG).
  - The customer must identify the state, new owner and the assignment date.
- Option 3 is used when a vehicle has been junked (CCO).
  - The PVA may request additional information concerning who junked the vehicle and when.
- Option 4 is used when a vehicle has been wrecked and the insurance company took possession of the vehicle.
  - A copy of the settlement letter from the insurance company is required.
- Option 5 is used when a vehicle is repossessed.
  - Written verification from the secured party is required.
- Option 6 is used when a resident moves out of Kentucky and later returns with a vehicle to be titled.
  - The PVA requires as “proof of non-residency” a copy of the filed State Tax form with an out of state address
  - OR proof that their vehicle was registered or titled at the new location prior to the tax year(s) in question.
• Option 7 is when taxes have been assessed to non-resident military personnel.
  o A copy of the corresponding January 1st Leave/Earning Statement claiming a state other than Kentucky as residency is required.
• Options 8, 9, 10 and 11 are only used by PVA.

The customer will:
• Provide supporting documents, if applicable
• Sign and date the affidavit

The clerk will:
• Witness the customer’s signature
• Fax the affidavit and any supporting documents to PVA, if applicable
  o The customer may need to contact PVA
• Process the transaction
• File the exoneration form (62A044) or a photocopy in the Renewal Department location designated for PVA pick-up
  o If a cancellation transaction is processed, scan the exoneration form (62A044) into PODD.

**Taxes must be exonerated or paid before processing any transactions or cancellations.**
Forced Registration  
KRS 186.145

This statute provides a means for a new Kentucky resident, who cannot obtain their original out of state title, to register but NOT TITLE their vehicle. The most common reason to issue a Forced Registration is the failure of an out of state lienholder to relinquish the owner’s original certificate of title.

The requirements for a “forced registration” are:
- A written statement from the lienholder stating their intention not to relinquish the original title
- A copy of the out of state title
- Proof of tax or payment of Kentucky road usage tax, **NO presumed credit is allowed**
- Proof of Kentucky insurance
- Registration fees

Unlike the regular titling and registration process for an out of state vehicle a Forced Registration does not require:
- A certified inspection
- Title fees
- Lien recording

The clerk will:
- Prepare an Application for Kentucky Certificate of Title (TC96-182)
  - Do not charge a preparation fee
- Enter a (9) in the title type field.
- Scan into PODD

A Forced Registration can only be renewed with a NEW letter from the lienholder. Advise the customer that a new letter will be required for every renewal transaction. Also suggest to the customer that refinancing the vehicle may be the best option.

AVIS will not permit any transfer, duplicate or update transactions on a Forced Registration.
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Hail Damaged Vehicles
KRS 186A.555

The owner of a motor vehicle that has been damaged solely by hail shall have the regular title of the vehicle branded as “Hail Damaged”.

Branding qualifications are as follows:
- The vehicle is in a condition that it can be legally operated on the highway.
- The total estimate for repair exceeds 75% of the current NADA retail value.
- The owner intends to retain the vehicle.

The owner must:
- Bring their title.
- Obtain a certified inspection in the county in which the vehicle is registered.
- Present to the inspector a letter from the insurance company stating that the damage exceeds the 75% limit and is solely the result of hail damage.

The inspector will:
- Note on the Application for Kentucky Certificate of Title (TC 96-182) that they have received the insurance letter and have verified the hail damage.
- Charge the $5.00 inspection fee.

The clerk will:
- Collect the Application for Kentucky Certificate of Title (TC 96-182).
- Hand-stamp the title as “Hail Damaged.”
- Process the transaction as a Registration Correction.
  - Go to the RC screen.
  - Enter TFM in the remark field.
  - Scan into PODD
- Collect $3.00
- Instruct the customer to take the stamped title to his/her insurance company.
Historic Vehicle
KRS 186.043
KRS 186.0435

Historic Vehicles must be twenty five (25) years or older. To qualify for historic plates the vehicle must be used primarily for exhibition in shows, parades, tours, and other special uses but not for general transportation.

- Road Usage Tax is assessed on a $100 taxable value.

- The yearly property tax is assessed on the January NADA Classic and Collectible Appraisal Guide Low Value.

- Property tax is payable by December 31 of each year.

- Currently, the plate fee for historic vehicles and historic motorcycles is $59.50.

- Historic plates are permanent and do not require renewal.

- Historic plates are transferrable.

- Historic plates are issued in pairs.
  - If the vehicle has both front and rear license plate brackets, both plates should be displayed.
  - If the vehicle only has one plate bracket, the second plate should be kept in the vehicle at all times.

- An authentic Kentucky license plate twenty-five (25) years or older, or a reproduction of such a plate, may be displayed on the vehicle.
  - The current license plate and registration receipt must be kept in the vehicle at all times.

- If replacing a Historic License Plate with either a standard plate or a special plate, additional road usage tax may be due.
  - Road usage tax will either be calculated on the current month’s average NADA value or the properly completed Affidavit of Total Consideration.
  - The floor value does not apply to vehicles 25 years old or older.
The clerk should:
  • Select the appropriate transaction
  • Enter “31” in the Registration Code field
  • Enter “$100” in the Usage Value field
  • Enter “HV” in the Usage Tax Exc field
  • Enter the appropriate plate information
    o The plate year for motorcycles is “00”
    o The plate mask for motorcycles is “HI”
    o The plate year for vehicles is “22”
    o The plate mask for vehicles is “HX”
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Imported Motor Vehicles
(Not manufactured for sale or distribution in the US)
KRS 186A.097
TC96-182

An application for title and/or registration for an imported vehicle must include the following:

- A Manufacturer’s Certificate of Origin.
  - It must be in English and issued by the vehicle manufacturer.
- Ownership documents.
  - They must be original and issued by the country where the vehicle was purchased.
  - If these documents are not in English they must be accompanied by an English translation and an affidavit from the translator.
  - Some countries cancel registration and title documents on vehicles that are exported and assign specific export documents.
    - These documents must also be in English or translated into English.
- A US Department of Transportation letter.
  - Verification that the vehicle is in compliance with safety requirements.
- A bond release letter issued by the US Environmental Protection Agency.
  - A statement that the vehicle has been tested and is in compliance with US emission requirements.
- Verification from the US Department of Treasury.
  - It attests that all “gas guzzler” taxes have been paid.
- Copies of all documents submitted and used in obtaining bond release authorization from US Customs.
- A Certified Inspection
- Proof of Kentucky Insurance

The clerk should:
- Prepare an Application for Kentucky Certificate of Title/Registration (TC96-182)
- Process the application as “Certificate of Origin/MSO” or “Other 1st Title”
- Mark the application with Code 13
- Collect the appropriate taxes and fees. (Refer to Taxing a Vehicle)

These vehicles are not eligible for Speed Titles.
Insurance Requirements
KRS 186.021

County clerks are required to obtain a customer’s current proof of insurance before processing registration transactions.

- The insurance must specifically state that it is Kentucky proof of insurance.
  - Out of state insurance will not be accepted. (An exception is made for military personnel.)
  - Proof may be in any name if the Vehicle Identification Number matches, except for a previous owner’s name when transferring that vehicle.
- New residents must obtain Kentucky insurance before registering their vehicle(s).
- The Vehicle Identification Numbers (VIN) on the insurance card and title must match.
- An insurance binder:
  - Is acceptable if it contains an effective date and the binder states that coverage is “Bound”.
  - May only be accepted within 30 days of the effective date.
- The NAIC five digit number must be on the insurance proof.
- The insurance card must describe the policy type as (PL) for personal or (CL) for commercial.

Military Personnel

Military members or a spouse/dependent may maintain insurance in another state if the military member is a registered owner of the vehicle.
- Enter insurance information into AVIS as: (A), (P) and (MILT).
- Scan the registration certificate, military ID and insurance proof into PODD.
Business Names

In instances where an individual and a business are related, the customer may have a vehicle insured but the names on the title and the proof of insurance may not match (i.e. the insurance is in the owner’s personal name and the title is in the business name). This is acceptable proof when it is vehicle specific.

Trusts

Vehicles titled in the name of a trust should obtain insurance identifying the insured as the trust. However, we can accept insurance in an individual name if it is vehicle specific.
Kentucky Assigned Vehicle Identification Number Plate
KRS 186.1911
KRS 186A.090
TC96-169

A county clerk shall not process an application for title/registration for a vehicle or trailer which does not have a Vehicle Identification Number Plate.

To apply for a replacement plate the customer must:

- Complete an “Application for or Vehicle or Hull Identification Number” (TC96-169).
  - Fill in all information
  - Sign the application
  - Have the application notarized
- Submit notarized proof of ownership (i.e. title, bill of sale, registration, affidavit of ownership, or court order).
- Submit a notarized statement stating why there is no serial number or Vehicle Identification Number.
- Provide the name, address, and telephone number of the person in possession of the vehicle or trailer.
- Identify the location where the property may be examined.
- Mail the completed application to:
  Transportation Cabinet
  Rebuilt Department
  PO Box 2014
  Frankfort, KY 40602-2014

The Department of Transportation will:

- Approve the application
- Mail the VIN plate and an authorization letter to the county clerk’s office
- Forward a copy of the authorization letter to the customer so they know the VIN plate is available for pick up.
- Send instructions to the customer detailing how and where to affix the VIN plate to the trailer or vehicle.

The customer will:

- Return to the county clerk’s office.
• Pick up the VIN plate.
  o Affix the VIN plate to a motor vehicle prior to inspection.
  o Affix the VIN plate to a trailer prior to operating.
• Obtain a certified inspection.*
• Provide proof of Kentucky insurance, if applicable.

*The inspection requirement applies to motor vehicles only.

The clerk will:
  • Collect the completed Application for Kentucky Certificate of Title (TC96-182) containing the certified inspection.
  • Process the appropriate AVIS transaction.
  • Attach the original VIN authorization letter to the title application.
  • Scan into PODD.

VIN plate authorizations become void if not processed within 30 days of approval.
APPLICATION FOR VEHICLE OR HULL IDENTIFICATION NUMBER

INSTRUCTIONS
Complete this application, include required documentation as requested, and forward to the County Clerk's office in your county of residence. All documents may be turned in at the Kentucky Transportation Cabinet's One Stop Shop, Rebuilt Support Section, 200 Meri Street, Frankfort KY 40622. Applicant's signature and document notarization are required. Applications submitted in person to the One Stop Shop will not be processed on that business day. Please attach the required documents as necessary.

- Proof of Ownership (pursuant to 601 KAR 9:080); Acceptable notarized proof of ownership is a title, bill of sale, registration affidavit of ownership, or court order.
- Rebuilt Proof of Ownership (pursuant to 601 KAR 9:200) NOTE: If the vehicle or boat does not have a Vehicle Identification Number (VIN/HIN), a minimum of five (5) years of ownership is required before applying for a VIN/HIN.

If you are applying for a VIN plate for a Classic Project title, check this box.

If you are applying for a VIN for a homemade trailer, provide a copy of the receipts for parts used and a notarized statement explaining where the parts originated.

### SECTION 1: OWNER/APPLICANT INFORMATION

<table>
<thead>
<tr>
<th>NAME</th>
<th>COUNTY OF RESIDENCE</th>
<th>EMAIL ADDRESS</th>
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<table>
<thead>
<tr>
<th>ADDRESS (street or rural route)</th>
<th>CITY</th>
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### SECTION 2: VEHICLE OR BOAT INFORMATION

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<tr>
<th>VEHICLE TYPE</th>
<th>Passenger Car</th>
<th>Truck</th>
<th>Motorcycle</th>
<th>Trailer</th>
<th>Boat</th>
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<th>NAME (last known registration)</th>
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<th>CITY</th>
<th>STATE</th>
<th>ZIP</th>
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### SECTION 3: SELLER INFORMATION

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<thead>
<tr>
<th>NAME</th>
<th>REASON FOR NON-EXISTENCE OF VIN</th>
<th>DATE OF SALE</th>
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<th>PHONE</th>
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<table>
<thead>
<tr>
<th>NAME (person in possession of vehicle)</th>
<th>LOCATION (place where vehicle may be inspected by a Kentucky Certified Inspector)</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>ADDRESS (person in possession of vehicle)</th>
<th>CITY</th>
<th>STATE</th>
<th>ZIP</th>
<th>PHONE</th>
</tr>
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</table>

### SECTION 4: SIGNATURE & NOTARIZATION

The undersigned owner attests that he or she is the owner of the vehicle/boat described herein and that there is no legally vehicle/boat identification number and requests that the Transportation Cabinet assign a VIN/HIN for this vehicle or vessel.

**SIGNATURE (applicant)**

**DATE**

Subscribed and attested before me this date ___ / ___ / _____. My commission expires ___ / ___ / _____.

Attest Official/Notary Signature & Title

**FOR MVL USE ONLY**

Number Assigned __________________________ Signature __________________________

186A:950 Penalties. (1) Any person who knowingly gives false, fraudulent, or erroneous information in connection with an application for the registration, and when required, titling of a vehicle, or any application for assignment of a vehicle identification number, or replacement documents, shall be guilty of forgery in the second degree.
Kentucky
Vehicle Identification Number
("VIN" plate replacement for trailers on back)

DUNE BUGGY/BUSH BUGGY:
Inside framework, near driver compartment.

MOTORCYCLE:
On the Goose-neck or below, on the Frame Tube.

Left top of the instrument panel, visible thru the windshield.

CAR OR TRUCK:
Above or below the strike plate.

Either Location Acceptable.
**SEMI-TRAILER:**
Left front corner.

**FLATBED TRAILER:**
Left front corner.

**GOOSENECK TRAILER:**
Left front corner.

**UTILITY TRAILER:**
(Horse and Boat Trailer).
Left front corner.
Kentucky Transfer
KRS 186A.095 TC96-182
KRS 186A.215 TC96-187

When a customer acquires a vehicle with a Kentucky title from an individual or a dealership, the customer is required to transfer the vehicle to their name within 15 days of purchase.

To transfer the vehicle, provide the following:
- Kentucky Certificate of Title
- Odometer disclosure
- Picture identification
- Social Security Number or Federal Identification Number
- Proof of Kentucky liability insurance
- Properly completed Application for Kentucky Certificate of Title (TC96-182) or application on back of Kentucky Certificate of Title

Clerk overview:
- Examine all documents
- Verify that the most current title has been presented
- Check for active liens
- Check registration type to ensure that it is eligible for transfer
- Determine registration expiration date
- Inquire about property taxes for the:
  - Buyer
  - Seller
  - Vehicle being transferred
- Confirm appropriate signatures and notarization
- Verify that the purchaser’s Kentucky liability insurance is valid
- Calculate taxes and fees (Refer to **Taxing a Vehicle**)
- Process the appropriate AVIS transaction(s) or
- Complete a Transaction Rejection Blue Letter

How to proceed with a transaction when buyer and seller are present:
- Complete the appropriate Assignment of Title
- Prepare an Application for Kentucky Certificate of Title (TC96-182) or complete the Application portion of the Kentucky title
  - Ask for current odometer reading
Customer should disclose sale price and enter this amount in the appropriate field.

Determine if the buyer will have a lien.

- Obtain customers’ signatures
- Witness all signatures
- Examine or prepare supporting documents, if applicable
- Calculate taxes and fees
- Process the appropriate AVIS transaction(s)

Non-standard transfer issues:

- If the seller is not present, the required documents may be prepared, signed and notarized outside our office.
- If the buyer is not present, the required documents may be prepared, signed and notarized outside our office.
- Failure to obtain a notarized purchase price affidavit results in usage tax being collected on NADA retail value.
- Usage tax exemptions may apply.
  - Multi-purpose form with appropriate signature(s)
  - Divorce decree
  - Will
  - Etc.

Expired registrations

- The registration must be renewed before a transfer can be processed.
- Collect the most current registration.
  - The seller or buyer can sign an Affidavit for Replacement (TC96-167) if the most current registration is unavailable.
  - Charge the appropriate fees.

Registrations which have been expired for more than a year

- The registration may be renewed or the clerk may process a Title Only transaction.
  - Collect the expired plate.
  - The seller or buyer can sign an Affidavit for Non-Exchange (TC96-167) if the current plate is not available.

Specialty plates are not transferrable.

- Collect the registration certificate.
- Collect the plate.*
• Process a plate replacement on the SX screen, if the registration is current.
  o Charge applicable fees.
• If the registration is expired, renew with a regular plate.
  o The seller will not be able to reissue the specialty plate.
• If the current registration is not available, the seller or buyer can sign an Affidavit for Replacement (TC96-167).
  o Charge applicable fees.
• If the current plate is not available, the seller must sign an Affidavit for Non-Exchange (TC96-167).
  o Charge applicable fees.

*The seller may retain the specialty plate.

Vehicles with Farm or Commercial registrations:
• Buyer must qualify for the farm or commercial registration.
  o If the buyer does not qualify, the plate should be surrendered.
    ▪ If the plate has remaining registration and is unavailable, either the buyer or seller may sign an Affidavit for Replacement (TC96-167).
      ♦ Collect the registration.
      ♦ Process a plate replacement.
      ♦ Charge applicable fees.
    ▪ If the plate is expired and unavailable, either the buyer or seller may sign an Affidavit for Non-Exchange (TC96-167).
      o Process the transaction as Title Only.
      o Issue a new plate after transferring.

Property Tax
• A vehicle with delinquent property taxes may not be transferred until the taxes have been paid.
• The tax is due from the January 1st owner.
  o The purchaser has the option of paying the delinquent property tax.
  o Property tax receipt(s) should be printed separately. The buyer may then seek reimbursement from the seller.
• A purchaser may not transfer a vehicle into their name if they owe any delinquent property tax.
• If the seller is present at the time of transfer, the clerk should offer them the opportunity to pay their property tax.
  o The tax becomes due in the month of transfer.
  o If not paid, the tax becomes delinquent on the last day of the second month following transfer.

Liens appearing on the face of the title:
• The clerk will check AVIS to verify if the lien has been released.
  o If yes, continue with the transfer transaction.
  o If no, ask customer to provide a proper lien release.
  o Refer to Releasing Liens for additional information.

Determine if the buyer will have a lien against the purchased vehicle:
• The lien must be filed in the purchaser’s county of residence.
  o Mark a pending lien notation in AVIS.
  o If the customer is not a Fayette County resident, provide the goldenrod copy of the registration to the customer.
  o If the customer is a Fayette County resident, determine if the lien will be filed as part of the transaction or if the customer will return the goldenrod to the lienholder.
    • If the lien is filed as part of the transaction:
      ♦ Collect the Title Lien Statement (TC96-187).
      ♦ Complete the Lien Fee Voucher.
      ♦ Collect appropriate fees.
      ♦ Refer to Title Lien Statements.
A Kit Vehicle is an automobile that is available in kit form. The kit may be for a complete vehicle or it may contain a varying number of parts. Those kits which are not for a complete vehicle will use parts from donor vehicles.

If the kit is for a complete vehicle the customer needs:
- A Manufacturer’s Statement of Origin or a Certificate of Origin for the kit (must specify frame, engine and transmission) or a Certificate of Title already in the owner’s name
- An Application for Kentucky Title (TC96-182)
- A certified inspection
- An Affidavit of Total Consideration (71A100) or an invoice and Multi-Purpose Form (71A101)

To process the transaction:
- Select “Other First Title”
- Mark it with a Code 13
- The vehicle year is the year the vehicle is assembled or the year shown on the MSO.
- Enter “Replica Vehicle” and the year of the replica model in the Remarks field.
- Taxable value is the appropriate retail value.
- Credit may be allowed for taxes paid for the kit if properly documented.

There is no brand associated with this title type.

If the kit is not for a complete vehicle the customer needs:
- An original invoice for the kit
- An original title for the donor vehicle
- Receipts for parts
- An Application for Vehicle or Hull Identification Number (TC96-169)
- A certified inspection
  - Kentucky assigned VIN plate must be affixed before inspection
• To submit all documents to the Title Branch for a “Rebuilt Authorization”

To process the transaction:
• Select Rebuilt Authorization
• Enter the AUTH NUMBER
• The vehicle year is the year the vehicle is assembled or the year shown on the MSO.
• Enter “Replica Vehicle” and the year of the replica model in the Remarks field.
• The customer must provide their original receipts.
• Attach those receipts to a completed Multi Purpose Form (71A101).
• Taxable value is determined by adding the cost of all parts to the kit vehicle invoice total.
• Credit may be allowed for taxes paid for parts and the kit if properly documented.

There is a “Rebuilt” brand associated with this title type.
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Lemon Law/Usage Tax Refund
KRS 138.460

When a motor vehicle is sold by a Kentucky dealership and the purchaser returns the vehicle, for any reason, to the same dealer within sixty (60) days for a vehicle replacement or a refund of the purchase price, the purchaser shall be entitled to a refund of the usage tax collected at the time of registration.

When a manufacturer refunds the retail price or replaces a new motor vehicle for the original purchaser within ninety (90) days because of defect or malfunction, the purchaser shall be entitled to a refund of the usage tax collected at the time of registration.

KRS 367.865 establishes a dispute resolution system with specific rules and procedures. A purchaser may request action through this system during the first two (2) years or twenty-five thousand (25,000) miles, whichever occurs first, of the buyer’s ownership of the motor vehicle. Dispute resolution may be used to settle issues involving:

- Mechanical malfunction
- Unsatisfactory warranty repairs
- Problems relating to vehicle performance

Requests for a refund should be made to the Department of Revenue. A statement from the manufacturer identifying the vehicle that was replaced and the date of replacement must accompany the request.
Lien Fee Voucher
Fayette County Clerk Form

A Fayette County Clerk Lien Fee Voucher is an internal receipt designed to track lien filing fees collected in departments other than the Chattel Department. The Lien Fee Voucher is a two-part carbonless form numbered (for reconciliation purposes) in the upper right hand corner.

Provide the following information before submitting the voucher to the Chattel Department:

- Clerk (Clerk’s ID)
- Date (Date lien is presented to our office for filing)
- Name (Customer’s last name)
- Dealer (If applicable)
- Check # (If applicable)
- Plate # / Title #
- Amount (Either $22 or $24 filing fee)

The clerk will:

- Retain the white copy of the Lien Fee Voucher
  - Include with the Motor Vehicle – Daily Cash Report
- Take the following to the Chattel Department for verification:
  - Yellow copy of the Lien Fee Voucher
  - Goldenrod copy of the registration certificate
  - Title Lien Statement
<table>
<thead>
<tr>
<th>NAME</th>
<th>DEALER</th>
<th>CHECK#</th>
<th>PLATE#, TITLE#</th>
<th>AMOUNT</th>
</tr>
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</tbody>
</table>
**Limousine**

601.KAR1:115

71A100

71A101

Limousines are considered modified vehicles. Depending on the modifications, a brand new vehicle may have two Certificates of Origin (one for the vehicle prior to modification and one for the modification). Because of the modifications, the road usage tax is based on the purchase price of the completed limousine.

Appropriate taxable value will be:

- Purchase price
  - Properly completed TC96-182 or 71A100
  - The buyer’s order showing purchase price of the unmodified vehicle plus the conversion
  - Multi-Purpose Form (71A101) is required

Issue a standard plate for display on the back of the vehicle. The registered owner may contact Motor Carriers at (502) 564-4120 to obtain a Limousine plate to display on the front of the limousine.
Loaner Vehicles
KRS 138.4605

Dealerships, who operate a service or repair component in their dealership, may register motor vehicles for use as loaners. They may be loaned or rented and must be used exclusively by a customer whose vehicle is being serviced or repaired.

The dealer may pay the usage tax for the vehicle, based on the retail value at the time of title/registration, or they may register the vehicle as a “Loaner” vehicle and remit usage tax on a monthly basis to the Department of Revenue.

The clerk will:
- Process the title/registration as usual.
- Enter LN in the Usage Tax exemption field.

New vehicles participating in the “Loaner” program can not be sold as used vehicles for at least 180 days.
Long/Short Transactions

A policy and procedure was established to allow processing of dealership transactions when the accompanying check payment is long or short.

Long Transactions

• If the overage exceeds $10.00, return the transaction for a corrected check.
• If the overage is less than $10.00, process the transaction and account for the overage in POS as follows:
  o Select the “Accounting Fee” template
  o Enter the overage amount ($2.00 or less)
  o Select “Process Payment”
  o Enter check amount
  o Select “Check”
  o Click on “Continue”
  o Finalize transaction or if the overage exceeds the $2.00 accounting fee, select “Issue Credit for Change Due”
  o Select “Business Name”
  o Enter dealership name
  o Click on “Search”
  o Select “Overage”
  o Click on “Assign”
  o Finalize transaction
  o POS will generate a credit slip

Short Transactions

• If the shortage exceeds $1.00, return the transaction for additional fees.
• If the shortage is $1.00 or less, process the transaction and account for the shortage in POS as follows:
  o Select “Process Payment”
  o Enter check amount
  o Select “Check”
  o Click on “Continue”
  o Select “Issue Debit for Balance Due”
  o Select “Business Name”
  o Enter dealership name
  o Click on “Search”
  o Finalize transaction
  o POS will generate a debit slip
All debit and credit slips processed during the day should be attached to your Motor Vehicle – Daily Cash Report.
Lost Dealer Assignments
TC96-182
TC96-183

Titles and associated documents which are lost after being dealer assigned must be reproduced before further assignments or a transfer may occur. Application for a replacement title must be made in the name of the titled owner (owner name appearing on the title face).

The dealer is required to:
- Provide a properly completed Application for Kentucky Certificate of Title (TC96-182).
  - The application must be in the name of the titled owner and they must sign as owner/buyer.
- Note on the application that it is for a Lost Dealer Assignment.
- Pay the appropriate fees.

These transactions are processed on the Update screen:
- The mailing address may be that of the dealership requesting the transaction.
- The clerk should make a notation in the remarks field that it is a “Lost Dealer Assignment”.

After processing:
- Scan the registration receipt and supporting documents into PODD.
- Return the original registration certificate to the dealer.

After receiving the update title, the dealership should:
- Return to the clerk’s office and the clerk will recreate all of the dealer assignments that had previously been processed for that vehicle.*
  - Pay the appropriate fees.

*Refer to Dealer Assignment.
Manufactured Homes/Mobile Homes
KRS 227.550
HBC-40 B Seal Inspection

Manufactured homes are built entirely in a factory under a federal building code administered by the US Department of Housing and Urban Development (HUD). The Federal Manufactured Home Construction and Safety Standards (commonly known as the HUD Code) went into effect June 15, 1976.

Mobile home is the term used for a factory built structure produced prior to June 15, 1976, before the HUD Code went into effect. By 1970, these homes were built to voluntary industry standards that were eventually enforced by 45 of the 48 contiguous states.

A manufactured home/mobile home is:
- Transportable
- 8 feet or more in width and 32 feet or more in length
- Built on a permanent chassis and designed to be used as a dwelling
- Contains plumbing, heating, air conditioning and electrical systems
- May be used as a residence or business
- Vehicle type is H
- Body style is HS
- Primarily a title only transaction

Out of State Title Transaction

If a manufactured home/mobile home is titled in another state and the owner wishes to title it in Kentucky or the unit is being transferred to a Kentucky resident, a Manufactured Housing inspection is required prior to titling in Kentucky. An authorized inspector will issue an inspection form (HBC-40 B Seal Inspection).

The yellow copy of this form must be presented to the county clerk at the time of title and registration.
- Scan this form into PODD
- Attach the yellow copy to the title documents
Kentucky Title Transaction

If a manufactured home/mobile home is being transferred from individual to individual with an existing Kentucky title:

- An inspection form is not required.
- The new owner will complete and sign an “Affidavit for Previously Owned Manufactured/Mobile Homes”.
  - This affidavit attests that the mobile home was installed in Kentucky prior to July 13, 2004 and was not moved from that site after July 13, 2004.
- The clerk will witness this signature.

Generating a Historical Entry

A manufactured home/mobile home without a Kentucky title record requires that the current owner make application for title in their name before the unit can be transferred. The current owner must have owned the home for at least 5 years.

Any manufactured home or mobile home that must be entered historically as a System Reload (SR) requires the following information:

- Affidavit of ownership
  - Must include year, make, model, VIN, and ownership history
  - Must be signed by the owner and notarized
- Vehicle Identification Number
  - If the mobile home does not have a VIN, the customer must request a VIN plate before applying for a title
  - The VIN plate must be permanently affixed to the unit before the Manufactured Housing inspection is performed
- Manufactured Housing inspection
  - The yellow copy of the inspection form (HBC-40 B Seal Inspection) is presented to the county clerk
    - Scan this form into PODD
    - Attach the yellow copy to the title documents
  - A Class “B” Seal is affixed to the unit
Areas inspected for compliance are:
- Plumbing and waste systems
- Heating System
- Electrical System
- Fire Detection Equipment

There is a fee associated with this inspection. The fee may vary depending on who the customer chooses to complete the inspection. Information pertaining to Seal of Approval purchases should be obtained from the State Fire Marshal office at (502) 573-1795.

Property Tax

 Manufactured homes and mobile homes are assessed as real property and these Property Tax assessments do not appear in AVIS. Any changes to the manufactured home/mobile home property tax record would be handled through the Property Valuation Administrator (PVA).

If the purchaser owes delinquent property tax on motor vehicles, these delinquencies will not prevent the mobile home from being transferred into the buyer’s name.

In these instances, the clerk will enter 9s in the social security number field during the transfer transaction and then go to the RC screen to replace the 9s with the correct social security number.
AFFIDAVIT FOR PREVIOUSLY OWNED MANUFACTURED/MOBILE HOMES

As per KRS 227.605

227.605 Class B1 seal required prior to sale or use as a dwelling of previously owned manufactured or mobile home transported into Commonwealth—Homes installed before July 13, 2004, excepted.

(1) No person shall transport into the Commonwealth of Kentucky any previously owned manufactured or mobile home for the purpose of resale or use as a dwelling in the Commonwealth of Kentucky unless the previously owned manufactured or mobile home has a B1 Seal attached to it prior to resale or use as a dwelling. The application and certification procedures for the attachment of the B1 Seal prior to the resale or occupancy of the manufactured or mobile home shall be set out by the office through the promulgation of administrative regulations in accordance with the provisions of KRS Chapter 13A. Nothing in this section shall require a person who owns a manufactured or mobile home in another state and who transports that manufactured or mobile home into the Commonwealth of Kentucky to use as that person’s dwelling to obtain a Class B seal.

(2) Except for manufactured or mobile homes installed within the Commonwealth of Kentucky before July 13, 2004, no person shall sell, lease, rent, or furnish for use as a dwelling in the Commonwealth of Kentucky any previously owned manufactured or mobile home that does not bear a B1 Seal and which is not installed in compliance with the manufacturer’s instructions, if available, or ANSI 225.1, Manufactured Home Installations.

Effective: July 13, 2004
Page 1 of 1

I, the undersigned do solemnly swear or affirm, that the previously owned manufactured/mobile home was installed in the Commonwealth of Kentucky prior to July 13, 2004, has not been moved from the site after July 13, 2004, and does not require the inspection from the State Fire Marshal per KRS 227.605 (2).

Name: ____________________________________________

Address: ____________________________________________

City: ___________________________ County: _________________

Manufacture of Home: ____________________________________________

Serial Number: _______________ HUD Label(s): ________________

Customer Signature: ____________________________________________

Subscribe and sworn to before me this ___________ day of ___________, 20___
My Commission expires ___________, 20___
Name of Notary Public__________________________________________
Affidavit of Mobile Home Ownership

Year ______________ Make __________ Model __________

Serial Number ______________________________________

I have owned the mobile home described above since ______________

I purchased this mobile home from __________________________

By signing below, I am stating that this mobile home is not currently titled; any papers related to the titling of this mobile home have been lost or destroyed; there are no liens filed against this mobile home.

_________________________________          __________
Owner’s Signature          Date

_________________________________          __________
Notary / Attesting Official          Date

My commission expires: __________________________
Sale of an Abandoned Manufactured Home/Mobile Home
KRS 376.480

Any owner of real property who rents space (land) on which a manufactured home or mobile home is parked shall have a lien for rent due on any manufactured home or mobile home, its contents, and other personal property abandoned by the occupant on the landowner’s property for rent due, reasonable storage, cleanup costs, and utilities furnished to the unit and paid for by the landowner.

After sixty (60) days if the land owner has not received payment for the rent, reasonable storage, cleanup cost, and utilities the house trailer or mobile home, its contents and other personal property may be sold to pay the rent.

The landowner must:

- Send a notice by registered mail at least ten (10) days prior to the time of the sale.
  - It should be sent to the owner(s) and any lien holder(s).
  - The notice must include the date, time, and place of the sale.
- Advertise in a local newspaper distributed in the county where the property is located prior to the sale.
  - The ad must run for three (3) consecutive days.
  - The ad must include:
    - A description of the property
    - The date
    - The time
    - The location of the sale

The sale:

- May be by written bids or by auction, or both.
- The seller may bid on the property.
- Shall be to the highest bidder.

If the proceeds of the sale are insufficient to pay the debt and cost of sale, the sale and collection of proceeds shall not constitute a waiver or release of responsibility for payment of the debt owed by the unit owner.
Any money obtained in excess of the sale costs, taxes, and liens shall be paid by the seller to the unit owner; and if the unit owner cannot be located, the excess money shall revert to the state pursuant to the provisions of KRS 393.

Bring to the County Clerk (in the county where the sale took place):

- An affidavit prepared by the seller stating:
  - Provisions of KRS376.480 have been met.
  - The sale price.
  - Description of the property (year, make, model, VIN, dimensions).
- Certified mail receipts (green and white) and return receipts (green postcard) or returned envelope(s) from letter to owner and lien holder(s).
- An invoice from newspaper and cutouts of each ad to include the name and date of publication OR original affidavit from newspaper (cutouts not required with affidavit).
- A copy of the rental agreement or a copy of pay records.
- A Manufactured Housing inspection or the Affidavit for Previously Owned Manufactured / Mobile Homes.
- A properly completed Application for Kentucky Certificate of Title/Registration (TC96-182).
Manufactured Housing Inspection
KRS 227.600
KRS 227.605

The owner of a manufactured or mobile home or a previously owned recreational vehicle, which was purchased out of Kentucky, must provide proof to the clerk issuing title and/or registration, that a Seal of Approval was purchased. Excepted from this requirement are new recreational vehicles purchased in Ohio by Kentucky residents. These vehicles are issued Ohio titles to comply with that state’s regulations, but Kentucky recognizes that they are new vehicles.

The Seal of Approval proof:
- Must be presented to the clerk
- Will be the yellow copy of the HBC-40 Seal Inspection form
- Must be completed by the State Fire Marshal or a certified dealer

Areas inspected for compliance are:
- Plumbing and waste systems
- Heating System
- Electrical System
- Fire Detection Equipment

The clerk will:
- Scan the form into PODD

There is a fee associated with this inspection. The fee may vary depending on who the customer chooses to complete the inspection.

Information pertaining to Seal of Approval purchases should be obtained from the Code Enforcement Office at (502) 573-0373.
Mechanic’s Lien
KRS 376.270    TC96-159
KRS 376.280    TC96-182
KRS 424.130    TC96-184

These statutes allow any person engaged in the business of selling, repairing or furnishing supplies for vehicles, and to whom the charges for such repairs, labor or supplies have been owed for a period of more than thirty (30) days, to sell the vehicle to pay for the accrued charges.

Below are the requirements to apply for a title on such vehicles:

- Creditor must be in possession of the vehicle.
- Charges for debt owed must be for that vehicle only.
- Debt on the vehicle must have been owed for more than thirty (30) days.
- After thirty days, a proposed sale notice must be sent to the registered owner(s) of record and all known lienholder(s) by registered mail or by certified mail, return receipt requested. The notice must be sent at least ten (10) days before the sale is held.
- An advertisement of the motor vehicle sale shall be published in a local newspaper once a week for three (3) consecutive weeks.
  - The following information must be included in the legal notice:
    - Creditor’s name, address and phone number
    - The registered owner’s name
    - The name of any known lienholder(s)
    - The vehicle/motorboat year, make and VIN/HIN

The creditor must provide the clerk with the following documents:
- A properly completed Affidavit of Motor Vehicle Sale (TC96-159)
- A properly completed Application for Kentucky Certificate of Title/Registration (TC96-182) or Motor Boat Transaction Record (TC96-184)
- A Bill of Sale from the repair company on the company’s letterhead
  - Bill of Sale must include the year, make and VIN of the vehicle
- The certified mail receipt and the return receipt from each certified letter or registered mail verification
- Affidavit of publication from the newspaper affirming that the advertisements were published
• The original newspaper pages containing the legal notices including the date and the publication name
• A certified inspection for the vehicle if not currently titled in Kentucky
• Proof of current Kentucky insurance, if applicable

The clerk will:
• Terminate liens with a copy of the Affidavit of Motor Vehicle Sale (TC96-159)
• Enter code “13” during the AVIS transaction
• Make application for title in the purchaser’s name
• Collect any delinquent property taxes
• Collect all applicable title, license and clerk fees
• Collect road usage tax
  o 6% of NADA retail value or
  o 6% of purchase price if sale

Questions pertaining to paperwork should be directed to the Title Branch at (866)605-0002.
Kentucky Transportation Cabinet
Division of Motor Vehicle Licensing

AFFIDAVIT OF MOTOR VEHICLE SALE
(To satisfy a lien per KRS 376.270, 376.275, 376.280 and/or 424)

Attach this form to your Title and Registration application documents and forward to your County Clerk.

Make __________________ Year __________________ VIN/HIN __________________ License State & No. __________________

This is to certify that the motor vehicle described above has been in my sole possession since _______ _______ ___________.

This vehicle was repaired/towed at the request of ________________________, towed from ________________________ on _______ _______ ___________.

Due to ____________________________________________________________________________________________

(Reason for Repair or for Towing & Storage)

To satisfy lien per KRS 376.270, KRS 376.275 or KRS 376.280

Pursuant to the statutes listed above, a lien has existed in favor of the affiant for a mechanic’s lien or for towing and storage charges. The motor vehicle listed above has been in my possession and the reasonable agreed charge for repair has not been paid for at least 30 days; or the reasonable charge for towing and storage has not been paid for at least 45 days. This motor vehicle was sold on _______ _______ ___________.

_____________________________ to ________________________ on _______ _______ ___________.

(Name of Purchaser) (Address of Purchaser)

$ _________________________ to cover the unpaid balance in the total of _________________________.

(A A Towing & Storage lien is subject to prior recorded liens. A Mechanics lien is superior to prior recorded liens.)

I further certify that the owner of record or lienholder(s), ________________________

whose address is ________________________

was notified by mail sent on _______ _______ ___________ as required by Kentucky statutes.

The 10 day required notification prior to the sale was sent on _______ _______ ___________.

I certify that the sale was advertised pursuant to KRS Chapter 424 and that the ads were published in ________________________ on _______ _______ ___________.

(Name of Publication) (Dates: three successive weeks)

I further certify that all provisions of KRS 376.270, KRS 376.275, KRS 376.280, & KRS 424 have been met.

Subscribed and sworn to before me on this _______ day of _______ _______ ___________.

_____________________________ (Affiant- Lienholder’s Name)

_____________________________ (Affiant- Lienholder’s Address)

_____________________________ (Authorized Signature)

_____________________________ (Title)

My commission expires _______ _______ ___________.

_____________________________ (Notary Public)
Mileage Correction
TC96-322

The disclosure of mileage at the time of a titling transaction is required by federal and state law (KRS 190.300). Any mileage discrepancy should be corrected.

Documents required for mileage corrections differ depending on when and where the mileage was incorrectly disclosed.

Mileage corrections require:
- Title document*
- An Affidavit of Mileage Correction (TC96-322)
  - Must identify the vehicle
  - Must explain the reason for the correction
  - Must be signed by both seller and buyer and notarized
    - In some instances, the disclosing party might not be the current transferor.
    - A clerk may only attest to their own typographical error.
- A completed Application for Kentucky Certificate of Title (TC96-182)
- An inspection, if requested by DOT

*If an incorrect mileage was printed on the face of an out of state title, that state must issue a corrected title.

The clerk should:
- Process the application as an Update
- Mark the application with a Code 13
- Make no changes to the incorrect mileage
- Charge applicable fees

**Speed titles are not allowed on mileage correction transactions.**

In lieu of an Affidavit of Mileage Correction (TC96-322) the customer may opt for a mileage brand. If the mileage disclosed is less than the mileage on the current title, enter the higher mileage and brand “not actual” in AVIS.
Mileage Correction on a Repossession Title

The lienholder must provide the following:

- The certificate of title reflecting the incorrect odometer reading
  - Complete the owner/buyer section of the Application for Title located on the back of the Kentucky title
    - An Application for Kentucky Certificate of Title (TC96-182) may also be used
  - Signature and notarization
- An Affidavit of Mileage Correction (TC96-322)
  - Must identify the vehicle
  - Must explain the reason for the correction
  - Must indicate “Repossession”
  - Only requires lienholder’s signature attesting to the mileage discrepancy

The clerk should:

- Process the mileage correction as an Update
- Mark the application with a code “13”
- Make no changes to the incorrect mileage
- Charge applicable fees

Speed titles are not allowed on these transactions.
Kentucky Transportation Cabinet
Division of Motor Vehicle Licensing
AFFIDAVIT OF MILEAGE CORRECTION

(Attach this form to your Title and Registration application documents and forward to your County Clerk.)

I, __________________________________________ hereby state that upon transfer to

(Previous Owner/Seller) on this _____________ (Year) _____________ (Make)

_________________________________________ (New Owner/Buyer) ___________________________________________

(VIN) (Title Number)

Vehicle, the odometer was stated incorrectly.

The mileage should have been recorded as ___________________________ and noted as (select one):

☐ Actual mileage
☐ Exceeds mechanical limits
☐ Not actual mileage

Federal and state laws require mileage to be disclosed by the seller under KRS 190.300 in connection with all transfers of ownership. Failure to complete, or providing a false statement, may result in fines and/or imprisonment.

_________________________________________ (Seller’s signature) ___________________________________________

_________________________________________ (Buyer’s Signature) ___________________________________________

_____________________________ (Printed Name of Seller) ___________________________________________

_____________________________ (Printed Name of Buyer) ___________________________________________

_____________________________ (Attesting Official) ___________________________________________

_____________________________ (Title) ___________________________________________

Subscribed and sworn to before me this _____________ day of ________________________, 20 ___________

My commission expires __________________________

_____________________________ (Printed Name)
Military Titles
TC96-182

If an individual is/was active duty military and purchased a vehicle while stationed overseas, either the Certificate of Origin or the US Military Registration with Supplemental Gas Allowance (AE190-1R) must be presented to title and register the vehicle in Kentucky.

- If the customer provides the Certificate of Origin, we must be able to follow the chain of ownership. Refer to **Imported Motor Vehicles** for additional documents required.
- If the US Military Registration with Supplemental Gas Allowance (AE190-1R) or a Private Vehicle Shipping Document (DD Form 788) is surrendered, customs entry documents are not required.
- A certified inspection must be completed.
- Insurance requirements apply.
- Tax Credit or Presumed Credit is not allowed.
- Move-In transactions are taxed on the current month’s NADA Clean Trade-In value.

The clerk will:
- Complete an Application for Kentucky Certificate of Title/Registration (TC96-182).
- Process the application as either “Certificate of Origin/MSO” or “Other 1st Title”.
- Mark the application with a Code 13.
- Scan all supporting documents into PODD.
Miscellaneous Plates

Charter/Tour Buses
KRS 281.637
KRS 138.470(15)

If a bus operates under a charter bus certificate, the clerk’s office will process a “Title Only”. We will title the bus following the weight requirements noted below. However, the customer must contact Motor Carriers in Frankfort to obtain a Bus plate.

Charter buses are entered into AVIS based upon the weight on the plate being issued to the vehicle:

- If the bus receives a 10,000 pound plate
  - The vehicle type is B
  - The style is BU
  - The empty weight is entered as “010”

- If the bus receives a 14,000 pound or heavier plate
  - The vehicle type is T
  - The style is BU
  - The empty weight is entered as “014” or greater, depending on the plate being issued

Charter buses are exempt from road usage tax using the 5I exemption code.

Church Buses
KRS 186.050(6)
TC96-341

Church buses are exempt from the commercial weight plate restrictions. Because the bus will be registered in the name of a church or religious organization, a 10,000 pound plate should be issued to the vehicle. However, the bus may carry in excess of 10,000 pounds.
• The bus receives a 10,000 pound plate
  o The vehicle type is B
  o The style is BU
  o The empty weight is entered as “010”

• The registered owner will complete an Affidavit for Motor Vehicle Usage (TC96-341)

• Scan the affidavit into PODD

Church buses are subject to the 6% road usage tax unless the religious organization provides an A, B, C or D tax exempt number.

Commercial Use Buses
KRS 186.050(3)

Buses for commercial use are entered into AVIS based upon the weight on the plate being issued to the vehicle:

• If the bus receives a 10,000 pound plate
  o The vehicle type is B
  o The style is BU
  o The empty weight is entered as “010”

• If the bus receives a 14,000 pound or higher plate
  o The vehicle type is T
  o The style is BU
  o The empty weight is entered as “014” or greater, depending on the plate being issued

Commercial use buses are subject to a 6% road usage tax based on retail price.

Concrete Trucks
KRS 186.050(9)
Concrete trucks must be used primarily for the transportation of concrete blocks or ready-mixed concrete from the point of production to the construction site. Travel is limited to not more than 30 air miles.

- The vehicle type is T
- The body style is TK

Enter the following information on the registration screen:
- Exempt Type – “60” in the first field
- Exempt Type - “LEX” in the second field

A “Concrete” sticker is affixed to the appropriate weight Urban Limited plate in the area where Fayette County stickers are located on standard plates

The 6% road usage tax applies to vehicles obtaining concrete plates. Refer to Taxing a Vehicle.

If the owner is present at the time of registration, he/she must sign the Certificate of Registration. If the owner is not present, make a notation on the registration that the customer was not present or the person presenting the paperwork for processing may sign their name on behalf of the registered owner. Scan the signed registration into PODD.

Farm Plates
KRS 186.050(4a)
KRS 186.050(4b)

Farm plates can be issued to any customer who owns or works on a farm and has a truck with a gross weight of 38,000 pounds or less.* The customer’s signature on the registration attests that he/she is engaged in the production of crops, livestock, or dairy products and the vehicle is used in a manner necessary to farming operations. The truck may not be used in for-hire transportation. The product being hauled must belong to the farm or farm owner. If the owner of a farm has a business in addition to the farm and needs to haul something, pertaining to that business, he/she may do so. Anything being hauled MUST be associated with the owner of the farm.
• There are no mileage limits on farm vehicles. These vehicles may leave the state.
• Farm trucks carrying less than 26,000 pounds are exempt from having a DOT number if the vehicle stays in state.
• A DOT number is required if the vehicle exceeds 26,000 pounds or if it leaves the state of Kentucky.
• A CDL is not required to operate farm vehicles if the vehicle is being used solely in the operation of the farm and does not travel more than 150 air miles from the farm.

Vehicles registered with farm plates belong in one of three categories:
• 26,000 pounds or less
• 26,001 pounds to 38,000 pounds
• Over 38,000 pounds (Farm Limited)

Vehicles registered with Farm Limited plates may leave Fayette County as long as farm business is being conducted. If a farmer declares a vehicle gross weight in excess of 38,000 pounds, a commercial tag can be issued for the required weight. The fee for these plates is 40% of the cost of the regular weighted tags.

Enter the following information on the registration screen:
• Exempt Type – “01” in the first field
• Exempt Type - “LEX” in the second field

A “Farm Limited” decal is affixed to the appropriate weight Urban Limited plate in the area where Fayette County stickers are located on standard plates.

The 6% road usage tax applies to vehicles obtaining urban limited plates. Refer to **Taxing a Vehicle.**

**If the owner is present at the time of registration, he/she must sign the Certificate of Registration.** If the owner is not present, make a notation on the registration that the customer was not present or the person presenting the paperwork for processing may sign their name on behalf of the registered owner. Scan the signed registration into PODD.
Farm plates are transferrable. However, the new owner must comply with the requirements for a farm plate.

- If the new owner does not qualify for a farm plate:
  - Transfer the vehicle as a “Title Only”
  - Issue an appropriate plate

- The customer must surrender the current plate.

- If the plate is not available:
  - Process a plate replacement on RD
  - Complete an Affidavit for Replacement (TC96-167)
  - Charge all applicable fees for the replacement and affidavit

- Dealer room transactions will be processed without questioning the plate type.

Log Trucks
KRS 186.050(9)

Log trucks are used primarily for transportation of forest products from the harvest area to a mill or other processing facility. Travel is limited to not more than 50 air miles.

- The vehicle type is T
- The body style is TK

Enter the following information on the registration screen:
- Exempt Type – “50” in the first field
- Exempt Type - “LEX” in the second field

A “Logging” sticker is affixed to the appropriate weight Urban Limited plate in the area where Fayette County stickers are located on standard plates

The 6% road usage tax applies to vehicles obtaining log plates. Refer to Taxing a Vehicle.
If the owner is present at the time of registration, he/she must sign the Certificate of Registration. If the owner is not present, make a notation on the registration that the customer was not present or the person presenting the paperwork for processing may sign their name on behalf of the registered owner. Scan the signed registration into PODD.

Urban Limited Plates
KRS 186.050(8)

Vehicles registered with Urban Limited plates cannot travel outside of Fayette County. These plates are issued in weights of 22,000 pounds and greater. The fee for these plates is 75% of the cost of a regular weight plate.

Any commercial use vehicle that is issued a 22,000 pound or heavier weight plate and travels only within Fayette County qualifies for an Urban Limited plate.

Enter the following information on the registration screen:

- Exempt Type – “30” in the first field
- Exempt Type - “LEX” in the second field

An “Urban Limited” sticker is affixed to the plate in the area where Fayette County stickers are located on standard plates

The 6% road usage tax applies to vehicles obtaining urban limited plates. Refer to Taxing a Vehicle.

Urban Limited plates are transferrable. However, the new owner must comply with the requirements for an Urban Limited plate.

On all Urban Limited Tags: If the owner is present at the time of registration, he/she must sign the Certificate of Registration. If the owner is not present, make a notation on the registration that the customer was not present or the person presenting the paperwork for processing may sign their name on behalf of the registered owner. Scan the signed registration into PODD.
Wrecker
KRS 186.050(7)
TC96-341

Motor vehicles with a gross vehicle weight of 14,000 pounds or less on which a wrecker crane or other equipment suitable for a wrecker service has been permanently mounted may register the vehicle with a 14,000 pound plate for the price of a 10,000 pound plate.

- The vehicle type is W
- The body style is TT

Enter the following information on the registration screen:
- Exempt Type – “20” in the first field
- Exempt Type - “LEX” in the second field
- The appropriate weight

Wreckers that qualify may be issued an Urban Limited tag. An “Urban Limited” sticker is affixed to the appropriate weight plate.

The 6% road usage tax applies to wreckers. Refer to Taxing a Vehicle.

The registered owner will complete an Affidavit for Motor Vehicle Usage (TC96-341).

Scan the affidavit into PODD.
Form 2290 – Schedule of Heavy Highway Vehicles

- AVIS will prompt you when Form 2290 is required
- Form 2290 must be provided on all vehicles registered with 55,000 pound plates or greater
- All Form 2290s must be stamped by the IRS and have a current date
- When Form 2290 has been e-filed by the customer, these copies will not have a stamped date, but must have a stamp stating “e-file”
- Scan form 2290 into PODD

Form 2290 is not required within 60 days on the following transactions:
- First time registrations
- New vehicles (Manufacturer’s Statement of Origin)
- Weight change
- Changing from an apportioned plate to a weighted plate if the apportioned registration was for 62,000, 73,280, or 80,000 pounds

For apportioned vehicles, Form 2290 will be turned in to Motor Carriers when the customer picks up their apportioned plates.
In compliance with KRS 186.050 and KRS 186.990:

Any person owning a truck or bus used solely in transporting school children and employees per KRS 186.050(5); any church or religious organization owning a truck or bus per KRS 186.050(6); or, any person owning a wrecker crane or other equipment suitable for wrecker service per KRS 186.050(7), may register the vehicle and obtain a license by filing with the county clerk an affidavit of use.

COMMONWEALTH OF KENTUCKY, COUNTY OF

The affiant, ___________________________

(Name)

(Street Address or P.O. Box) ___________________________ (City) ___________________________ (Zip Code) ___________________________

VEHICLE DESCRIPTION

<table>
<thead>
<tr>
<th>Vehicle Identification Number</th>
<th>Make</th>
<th>Model No.</th>
<th>Body Style</th>
<th>Model Year</th>
</tr>
</thead>
</table>

affirms that during the next 12 months, the truck, bus, or wrecker will be used only for the appropriate purpose.

Signature of Affiant ___________________________  Printed Name of Affiant ___________________________

Subscribed and attested before me on this date. MM DD YY  My Commission expires MM DD YY

(Attesting Official or Notary Signature and Title)

Please see the applicable penalty provisions in KRS 186.990.
Mopeds
KRS 186.010(5)

The Fayette County Clerk’s Office does not title or register mopeds.

To be classified as a moped, the vehicle must meet all of the following characteristics:

- A motorized bicycle-type frame design which may or may not have pedals
- A cylinder capacity not exceeding fifty (50) cc. and rated not more than two (2) brake horsepower
- An automatic transmission not requiring clutching or shifting by the operator after the drive system is engaged
- Capable of a maximum speed of not more than thirty (30) mph

Any motorcycle-type vehicle not meeting all of the above criteria would fall within the definition of a motorcycle under KRS 186.010(15).

The operation of a moped does not require the following:

- Registration plate
- Helmet or eye protection
- Brake lights
- Insurance

The operation of a moped does require the following:

- A driver’s license, moped license or learner’s permit
- At least one but not more than two head lights
- Taillights or red reflector visible to 500 feet
- Horn or bell
- Turn signals

Mopeds, as defined in KRS 189.285, are subject to traffic regulations and accident reporting as applicable to other vehicles. However, they cannot be operated on highways where minimum speed limits are in excess of thirty (30) mph.
Motor Homes  
KRS 186.150(11)  
KRS 132.010  
TC96-182

A Motor Home is a unit designed to provide temporary living quarters for recreation, camping or travel. It is permanently attached to a self-propelled motor vehicle chassis or a van modification.

To title/register a motor home, provide the following:
- Original title or Certificate of Origin (properly completed)
- Odometer disclosure
- Picture Identification
- Social Security Number or Federal Identification Number
- Proof of Kentucky liability insurance
- Manufactured Housing inspection*  
  - Not required if titling a Certificate of Origin or transferring a Kentucky title
- Vehicle identification inspection, if applicable
- Properly completed Application for Kentucky Certificate of Title (TC96-182) or application on back of Kentucky Certificate of Title

The clerk should:
- Examine the ownership document
- Verify appropriate owner/buyer signature and notary
- Prepare an Application for Kentucky Certificate of Title (TC96-182) or application on back of Kentucky Certificate of Title
- Verify that the purchaser’s Kentucky liability insurance is valid
- Collect the Manufactured Housing inspection*  
  - The yellow copy of the inspection form (HBC-40 B Seal Inspection) is presented to the county clerk
    - Scan this form into PODD
    - Attach the yellow copy to the title documents
  - A Class “B” Seal is affixed to the unit
- Calculate taxes and fees  
  - Taxes on purchases are based on either the Used Retail value or the sale price disclosed on the Affidavit of Total Consideration.
- Taxes on move-in transactions are based on Used W/S-Trade-In, allowing credit for any sales tax previously paid by the registered owner.
- There is no minimum taxable value established by the Revenue Cabinet for Motor Homes.
  - Process the appropriate AVIS transaction(s)

* Excepted from this requirement are new recreational vehicles purchased by Kentucky residents in Ohio.
The Motor Vehicle – Daily Cash Report is an internal bookkeeping form. Its purpose is to accumulate data required to balance daily transactions and payments collected.

Complete the form as follows:
- Clerk initials
- Date

Adjustments include:
- Overages
- Shortages
- Refunds
- Accounts Due
- Accounts Paid
- Other

Corrections to transactions should be noted:
- Specify control number
- Identify the fee correction

Forced Fees:
- Specify control number or plate number
- Identify the fee correction

After close of business:
- Reconcile the cash drawer
- Print two copies of your credit card POS reconciliation tape. Attach one copy with credit/debit slips. Place second copy in your deposit bag with cash and check reconciliation slips.
- Complete the Daily Cash Report
- Attach any of the following that apply
  - Lien Fee Vouchers
  - Credit/debit slips
  - Refund Slips
• Accounts Due
• Accounts Paid
• ACH Vouchers

Place the Daily Cash Report, Ithaca tape and credit card slips in the appropriate location in the cashier’s office.
# MOTOR VEHICLE - DAILY CASH REPORT

**Donna C. Blevins**  
Fayette County Clerk

<table>
<thead>
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<tr>
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<table>
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<td>Ad Val Fee</td>
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<tr>
<td>Fund</td>
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</table>

M - 30
Multi-Purpose Form
KRS 138.470
71A101

The Motor Vehicle Usage Tax Multi-Purpose Form (71A101) is used to claim exemptions from the Kentucky road usage tax. This form may be prepared by the clerk or the customer. However, the customer’s signature is always required.

Section A:
Must always be completed regardless of the claimed exemption.

Section B: Relation

- **Spouse/Spouse** (HW) – Vehicle transfers between spouses
  - Complete the Relationship section.
  - The spouse receiving the vehicle must sign the form.

- **Parent/Child or Stepparent/Stepchild** (PC) and **Grandparent/Grandchild** (GP) – Vehicle transfers between a parent and a child or a grandparent and a grandchild.
  - Vehicle must be currently titled/registered in Kentucky.
  - All parties must be Kentucky residents.
  - Complete the Relationship section.
  - The recipient of the vehicle must sign the form.
  - Multiple relationship exemptions may be claimed on the same form. For Example:
    - Siblings may be exempt if they have a parent, who is a Kentucky resident, sign the form.
    - Cousins may be exempt if they have a grandparent, who is a Kentucky resident, sign the form.
  - If there are multiple owners on the title, a relationship to only one of the owners is required to claim the exemption.
Section C: Military

- Vehicle transfers from a licensed Kentucky dealer to a member of the Armed Forces stationed in Kentucky.
  - A copy of their orders from the US Government or current Leave Earning Statement that is less than 120 days old is required.
  - Complete Section C.
  - The signature of the serviceperson claiming the exemption is required.

Section D: Modified or Converted

- Complete this section for all transactions involving modified vehicles and those to which major equipment has been added, if not using the total consideration.
- The signature of the person claiming exemption is required.
- Refer to How to Tax a Modified Vehicle.

Section E: Handicapped Equipment

- Complete this section for new vehicles that are equipped with handicap equipment.
- The handicap equipment or adaptive devices portion of the retail price is exempt from usage tax.
- A copy of the bill of sale or invoice detailing the equipment is required.
- The signature of the person claiming exemption is required.
MOTOR VEHICLE USAGE TAX
MULTI-PURPOSE FORM

SECTION A
Plate Number ________________________________________ Title Number ________________________________________
Vehicle Identification Number (VIN) ________________________________________________________________
Registration County ____________________________ Year __________ Make __________ Model __________
Registration Applicant’s Name ________________________________________________________________

(Signature required in applicable section of form for proper completion.)

The Department of Revenue may deny the exemption claimed if form is incomplete or requested documentation is not submitted. Applicant(s) will be liable for any additional tax, plus applicable penalty and interest.

SECTION B
☐ Spouse/Spouse ☐ (Step) Parent/(Step) Child ☐ Grandparent/Grandchild

I, ________________________________, am the __________________________ of ________________________________
(Printed Name) ________________________________ (Signature) ________________________________ (Relationship) ________________________________ (Name)

I, ________________________________, am the __________________________ of ________________________________
(Printed Name) ________________________________ (Signature) ________________________________ (Relationship) ________________________________ (Name)

I, ________________________________, am the __________________________ of ________________________________
(Printed Name) ________________________________ (Signature) ________________________________ (Relationship) ________________________________ (Name)

I, ________________________________, am the __________________________ of ________________________________
(Printed Name) ________________________________ (Signature) ________________________________ (Relationship) ________________________________ (Name)

All Persons Involved in a Multi-line Transfer Must be Kentucky Residents.

SECTION C
Under penalties of perjury, I __________________________________________________________
(Name) __________________________________________________________ (Grade) ________________________________
(Signature) __________________________________________________________ (Service Number) ________________________________
and am stationed in Kentucky at __________________________________________________________ (Military Base) ________________________________
military duty under orders of the United States Government.

☐ Kentucky Resident
Documentation showing duty in the Commonwealth under U. S. Government orders must be attached.

☐ Non-resident military
Copy of Current Leave Earning Statement (less than 120 days old) must be attached.

__________________________________________________________
(Signature of Servicemember Claiming Exemption) ________________________________ (Date)

(Applicable to military personnel stationed in Kentucky who purchase a vehicle from Kentucky dealers only.)
**SECTION D**

Complete this section for all transactions involving modified vehicles and those to which major equipment has been added, if not using Form 71A100 and or TC 96-182. This form will not be accepted without proper documentation (contract, bill of sale, front and back of cancelled check, etc.).

When using this form, taxable value of the modified, customized or converted vehicle shall not be less than the retail value shown in the price reference manual for the vehicle without the modification.

- Box/Flatbed
- Tank/Sprayer
- Packer/Garbage
- Custom Truck/Van
- Dump/Mixer
- Wrecker/Rollback
- Bus/Limousine
- Bucket/Lift/Cherry Picker
- Drill Body/Winch
- Ambulance/Hearse
- Other*

Purchase Price $ ____________________________

If “Other,” specify ___________________________________________ Revenue Code Number __________________________

*Those vehicles not listed in the prescribed reference manual, and those not modified, customized or converted, must have a Revenue Code Number accompanying this form.

(Signature of Person Claiming Exemption) ____________________________ (Date) ____________________________

**SECTION E**

The portion of the retail price attributable to equipment or adaptive devices placed on new motor vehicles to facilitate or accommodate handicapped persons is exempt from motor vehicle usage tax. Documentation of amount paid for such equipment or adaptive devices must be submitted with this certification.

Price Without Trade or Before Trade $ ____________________________

Portion of Price Attributable to Handicapped Equipment or Adaptive Devices $ ____________________________

(Signature of Person Claiming Exemption) ____________________________ (Date) ____________________________

Please Note: For those vehicles whose values are not found in the prescribed price reference manuals, contact the Motor Vehicle Usage Tax Section at (502) 564-4455.
Off-the-Road Affidavit
TC 96-191

When a vehicle has not been operated on Kentucky highways for at least one year and one day, the owner may execute an off-the-road affidavit (Affidavit Supporting Vehicle License Application) which can exempt them from applicable registration fees.

The clerk will:
- Complete the Affidavit Supporting Vehicle License Application (TC96-191)
- Obtain the registered owner’s signature
- Charge applicable fees for preparing this form
- Correct the expiration date on the RC screen
  - The expiration year will change to the current year
  - The expiration month and day will remain unchanged
- Enter “000” in the remarks field
- Enter “Off the Road” in the remarks field
- Verify that ad valorem taxes have been assessed for the exempted registration periods
- Continue the renewal processing

This exemption may apply to Kentucky titled vehicles that were registered but not titled in another state. In this situation, if the vehicle and the same registered owner return to Kentucky, the clerk may process:
- An Off-the-Road Affidavit
- A registration renewal
- A plate replacement, if necessary

Ad valorem taxes may be exonerated with appropriate documentation.
Kentucky Transportation Cabinet
Division of Motor Vehicle Licensing
AFFIDAVIT SUPPORTING VEHICLE LICENSE APPLICATION

Complete and forward to your County Clerk.

INSTRUCTION: Execute in duplicate

STATE OF KENTUCKY, COUNTY OF ____________________________

The affiant, ____________________________________________________________

_________________________ Street or PO Box __________________ City/Zip __________
County ____________________
Kentucky, states that he/she is the owner of a vehicle for which a 20 ______ license is to be issued; that vehicle is described as follows:
Identification # __________________ Make __________________ Model # __________
Body Type __________________ Model Year __________ and that said vehicle was acquired from

_________________________ __________________
Name City State
on the ______ day of ____________________, 20 ______.

(A) Affiant states that this vehicle was NOT operated upon the public highways of Kentucky during the year or years 20 __________; that no license was issued in Kentucky for this vehicle for aforesaid year or years; and that this vehicle was licensed in the year 20 __________ in ____________________________ county, State of Kentucky, under license number ____________________________.

(B) Affiant states that this vehicle was licensed in County/Parish of ____________________________ , State of ____________________________ , for the year 20 __________ under license number ____________________________.

________________________________________
Affiant Signature

Subscribed and attested before me this date ___/____/______. My commission expires ___/____/______.

Attesting Official/Notary Signature/Title ________________________________
A customer moving into Kentucky from another state is required to title/register their vehicle within 15 days of bringing the motor vehicle into the state.

To title/register the vehicle in Kentucky the following is required:
- Original title
- Picture identification
- Social Security Number, Driver’s License Number, ITIN Number, Visa Number or Federal Identification Number
- Proof of Kentucky insurance
- Proof of sales tax paid in the other state
- A certified inspection

If there is a lien on the vehicle, the lienholder may hold the original title. In this instance:
- Provide a title request letter for the owner to send to their lienholder.
- Ask the customer to complete a contact card.
- The clerk must sign the title request letter and initial the contact card.
- The contact card will be kept on file until the title is received.

The clerk should:

1. Prepare an Application for Kentucky Certificate of Title/Registration (TC96-182) in the TAP system. Print and suspend.

2. Obtain and witness the customer’s signature on the lower right-hand side of the application in the owner/buyer signature field.
   - The title owner must sign the application
   - Where joint ownership is designated, only one signature is required when the names are joined by “or”.
   - If the names are joined by “and”, both owners are required to sign the application.
• As an exception, spouse-spouse, parent-child and grandparent-grandchild relationships may sign for one another, if no changes are being made to the ownership, for the initial title registration only. (This is a Fayette County Office policy)

3. Secure the lien if a lienholder is shown on the title.
   • No changes can be made to the lienholder’s name. However, address corrections can be made if the lienholder has provided a written request. Do not carry forward satisfied liens. Accept either the properly signed and dated Release of Lien on the title or a letterhead release from the lienholder.

4. Calculate Road Usage Tax based on the current month’s appropriate retail value.
   • Cars, trucks and motorcycles are taxed on the NADA Clean Trade-In value.
   • Recreational vehicles are taxed on the Used W/S Trade-In value.
   • Any vehicle found in the Classic Car Guide will be taxed on a $100 value.

5. Allow credit for any sales or usage tax paid in the previous state with proper documentation. If the customer does not have proof of tax previously paid, allow presumed tax credit based on the chart compiled by the Revenue Cabinet.* Tax proof may be located on:
   • the face of the out of state title
   • the buyer’s order from the dealership
   • the first time registration

*Presumed tax credit is not allowed on commercial weight vehicles.

❖ If the customer purchased their vehicle in California, the security agreement or installment contract may be accepted as sales tax proof.

❖ An additional name may be added or a name may be removed during a move-in transaction and tax credit will still apply. This is the only exception allowing tax credit that does not require a tax-exempt relationship. Changes cannot be made if there is a lien on the vehicle.

6. Verify the customer’s proof of Kentucky insurance. The card must:
• Reflect the VIN of the vehicle being titled and registered
• Include the NAIC number
• Indicate “personal” or “commercial”

7. Make a copy of the out of state title, if applicable – keep original at your desk*

*If a customer’s out of state title has been mailed to our office, these titles are kept in the top file drawer.

8. Prepare an adding machine tape showing the fees required to register the vehicle. Arrange the adding machine tape in the following order:
   • Current month’s trade-in value × 6% minus allowable tax credit
   • Usage tax
   • Title fee
   • Clerk fee
   • Plate fee
   • Lien filing fee, if applicable
   • Delinquent taxes, if applicable
   • Inspection fee

   It is very important that the customer understand the fees being charged and the acceptable methods of payment: cash, cashier’s check, money order, in-state personal check, business check, debit or credit card (plus processing fee), before they are sent for the inspection.

9. Staple the paperwork together in the following order, being very careful not to staple through the Vehicle Identification Number:
   • Adding machine tape
   • Original Title (or photocopy)
   • Application for Kentucky Certificate of Title/Registration
   • Supporting documents (insurance, tax proof)

10. Verify that the customer is parked on the second level of the Helix Garage in a reserved inspection space before paging the inspector. Larger vehicles and motorcycles may park at the loading dock behind our building on Water Street.
11. After completing the inspection, the inspector will complete the Certified Inspector Section of the title application and return the paperwork to the customer.

12. Process customers returning from inspection before assisting other customers.
   - Call the customer back from inspection
   - Tell them the total amount to be collected
   - Collect appropriate taxes and fees
   - Recall the transaction by entering the VIN in TAP
   - Process the transaction
   - Attach decal to license plate
   - Stamp the Certificate of Registration with “Carry this registration in vehicle and return with proof of insurance for renewal”
   - Provide a mail-in renewal envelope
   - Provide ITHACA receipt
   - Inform the customer that either the original registration or a photocopy must be kept in the vehicle at all times along with their insurance identification card.
   - Advise the customer that their title will be mailed to them.
   - A Fayette County Lien Filing Receipt will be mailed to the lienholder, if applicable.

13. Scan the title, application and all supporting documents into PODD
   - Staple the original of the title application to the face of the out of state title (one staple in the upper left-hand corner) and place in tray for transmittal processing.

14. Prepare a Fayette County Clerk Lien Fee Voucher if a lien is to be secured.
   - Keep the white copy of the voucher with your records to include with your Motor Vehicle – Daily Cash Report at the close of business.
   - Take the yellow copy of the Lien Fee Voucher, the goldenrod copy of the registration and a photocopy of the out-of-state title to the lien department for verification.
<table>
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<th>TAX RATE</th>
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<td>ALASKA</td>
<td>NONE</td>
<td></td>
<td></td>
</tr>
<tr>
<td>R</td>
<td>ARIZONA</td>
<td>5.6%</td>
<td>SALES &amp; USE TAX</td>
<td>YES</td>
</tr>
<tr>
<td>R</td>
<td>ARKANSAS</td>
<td>6%</td>
<td>SALES &amp; USE TAX</td>
<td>NO</td>
</tr>
<tr>
<td>T/R</td>
<td>CALIFORNIA</td>
<td>7.25%</td>
<td>INSTALLMENT AGREEMENT</td>
<td>YES</td>
</tr>
<tr>
<td>T/R</td>
<td>COLORADO</td>
<td>2.9%</td>
<td>SALES &amp; USE TAX</td>
<td>NO</td>
</tr>
<tr>
<td>T/R</td>
<td>CONNECTICUT</td>
<td>6%</td>
<td>SALES &amp; USE TAX</td>
<td>NO</td>
</tr>
<tr>
<td>T/R</td>
<td>DELAWARE</td>
<td>3.75%</td>
<td>VEH DOC FEE</td>
<td>NO</td>
</tr>
<tr>
<td>T/R</td>
<td>DIST. OF COLUMBIA</td>
<td>6%</td>
<td>EXCISE TAX</td>
<td>NO</td>
</tr>
<tr>
<td>T/R</td>
<td>FLORIDA</td>
<td>6%</td>
<td>SALES &amp; USE TAX</td>
<td>YES/DR123</td>
</tr>
<tr>
<td>T/R</td>
<td>GEORGIA</td>
<td>PRIOR TO 3/1/13 - 4%</td>
<td>AFTER 3/1/13 - NONE</td>
<td>NO</td>
</tr>
<tr>
<td>T/R</td>
<td>HAWAII</td>
<td>4%</td>
<td>GENERAL EXCISE TAX</td>
<td>NO</td>
</tr>
<tr>
<td>T/R</td>
<td>IDAHO</td>
<td>6%</td>
<td>SALES &amp; USE TAX</td>
<td>NO</td>
</tr>
<tr>
<td>R</td>
<td>ILLINOIS</td>
<td>6.25%</td>
<td>SALES &amp; USE TAX</td>
<td>NO</td>
</tr>
<tr>
<td>R</td>
<td>INDIANA</td>
<td>7%</td>
<td>SALES &amp; USE TAX</td>
<td>YES/ST108</td>
</tr>
<tr>
<td>T/R</td>
<td>IOWA</td>
<td>5%</td>
<td>SALES &amp; USE TAX</td>
<td>NO</td>
</tr>
<tr>
<td>T/R</td>
<td>KANSAS</td>
<td>6.5%</td>
<td>SALES &amp; USE TAX</td>
<td>NO</td>
</tr>
<tr>
<td>T/R</td>
<td>KENTUCKY</td>
<td>6%</td>
<td>USAGE TAX</td>
<td>NO</td>
</tr>
<tr>
<td>R</td>
<td>LOUISIANA</td>
<td>4%</td>
<td>SALES &amp; USE TAX</td>
<td>NO</td>
</tr>
<tr>
<td>R</td>
<td>MAINE</td>
<td>5%</td>
<td>SALES TAX</td>
<td>NO</td>
</tr>
<tr>
<td>T/R</td>
<td>MARYLAND</td>
<td>6%</td>
<td>EXCISE TITLING TAX</td>
<td>NO</td>
</tr>
<tr>
<td>R</td>
<td>MASSACHUSETTS</td>
<td>6.25%</td>
<td>SALES &amp; USE TAX</td>
<td>YES/ST-7R</td>
</tr>
<tr>
<td>T/R</td>
<td>MICHIGAN</td>
<td>6%</td>
<td>SALES &amp; USE TAX</td>
<td>YES/DR108</td>
</tr>
<tr>
<td>R</td>
<td>MINNESOTA</td>
<td>6.5%</td>
<td>SALES &amp; USE TAX</td>
<td>NO</td>
</tr>
<tr>
<td>T/R</td>
<td>MISSISSIPPI</td>
<td>5%</td>
<td>SALES &amp; USE TAX</td>
<td>NO</td>
</tr>
<tr>
<td>R</td>
<td>MISSOURI</td>
<td>4.23%</td>
<td></td>
<td>NO</td>
</tr>
<tr>
<td>R</td>
<td>MONTANA</td>
<td>NONE</td>
<td></td>
<td></td>
</tr>
<tr>
<td>R</td>
<td>NEBRASKA</td>
<td>5.5%</td>
<td>SALES &amp; USE TAX</td>
<td>NO</td>
</tr>
<tr>
<td>R</td>
<td>NEVADA</td>
<td>6.5%</td>
<td>SALES &amp; USE TAX</td>
<td>NO</td>
</tr>
<tr>
<td>R</td>
<td>NEW HAMPSHIRE</td>
<td>NONE</td>
<td></td>
<td></td>
</tr>
<tr>
<td>T/R</td>
<td>NEW JERSEY</td>
<td>7%</td>
<td>SALES &amp; USE TAX</td>
<td>NO</td>
</tr>
<tr>
<td>T/R</td>
<td>NEW MEXICO</td>
<td>3%</td>
<td>EXCISE TAX</td>
<td>NO</td>
</tr>
<tr>
<td>R</td>
<td>NEW YORK</td>
<td>4%</td>
<td>SALES &amp; USE TAX</td>
<td>NO</td>
</tr>
<tr>
<td>T/R</td>
<td>NORTH CAROLINA</td>
<td>3%</td>
<td>HIGHWAY USE TAX</td>
<td>NO</td>
</tr>
<tr>
<td>T/R</td>
<td>NORTH DAKOTA</td>
<td>6%</td>
<td>MOTOR VEHICLE EXCISE TAX</td>
<td>NO</td>
</tr>
<tr>
<td>T/R</td>
<td>OHIO</td>
<td>6%</td>
<td>SALES &amp; USE TAX</td>
<td>NO</td>
</tr>
<tr>
<td>T/R</td>
<td>OKLAHOMA</td>
<td>3.25%</td>
<td>EXCISE TAX</td>
<td>NO</td>
</tr>
<tr>
<td>R</td>
<td>OREGON</td>
<td>NONE</td>
<td></td>
<td></td>
</tr>
<tr>
<td>T/R</td>
<td>PENNSYLVANIA</td>
<td>6%</td>
<td>SALES &amp; USE TAX</td>
<td>NO</td>
</tr>
<tr>
<td>T/R</td>
<td>PUERTO RICO</td>
<td>6.6%</td>
<td>SALES &amp; USE TAX</td>
<td>NO</td>
</tr>
<tr>
<td>T/R</td>
<td>RHODE ISLAND</td>
<td>7%</td>
<td>SALES &amp; USE TAX</td>
<td>NO</td>
</tr>
<tr>
<td>T/R</td>
<td>SOUTH CAROLINA</td>
<td>5% up</td>
<td>TO $300</td>
<td>SALES &amp; USE TAX</td>
</tr>
<tr>
<td>T/R</td>
<td>SOUTH DAKOTA</td>
<td>3%</td>
<td>VEH EXCISE TAX</td>
<td>NO</td>
</tr>
<tr>
<td>T/R</td>
<td>TENNESSEE</td>
<td>7%</td>
<td>SALES &amp; USE TAX</td>
<td>NO</td>
</tr>
<tr>
<td>T/R</td>
<td>TEXAS</td>
<td>6.25%</td>
<td>SALES &amp; USE TAX</td>
<td>NO</td>
</tr>
<tr>
<td>T/R</td>
<td>UTAH</td>
<td>5.75%</td>
<td>SALES &amp; USE TAX</td>
<td>NO</td>
</tr>
<tr>
<td>R</td>
<td>VERMONT</td>
<td>6%</td>
<td>PURCHASE &amp; USE TAX</td>
<td>NO</td>
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<tr>
<td>T/R</td>
<td>VIRGINIA</td>
<td>4%</td>
<td>SALES &amp; USE TAX</td>
<td>NO</td>
</tr>
<tr>
<td>T/R</td>
<td>WASHINGTON</td>
<td>6.5%</td>
<td>RETAIL SALES TAX</td>
<td>YES</td>
</tr>
<tr>
<td>T/R</td>
<td>WEST VIRGINIA</td>
<td>5%</td>
<td>PRIVILEGE TAX</td>
<td>NO</td>
</tr>
<tr>
<td>T/R</td>
<td>WISCONSIN</td>
<td>5%</td>
<td>SALES &amp; USE TAX</td>
<td>NO</td>
</tr>
<tr>
<td>T/R</td>
<td>WYOMING</td>
<td>4%</td>
<td>SALES &amp; USE TAX</td>
<td>NO</td>
</tr>
<tr>
<td>R</td>
<td>ALBERTA</td>
<td>NONE</td>
<td></td>
<td></td>
</tr>
<tr>
<td>R</td>
<td>BRITISH COLUMBIA</td>
<td>8%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>R</td>
<td>MANITOBA</td>
<td>7%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>R</td>
<td>NEW BRUNSWICK</td>
<td>11%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>R</td>
<td>NEWFOUNDLAND</td>
<td>12%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>R</td>
<td>NOVA SCOTIA</td>
<td>10%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>R</td>
<td>ONTARIO</td>
<td>8%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>R</td>
<td>PRINCE EDWARD</td>
<td>10%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>R</td>
<td>QUEBEC</td>
<td>8%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>R</td>
<td>SASKATCHEWAN</td>
<td>8%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

DO NOT ACCEPT "GST" (FEDERAL TAX) - DO ALLOW "PROVINCE/PROVINCIAL" SALES TAX

GYW 1/20/2017
When a customer acquires a vehicle with an out of state title from an individual or an out of state title or a Certificate of Origin (C of O) from an out of state dealership, the customer is required to title and register the vehicle in Kentucky within 15 days of purchase.

To title/register the vehicle in Kentucky, provide the following:

- Original title or Certificate of Origin (C of O)
- Odometer disclosure
- Picture Identification
- Social Security Number, Driver’s License Number, ITIN Number, Visa Number or Federal Identification Number
- Proof of Kentucky liability insurance
- Certified vehicle inspection
- Properly completed Application for Kentucky Certificate of Title/Registration (TC96-182)

Calculating Road Usage Tax

Road Usage Tax will be based upon the appropriate retail value.

- 6% of the current month’s NADA Clean Retail Value
- 6% of the sale price as disclosed on a properly completed Affidavit of Total Consideration (TC96-182 or 71A100)
  - Minimum taxable value applies to used vehicles only
  - No minimum taxable value exists for brand new vehicles
- “0” or “gift” sale price is based on 6% of the current month’s NADA Clean Trade-In value with a properly completed Affidavit of Total Consideration
- 90% of the Manufacturer’s Suggested Retail Price (MSRP) or Window Sticker

Certain states allow their dealerships to collect road usage tax from Kentucky residents. They are:

- Arizona
- California
- Florida (form DR-123)
- Indiana (form ST-108)
- Massachusetts (form ST-7R)
- Michigan (form RD-108)
- South Carolina (form ST-385)
- Washington

Ohio Titles

Ohio issues titles to non-residents. However, Ohio dealerships do not collect road usage tax from non-residents.

- When an Ohio title is presented to you for processing, take note of the owner’s address.
- If the title bears a Kentucky address, the title will show “NR” under the Tax heading.
- Also on Ohio titles, take note of Evidence. If the title shows “MCO”, road usage tax should be calculated as if the vehicle were presented to us on a C of O. Do not use a NADA value even if one is available.

When the clerk calculates the 6% Road Usage Tax, the amount of tax collected by the out of state dealership will be subtracted from the taxes due.

The clerk should:

1. Verify the titling document has been properly assigned.

2. Verify the chain of ownership if the vehicle has been assigned to more than one dealership.

3. Determine whether notarization is required on the title assignments.

4. Verify that a conforming Odometer Disclosure Statement has been provided.
   - Odometer disclosure statement completed on back of C of O
     - Requires Odometer Reading, Seller’s Signature, Buyer’s Signature and Notarization (if required by selling state)
   - Odometer disclosure statement completed on Application for Kentucky Certificate of Title.
• Requires Odometer Reading, Seller’s Signature and Notarization
• Separate odometer disclosure statement attached to C of O
• Requires Odometer Reading, Seller’s Signature and Buyer’s Signature

5. Prepare an Application for Kentucky Certificate of Title/Registration (TC96-182) in the TAP system.
   • Print and suspend.

6. Obtain and witness the customer’s signature on the lower right-hand side indicated by owner/buyer signature.
   • Signatures must match the Assignment of Title.
   • Where joint ownership is designated, only one signature is required when the names are joined by “or”.
   • If the names are joined by “and”, both owners are required to sign the application.

7. If the purchaser’s lienholder is shown on the title or C of O we must secure the lien.
   • Obtain the Title Lien Statement (TC96-187)
   • Obtain the customer’s signature and date
   • Appropriate filing fees must be collected

8. If you do not see a notation of lien, ask the customer if they will have a lien against the vehicle.
   • If a security interest is to be filed against the vehicle and the customer has not been instructed by the financial institution to return the goldenrod, obtain a properly completed Title Lien Statement (TC96-187) and file the lien.

9. Calculate Road Usage Tax based on the appropriate retail value.

10. Verify the customer’s proof of Kentucky insurance. The card must:
    • Reflect the VIN of the vehicle being transferred
    • Include the NAIC number
    • Must indicate “personal” or “commercial”
11. Make a copy of the out of state title, if applicable – keep original at your desk*

*If a customer’s out of state title has been mailed to our office, these titles are kept in the top file drawer.

12. Prepare an adding machine tape showing the fees required to register their vehicle. Arrange the adding machine tape in the following order:
   - Usage Tax
   - Title Fee
   - Clerk Fee
   - Plate Fee
   - Lien Filing Fee, if applicable
   - Delinquent Taxes, if applicable
   - Inspection Fee

   It is very important that the customer understand the fees being charged and the acceptable methods of payment: cash, cashier’s check, money order, in-state personal check, business check, debit or credit card (plus processing fee), before they are sent for the inspection.

13. Attach the paperwork together in the following order, being very careful not to staple through the Vehicle Identification Number:
   - Adding Machine Tape
   - Original Title (or photocopy)
   - Application for Kentucky Certificate of Title/Registration
   - Title Lien Statement
   - Clerk copies of supporting documents (insurance, tax proof)
   - Revenue copies (tax proof)

14. Verify that the customer is parked on the second level of the Helix Garage in a reserved inspection space before paging the inspector. Larger vehicles and motorcycles may park at the loading dock behind our building on Water Street.
15. After completing the inspection, the inspector will complete the Certified Inspector Section of the title application and return the paperwork to the customer.

16. Process customers returning from inspection before assisting other customers.
   - Call the customer back from inspection
   - Tell them the total amount to be collected
   - Collect appropriate taxes and fees
   - Recall the transaction by entering the VIN in TAP
   - Process the transaction
   - Attach decal to license plate
   - Stamp Certificate of Registration with “Carry this registration in vehicle and return with proof of insurance for renewal”
   - Provide a mail-in renewal envelope
   - Provide ITHACA receipt
   - Inform the customer that either the original registration or a photocopy must be kept in the vehicle at all times along with their insurance identification card.
   - Advise the customer that their title will be mailed to them.
   - A Fayette County Lien Filing Receipt will be mailed to the lienholder, if applicable.

17. Scan the title, application and all supporting documents into PODD
   - Staple the original of the title application to the face of the out of state title (one staple in the upper left-hand corner) and place in tray for transmittal processing.

18. Prepare a Fayette County Clerk Lien Fee Voucher if a lien is to be secured.
   - Keep the white copy of the voucher with your records to include with your Motor Vehicle – Daily Cash Report at the close of business.
   - Take the yellow copy of the Lien Fee Voucher, the goldenrod copy of the registration, and the Title Lien Statement to the lien department for verification.
An Out-Of-State Purchase - Use Tax Affidavit must be completed when taxpayers purchase tangible property out-of-state. Tangible property includes recreational vehicles (travel trailers & camping trailers), trailers, boats, manufactured homes and ATVs.

- The use tax rate is 6%.
- Use tax is based on the sale price.
- Use tax is collected at the time of initial title/registration.
- Use tax must be collected unless the buyer:
  - Presents documentation from the seller verifying that the tax has been paid
  - Demonstrates that the property qualifies for a use tax exemption

Use Tax Exemptions

- Occasional sale
  - The seller is an individual.
  - Enter U1 in the AVIS Tax Exempt field.
- Resale Certificate
  - The purchaser must provide a Resale Certificate (Form 51A105).
  - Enter U2 in the AVIS Tax Exempt field.
- Purchase Exemption
  - The purchaser must provide a Purchase Exemption Certificate (Form 51A126).
  - Enter U3 in the AVIS Tax Exempt field.
- Agricultural Exemption
  - The purchaser must provide a Farm Exemption Certificate (Form 51A158).
  - Enter U4 in the AVIS Tax Exempt field.
- Fifth Wheel Trailer
  - KRS 139.470(21) exempts trailers mounted in a truck bed and designed for carrying freight >1000 pounds (includes goose neck trailers and semi trailers).
  - Enter U5 in the AVIS Tax Exempt field.
Use Tax Credits

- Credit for sales tax paid to another state
  - The purchaser must provide tax credit proof.
  - Enter U8 in the AVIS Tax Exempt field.
  - Enter the allowed tax credit in the Tax Credit field.
- Credit for Kentucky use tax previously reported and paid
  - The purchaser must provide tax credit proof.
  - Enter UC in the AVIS Tax Exempt field.
  - Enter the allowed tax credit in the Tax Credit field.

The clerk will:
- Complete the Out-Of-State Purchase - Use Tax Affidavit (51A280).
- Obtain the purchaser’s signature.
- Complete the Notary Information section.
- Enter County and Use Tax Collected (if applicable).
- Check the appropriate Use Tax Exemption or Use Tax Credit.
- Scan this document and supporting documentation into PODD.
OUT-OF-STATE PURCHASE–USE TAX AFFIDAVIT

(Document for use by taxpayers purchasing tangible property from out-of-state for title or first-time registration)

TO BE COMPLETED BY TAXPAYER

Property Information

Type: (Check one)  □ Trailer  □ Boat  □ Manufactured Home  □ ATV  
□ Other (describe)  

Year ________________________________ Make ________________________________ Model ________________________________

VIN (if applicable) ________________________________ Title (if applicable) ________________________________

Purchaser's Information

Name of Purchaser (Print) ________________________________ Signature ________________________________ KY Driver's License # ________________________________

Address of Purchaser ________________________________

Seller's Information

Name of Seller (Print) ________________________________ Date of Sale ________________________________ Sales Price (Attach Documentation) ________________________________

Address of Seller ________________________________

Notary Information

Notary Public ________________________________ Title ________________________________

Subscribed and sworn to before me this ______________________ day of ________________________________ , 20___.

My commission expires ________________________________

Note to Taxpayer: Retain a copy of this form, along with your registration receipt document, for proof of use tax paid, or exemption claimed.

TO BE COMPLETED BY COUNTY CLERK

County ________________________________

Use Tax Collected $ __________________

If use tax is not collected, check one of the following:

□ Code U1 (Occasional Sale) — KRS 139.010(15)
□ Code U2 (Resale Certificate) — Attach Form 51A105.
□ Code U3 (Purchase Exemption) — Attach completed Form 51A126.
□ Code U4 (Agricultural Exemption) — Attach completed Form 51A158.
□ Code U5 (Fifth Wheel Trailer) — KRS 139.470(21) — Trailer mounted in a truck bed and designed for carrying freight > 1,000 lbs.; does not include bumper hitch trailers.

If a use tax credit was given, check one of the following:

□ Code U8 (Credit for sales tax paid to another state) — Attach copy of receipt.
□ Code UC (Credit for Kentucky use tax previously paid and paid) — Attach copy of receipt.

Note to County Clerk: Any and all sales and use tax documents associated with the above transactions must be attached and submitted to the Motor Vehicle Usage Tax Section, bundled separately from other usage tax documents currently supplied.

COPY DISTRIBUTION: WHITE — Department of Revenue  CANARY — County Clerk  PINK — Taxpayer
RESALE CERTIFICATE

I hereby certify that:

Name of Business: 

Address:

holds a valid Sales and Use Tax Permit, Account No. ____________, issued pursuant to the sales and use tax law and is engaged in the business of selling, leasing or renting, industrial processing or manufacturing the following:

I further certify that the tangible personal property or digital property described herein which I shall purchase from:

Name of Seller: 

Address:

will be resold in the regular course of business, or leased or rented, as provided by Regulation 103 KAR 28:051, or used, as provided in KRS 139.470(10), in the manufacture or industrial processing of tangible personal property or digital property which will be resold. In the event any property purchased under this certificate is used for any purpose other than retention, demonstration or display while holding it for sale, lease or rental in the regular course of business, it is understood that I am required by law to report and pay the tax measured by the purchase price of such property. Description of property to be purchased:

Under penalties of perjury, I swear or affirm that the information on this certificate is true and correct as to every material matter.

Authorized Signature (Owner, Partner or Corporate Officer) __________________________

Title __________________________

Due __________________________

CAUTION TO SELLER: Contractors or other persons registered under a consumer number in the 880,000 series may not issue a resale certificate for any purchase. Dealers accepting certificates from such persons will be held liable for the sales or use tax.

NOTE: Any person who makes improper use of this certificate is subject to such penalties as provided by law including the criminal provisions of KRS 139.990(1).

KENTUCKY DEPARTMENT OF REVENUE
Frankfort, Kentucky 40601

51A105 (7-13)
PURCHASE EXEMPTION CERTIFICATE

Important—Certificate not valid unless completed.

Exemption Number

Name of Exempt Institution

Pursuant to Section 179 of the Kentucky Revised Statutes, the person or entity named above is a Kentucky nonprofit educational, charitable, religious institution, or Kentucky historical site, located at [Address], Kentucky and that the tangible personal property, digital property or services to be purchased from [Name of Vendor] will be used solely within the exempt function of a charitable, educational, religious institution, or historical site.

Description of property to be purchased: [Description]

In the event that the property purchased is not used for an exempt purpose, it is understood that I am required to pay the tax measured by the purchase price of the property.

Any official or employee of the person or entity who uses this certificate to make tax-free purchases for their own personal use or that of any other person will be subject to the penalties provided in KRS 139.990 and other applicable laws.

Under penalties of perjury, I swear or affirm that the information on this certificate is true and correct as to every material matter.

Authorized Signature

[Signature]

Title

[Title]

Date

[Date]

CAUTION TO SELLER: This certificate cannot be issued or used in any way by a construction contractor to purchase property to be used in fulfilling a contract with an exempt institution. Sellers accepting certificates for such purchases will be held liable for the sale or use tax.

DEPARTMENT OF REVENUE

Frankfort, Kentucky 40601

51A126 (12-08)
This certificate may not be issued for purchases of tangible personal property (materials, machinery and equipment) which will be incorporated into the construction, repair or renovation of off-farm facilities exempt under the provision of KRS 139.480. Revenue Form 51A159, On-Farm Facilities Certificate of Exemption for Materials, Machinery and Equipment, must be used for such purchases.

Name of Farmer (Print) ____________________________ Farm Location ____________________________

Driver's License Number ____________________________ State ____________________________

Name of Seller (Print) ____________________________ Seller's Address ____________________________

Mailing Address ____________________________

I hereby certify that I am a farmer regularly engaged in the occupation of: (farmer must check appropriate line(s))

- tilling and cultivating the soil for the production of crops;
- raising and feeding livestock or poultry the products of which ordinarily constitute food for human consumption; or
- raising and feeding llamas, alpacas, raffles, buffalo, aquatic organisms or cervids.

I also certify that I have read and understand the information contained on the reverse side of this certificate and that the tangible personal property that I shall purchase as indicated below will be used for the exempt purpose(s) provided for under KRS 139.480.

Farmer must CHECK appropriate line(s).

- Baling twine and wire
- Farm chemicals
- Farm machinery, attachments and repair/replacement parts thereof
- Farm work stock
- Feed and feed additives
- Gasoline, special fuels, natural gas or liquefied petroleum gas
- Livestock or poultry the products of which ordinarily constitute food for human consumption
- Raffles, llamas, alpacas, buffalo, aquatic organisms, or cervids
- Seed or fertilizer
- Embryos and semen used in the reproduction of livestock
- Water used in the production of crops as a business or in the raising of livestock/poultry, raffles, llamas, alpacas, buffalo, aquatic organisms, dairy cattle and cervids.

Blanket Certificate: The use of this certificate by the purchaser constitutes the issuance of a blanket certificate and will remain valid until the purchaser notifies the seller in writing that it is no longer valid.

I, the purchaser, understand that if the property described above is used in a nonexempt manner, I am liable for the payment of sales tax as provided in KRS 139.490, as if I were the retailer making a retail sale of the property at the time of such use and the cost to me shall be deemed the gross receipts from such retail sale. I will immediately remit to the Department of Revenue, Frankfort, Kentucky 40601-0290, the required tax measured by the purchase price of the property. I also understand that the department shall hold the purchaser liable for the remittance of the tax and may apply any penalties as provided in KRS 139.990.

Under penalties of perjury, I swear or affirm that the information on this certificate is true and correct as to every material matter.

Farmers Name ____________________________ Date ____________________________

Caution: Sellers failing to obtain a completed certificate will be held liable for the sales and use tax pursuant to the provisions of KRS 139.270. A seller of tangible personal property shall be relieved from the sales and use tax only if he maintains a file of these certificates for a period of not less than four years as provided by KRS 139.720.
Out of State Letters
Fayette County Clerk Form

When a customer moves to Kentucky from another state, their original title may be held by their lienholder or leasing company. Our office has prepared appropriate title request letters for the customer to forward to either the secured party or leasing company.

- Provide the appropriate request letter to the customer and instruct them to forward it to their lienholder/leasing company.
- Ask the customer to complete a contact card.
- The clerk must sign the title request letter and initial the contact card.
- The contact card will be kept on file until the title is received.

- For a financed vehicle, the lienholder must provide:
  - The original title document.

- For a leased vehicle, the leasing company is asked to provide:
  - The original title document
  - A notarized power of attorney form
  - Four-digit KY U-Drive-It tax permit number
  - Leasing company’s incorporation month
  - Federal identification number

When we receive the title/requested information, we will prepare and mail a notification letter to the customer. The letter specifies the documents and/or information required to complete the title and registration process.

The lienholder does not hold titles in the following states:

- Kansas—electronic title*
- Maryland
- Michigan**
- Minnesota
- Missouri
- Montana**
- New York
- Oklahoma
- Wyoming**

*See Kansas Department of Revenue Division of Vehicles website www.ksrevenue.org

**Lienholder may hold title with signed permission from owner.
Donald W. Blevins  
Clerk of Fayette County  

Date ____ / ____ / ____

________________________________________________________________________
(Lienholder Name)

________________________________________________________________________
(Lienholder Address)

________________________________________________________________________
(Lienholder City, State, ZIP)

RE: Name ________________________________________________________________

Address __________________________________________________________________

Lexington, KY ________________

VIN# ________________________________________________________________

To Whom It May Concern:

The above named individual has moved to Kentucky and is applying for a title and registration.  
Kentucky law requires this to be completed within 15 days of bringing a motor vehicle into the  
state. In order for our office to serve this individual, it is necessary that you forward the  
following:

- ORIGINAL TITLE DOCUMENT along with a copy of this letter

Once we have received the original title, the customer will be notified to come in and complete  
the registration process. Your security interest will be printed on the face of the new Kentucky  
title, and notification of the filing will be sent to you. The vehicle cannot be sold or transferred  
unless you release your lien in writing.

Your prompt response will expedite the titling and licensing of the vehicle referenced above  
and assists in our customer's attempt to comply with Kentucky motor vehicle laws.

Sincerely,

Donald W Blevins Jr.
Fayette County Clerk

162 East Main St. • Lexington, KY 40507 • 859 / 253-3344
Fax 859 / 231-9619
Donald W. Blevins  
Clerk of Fayette County

Date ___/___/___

__________________________
(Leasing Company Name)

__________________________
(Leasing Company Address)

__________________________
(Leasing Company City, State, ZIP)

RE: Name ____________________________

Address ____________________________

Lexington, KY ______________________

VIN# ______________________________

To Whom It May Concern:

The above named lessee has moved to Kentucky and is applying for a title and registration. Kentucky law requires this to be completed within 15 days of bringing a motor vehicle into the state. In order for our office to serve this individual, it is necessary that you forward the following:

1. Original title document (along with this letter)
2. A notarized power of attorney form
3. Four-digit KY U-Drive-It tax permit number and incorporation month
4. Federal ID Number

Once we have received the necessary documents, the customer will be notified to come in and complete the registration process. The new Kentucky title will be mailed to the lessor and the lessee will retain the certificate of registration.

Your prompt response will expedite the titling and licensing of the vehicle referenced above and assists in our customer's attempt to comply with Kentucky motor vehicle laws.

Sincerely,
Donald W Blevins Jr.
Fayette County Clerk

162 East Main St. • Lexington, KY 40507 • 859 / 253-3344
Fax 859 / 231-9619
This office has received the following paperwork:

- We will hold these items for 60 days from this date to allow you ample time to complete the registration process.

Please bring the items marked below to the Transfer Department located in Room 108.

**THIS DEPARTMENT ACCEPTS CASH, IN STATE CHECK, CASHIER'S CHECK, MONEY ORDER, & CREDIT/DEBIT CARDS.**

If you have any questions, please contact our office at (859) 253-3344.

- [x] **Picture Identification** (Driver's license, passport, or other photo id. We also need the social security numbers of each person on the title, or federal id numbers for each business on the title.)
- [ ] **Proof of Current KY Insurance** (The card MUST reflect the VIN of the vehicle being registered, MUST show registered owner's name as an insured driver, MUST indicate personal or commercial policy, MUST be effective within 45 days of transaction date and MUST show NAIC# or company code.)
- [ ] **The Vehicle Parked on 2nd Floor of Helix Parking Garage for Inspection. Please arrive before 4pm to allow sufficient time for inspection and processing.** Motorcycles will park behind our building on Water Street in spaces designated as “LexPark Motorcycle Parking Only”. (If you have a large truck, van, or motor home, you may park by the dock behind our building.)
- [ ] **Proof of Sales Tax Paid in Other State** (Check the buyer's order from the dealership or your first time registration. Please note that retail/loan agreements can NOT be used for tax credit.)
- [ ] **Delinquencies** You have past due taxes in the amount of . Please contact the PVA office at (859) 246-2722 for exoneration.
- [ ] **Manufactured Housing Inspection** (Please call 502-229-7497 for more information. This inspection MUST be performed BEFORE you come in to our office. Please bring that copy with you.)
- [ ] **Current Registration**
- [ ] **4-Digit KY U-Drive It Tax Permit #** (Contact your leasing company to get this if taxes are included in your monthly lease payment. If you provide this number, your vehicle WILL NOT need to be inspected.)
- [ ] **Leasing Company's Federal ID Tax Number** (Contact your leasing company to get this.)
- [ ] **Power of Attorney Documents** (Contact your leasing company to get this.)
- [ ] **All Owners to Whom This is Addressed MUST Sign the Paperwork**
**Power of Attorney (POA)**

A Power of Attorney is an authorization to act on someone else’s behalf. A general Power of Attorney or a vehicle specific Power of Attorney is acceptable. The document must name the person acting as POA, be signed by the individual authorizing the POA and be notarized.

Faxed copies and photocopies of Powers of Attorney are acceptable.

- An individual acting as power of attorney will sign and note either “Power of Attorney” or “POA” after the signature.
- Scan this document into PODD.

**Power of Attorney for Leased Vehicles**

A notarized Power of Attorney form is required for all titling transactions requiring a lessee’s signature.

A Power of Attorney form is not required when a lessee is signing for a duplicate registration, plate replacement, etc. The lessee must be identified in AVIS and they must have proper identification.

When a company is identified as lessee, an authorized agent of the company may sign the affidavit with proper identification.

If no lessee is identified in AVIS, the customer may provide either a copy of the lease agreement naming the lessee or a notarized Power of Attorney from the lessor.

**Please Note:** An individual designated as Power of Attorney must sign all required documents. They **cannot** name someone as their Power of Attorney in order to complete paperwork. Nor could an Administrator/Executor for an estate or a Trustee of a Trust designate someone as their Power of Attorney to transact estate or Trust business.
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Rebuilt Vehicles
KRS 186A.530
TC96-182
TC96-215

The owner of a vehicle with a salvage title, which has been rebuilt, may make application for a new certificate of title by going through the “Rebuilt Process”.

Applications for Rebuilt titles are made through the Division of Motor Vehicle Licensing.

The following documents must be submitted when requesting Rebuilt Authorization:

- Salvage title
  - May be in the customer’s name
  - Or properly assigned to the customer
- Properly completed Affidavit of Motor Vehicle Assembled from Wrecked or Salvaged Motor Vehicles (TC96-215)
- Properly completed Application for Title/Registration (TC96-182)
  - May require signature of a seller in addition to the owner/buyer’s signature
- Certified inspection
  - Verification that the vehicle has been restored to roadworthy condition
- The original, descriptive notarized labor statement
- Original receipts for all parts purchased to reconstruct the vehicle
- If parts were bought from individuals, the applicant must submit a written statement from the seller:
  - Providing the seller’s name, address, and telephone number
  - Itemizing the parts sold
  - Containing the serial number(s) of the vehicle(s) from which the parts were taken
- For motorcycles, provide a pencil tracing of both the engine and frame numbers

Rebuilt Authorization Letters are valid for 60 days from the approval date.
Within those 60 days, the customer should apply for title and/or registration for the vehicle.

The customer must provide:
- The Rebuilt Authorization Letter which they received from the Division of Motor Vehicle Licensing
- Proof of Kentucky insurance, if registering
- Appropriate fees

These transactions are processed as a “Rebuilt Authorization (9)”:  
- Enter the Authorization Number located on the Rebuilt Authorization Letter
- Press “Enter” to check for a response
- The “T” screen will pre-populate ownership information and return the following message:
  - “Title Inquiry Completed”
  - “Rebuilt Data Available – Press Enter”
- The Rebuilt Applicant information is then pre-populated
  - Enter social security/tax identification number
  - Enter birth month
  - Enter pending lien (Y/N)
- Assign plate and decal, if applicable
- Enter tax information or exemption on the second screen
- Generate a registration certificate*

After processing, the clerk will:
- Scan the title, application and all supporting documents into PODD.

*Both the registration certificate and title will reflect a “Rebuilt” brand.
Kentucky Transportation Cabinet
Division of Motor Vehicle Licensing

AFFIDAVIT OF MOTOR VEHICLE ASSEMBLED FROM
WRECKED OR SALVAGED MOTOR VEHICLES

(Complete and forward to your County Clerk or Submit in person to the Kentucky Transportation Cabinet
One Stop Shop, Rebuilt Section.) Application may not be processed the same business day.

P.O. Box 2014 Frankfort, KY 40601-2014
In compliance with KRS 186A.520 and KRS 186A.530

COMMONWEALTH OF KENTUCKY, COUNTY OF __________________________

The affiant, ____________________________________________________________

(Name)

__________________________  ____________________________  __________________________

(Street Address or P.O. Box)       (City and Zip Code)       (Email Address)

Kentucky, states that a motor vehicle has been reconstructed from parts taken from other motor vehicles which have been obtained from:

___________________________________________________________________________

___________________________________________________________________________

___________________________________________________________________________

___________________________________________________________________________

___________________________________________________________________________

___________________________________________________________________________

___________________________________________________________________________

___________________________________________________________________________

___________________________________________________________________________

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VEHICLE DESCRIPTION

<table>
<thead>
<tr>
<th>Vehicle Identification Number</th>
<th>Make</th>
<th>Model No.</th>
<th>Body Style</th>
<th>Model Year</th>
</tr>
</thead>
</table>

If Motorcycle – Motor Number: ____________________________________________

and that he/she is the sole owner of the motor vehicle which has been thus produced, which is clear of all liens.

Signed ____________________________  ____________________________

(Affiant)       (Title)

Subscribed and attested before me on this date ____________________________

My commission expires ____________________________

(MM DD YY)       (MM DD YY)

(Attesting Official or Notary Signature and Title)

Penalties KRS 186A.990:
Any person who knowingly gives false, fraudulent, or erroneous information in connection with an application
for the registration, and when required, titling of a vehicle, or any application for assignment of a vehicle
identification number, or replacement documents, or gives information in connection with his review of
applications, or falsely certifies the truthfulness and accuracy of information supplied in connection with the
registration and when required, titling of a vehicle, shall be guilty of forgery in the second degree.
AFFIDAVIT OF MOTOR VEHICLE ASSEMBLED FROM
WRECKED OR SALVAGED MOTOR VEHICLES

(continued)

REBUILT PROCEDURES

All applications must be submitted to the county clerk or delivered in person to the Division of Motor Vehicle Licensing at the One-Stop Shop, Rebuilt Section located on the second floor of the Transportation Cabinet Office Building at 200 Merica Street Frankfort, KY 40602.

Walk-in hours are as follows:

For an individual with one title currently licensed in his or her name: 8:00 a.m. to 4:00 p.m., Eastern Standard Time, Monday through Friday.

For a courier or an individual with one or more applications: 8:00 a.m. to 4:00 p.m. Eastern Standard Time, Monday and Thursday.

Note: If an application is dropped off on Monday, it can be picked up on the following Monday; or if an application is dropped off on Thursday it can be picked up the following Thursday.

Pursuant to KRS 186A.315 and 601 KAR 9:200, the procedure for obtaining a rebuilt title is as follows:

1. Complete the TC 96-215 form, Affidavit of Motor Vehicle Assembled from Wrecked or Salvaged Motor Vehicles.

2. Submit a TC96-182, Application for Title or Registration, completed, signed, and notarized for, the buyer and seller if any of the following apply: If the application is for an out of state vehicle, or vehicle that is “junked” in the Kentucky system, or if the Affidavit of Total Consideration is being used.

Note: An inspection must be made by a certified Inspector in accordance with the provision of KRS 186A.315. The Kentucky certified Inspector shall complete and sign the Certified Inspector Section of the TC96-182 Application for Title or Registration.

3. The application of Total Consideration, found on TC 96-182, Application for Title or Registration shall be accompanied by a properly assigned certificate of title. In those limited cases where a certificate of title does not exist, the person selling the vehicle shall submit a notarized statement establishing lawful ownership of the vehicle by stating how long he/she has owned the vehicle, where it was purchased, when and where it was licensed; and that there are no liens against the vehicle and the seller has owned the vehicle for at least five (5) years.

4. Submit the original, descriptive notarized labor statement from the person who repaired the vehicle, explaining which parts were repaired and which parts were replaced.

5. Submit original receipts for all parts purchased. If parts were purchased from individuals and not businesses, the applicant shall submit a written statement from the seller giving the seller's name, address, and telephone number; the part or parts sold; and the serial number of the vehicle from which the parts were taken. If the serial number is not known, the seller shall submit a statement explaining the reason the serial number cannot be provided.

6. Submit a lien termination statement from the lien holder to the county clerk where the lien is recorded. An application for any vehicle with a lien against it will be rejected.

7. For a rebuilt motorcycle, provide pencil tracings of both the engine and frame identification numbers. If a replacement engine was used, an effort should be made to obtain the frame number of the motorcycle from which the engine was taken.

8. If a vehicle is not 75 percent or more damaged, provide a statement from the insurance company on company letterhead describing the extent of damage to the vehicle. These statements are usually required for vehicles that sustained minor damage due to fire or flood or for vehicles recovered after having been stolen and sustaining minor damage. If the original receipt from the salvage pool states the damage to the vehicle, then the applicant needs to provide receipts for parts and labor for those specific repairs. If the salvage pool receipt is provided, a statement from the Insurance Company is not necessary.

9. Applicants who supply their own parts shall provide the original invoices from the business from which the parts were purchased. If the receipt shows several parts for various vehicles, indicate which parts go with the application. The Division of Motor Vehicle Licensing will return the original invoice after initialing the receipts.

10. For vehicles less than ten years old, provide a separate federal odometer disclosure if the title is not properly completed or if the odometer disclosure on the TC 96-182 Application for Title or Registration is not completed.

11. Within 60 days from the date of approval, apply for title and/or register your vehicle. After 60 days, the application will be canceled and it will be necessary to reapply.

For additional information, call the Rebuilt Section at (502) 564-1257.
Recreational Vehicles
KRS 132.010(17)

Recreational vehicles are primarily designed as temporary living quarters for recreational, camping or travel use. The basic entities are: travel trailer, camping trailer and motor homes.

- **Travel trailer**: A unit mounted on wheels and drawn by a motorized vehicle with a living area of less than 220 square feet, excluding built-in equipment (closets, cabinets, etc.).
  - Refer to **Trailers**.

- **Camping trailer**: A unit mounted on wheels and constructed with collapsible partial side walls which fold for towing when drawn by a motorized vehicle.
  - Refer to **Trailers**.

- **Motor home**: A vehicular unit built on or permanently attached to a self-propelled motor vehicle chassis or on a chassis cab or a van modification.
  - Refer to **Motor Homes**.
Refund Checks

- Refund checks must be written to the payer (the account holder printed on the check).
  - Exceptions would require authorization by the payer. Occasionally, a dealership may request that a payment overage be refunded to their customer.

- Refund checks are not issued for overages on personal checks taken on the counter. Those checks must be written for the exact amount of the transaction.

- When requesting a refund check from the cashier:
  - During the transaction it requires:
    - The registration certificate
    - The cash receipt
  - For end of the business day processing it requires:
    - A photocopy of the incorrect check
    - A copy of the registration certificate
    - Refund information
      - Refund amount
      - Refund recipient
      - License plate number
      - Date the transaction was processed
      - Clerk’s name

- Refund checks for Money Order overages cannot be processed until the money order clears the bank.
  - Notify bookkeeping that an overage is outstanding
    - Make two copies of the money order
      - Note refund information on the copies
      - Provide one copy to bookkeeping
      - The clerk will retain one copy
  - Wait for notification that the refund check can be issued
  - Provide cashier with required refund request information

Overages less than $5.00 may be refunded in cash.
Releasing Liens
KRS 186A.210
TC96-187

When a security interest has been discharged, the county clerk shall, upon receiving a termination statement, enter the record of termination into AVIS.

The secured party is required to file a termination in the county where the lien was originally recorded.

A security interest noted on the face of a title remains in effect for a period of ten (10) years* from the date on which it was recorded and may then be terminated unless a continuation was filed. In the case of a manufactured home, the recording remains in effect for thirty (30) years unless a continuation was filed.

*A lien filed prior to 7/15/16 remains in effect for a period of seven (7) years.

An expired lien can only be terminated in the county of the original filing.

Terminations are only accepted on the following forms:
- Title Lien Statement (TC96-187)
- Original Receipt/Termination Statement provided by the county clerk*
- UCC-3 form (least preferred form to receive)

*Some lending institutions are scanning receipt/termination statements. When released, they print a copy and submit it to the clerk’s office for termination. The printed copy must indicate that it is a “digitized image”.

The recording requirements for a termination statement are as follows:
- Title Lien Statement marked as “Termination”
- Original file number
- Original file date
- Name and address of debtor
- Name and address of secured party
- Description of collateral (year, make, VIN)
- Signature of the secured party

Termination Statements on company letterhead are not acceptable.
When a lien is terminated in AVIS but a release has not been noted on the face of the title, the lien release procedure is as follows:

- In AVIS, go to the RL screen
- Enter the original file number and county
- Confirm that the lien information and the motor vehicle match
- Record the lien release information from AVIS onto the title face
- Add your initials
- Emboss the title with the county seal and termination stamp

Faxing Lien Releases

When a customer presents an acceptable lien termination for another county’s lien filing:

- Advise the customer to go to our Lien Department.
- The Lien Department will:
  - Fax the release to the other county and charge a fax fee
  - Note the release on the title face
  - Mail the original termination to the appropriate clerk’s office

**Our office will accept faxed lien releases when faxed directly from the secured party to our office.**

**Third party faxes are not acceptable.**
Repossessions
KRS 186.045 (6)  TC96-167
TC96-192  TC96-182

Vehicles being repossessed by a secured party must be processed in the county where the lien (security interest) is recorded/filed.

Requirements for repossession:

- Security interest must be active in AVIS
- Properly completed Affidavit of Repossession (TC96-192)
- Properly completed Application for Kentucky Certificate of Title/Registration (TC96-182)
- Lien Termination Statement (signed by the secured party)
- Proof of Kentucky Insurance for the new owner, the plate or an Affidavit for Non-Exchange (TC96-167)
- Appropriate fees and road usage tax*

*Vehicles being retained by and titled in the name of the secured party are exempt from road usage tax.

The clerk should:

- Take the lien termination statement and a copy of the repossession affidavit to the Lien Department.
- Process the transaction.*
  - Transactions may be processed as Speed Titles.
- By-pass property taxes by entering the repossession code (REPO034) in the “to dealer” transaction field.
- Exempt road usage tax if titling to the secured party.
  - Enter RP in the “Usage Tax Exc” field.

*If for any reason, the transaction cannot be completed, return to the Lien Department and have the lien re-entered into AVIS.
If there are two active liens on the vehicle:

- The first lien is superior to the second.
  - The second lien may be released with a copy of the repossession affidavit.
- The second lienholder must obtain a lien termination statement from the first secured party and submit it with the other repossession documents.
- The repossession transaction cannot proceed until the first lien has been terminated.
- This process should be the standard in most counties.
Kentucky Transportation Cabinet
Division of Motor Vehicle Licensing

AFFIDAVIT SUPPORTING REPOSESSION AND DISPOSITION OF A VEHICLE
(For use by Secured parties in compliance with KRS 186.045(6))

(Attach this form to your Title or Registration application documents and deliver to your County Clerk)

STATE OF KENTUCKY, COUNTY OF ____________________________

The affiant, __________________________________________ states that he/she is ____________________________________________

(Title-President, Secretary, etc.)

of __________________________ of __________________________, Kentucky, and that on the __________________________

day of __________________________ 20 __________ __________________________ entered into a security agreement with said secured party; or the assignor using as collateral therefore a __________________________

(Make of vehicle)

bearing Serial or Identification No. __________________________

(Type of Vehicle-passerger car, trailer, etc)

VIN No. __________________________ Year __________ Model __________ Body Style __________________________

Odometer reading __________________________ and that a security interest relative thereto was retained by said security agreement and financing therefore was titled on __________________________ 20 __________ with File No. __________________________ in the County Court Clerk's office, State of Kentucky. Since that date, possession of said vehicle has been lawfully taken by the secured party for the reason that the debtor has defaulted in the payment of one or more of the cash installments provided for in said security agreement, and/or the said debtor has committed a breach of one or more of the covenants in said security agreement contained, to wit: (list here any state covenants violated, if any)

The above described vehicle has been disposed of to __________________________ as provided in KRS 355.9-503 and 355.9-504 or has been retained by __________________________ under KRS 355.9-505 in satisfaction of the debtor's obligation. Notice has been given to the debtor and all other persons entitled thereto pursuant to the application section. The last Kentucky license number issued for said vehicle was No. __________________________ County of __________________________ for year of __________________________

This AFFIDAVIT is made for the purpose of obtaining a license and/or transfer on said vehicle pursuant to KRS 186.045 and the affiant further states that he is duly authorized to sign this affidavit for and on behalf of said corporation, firm, or co-partnership.

________________________________________
(Signature of affiant)

Subscribed and sworn to before me by __________________________________________

this __________________________ day of __________________________ 20 __________

(Signature of Person Administering Oath)

My Commission Expires __________________________

(Title)
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A salvage vehicle is a vehicle which has been wrecked or damaged to the extent that the estimated or actual cost of repair exceeds 75% of the NADA retail value. The owner or authorized agent shall make application for a salvage title for any vehicle meeting the definition of “salvage”.

Some owners may opt for a settlement with their insurance company which allows them to retain ownership of their vehicle.

That owner must provide the following:
- Original title
- Lien release, if applicable
- Current mileage
- License plate [replace plate if unexpired and unavailable (TC96-167)]
- Picture identification

The clerk will:
- Complete the application section of the title or an Application for Kentucky Certificate of Title (TC96-182)
- Enter the current mileage
- Collect the plate (verify that it matches the vehicle and that it is the current plate and decal)
- Process in AVIS as a transfer
- Change the title type to “8”
- Enter “SR” in the tax exemption field on the second screen
- Generate the title/registration certificate*

The fees:
- $9.00 title fee
- $3.00 clerk fee
- All ad valorem property tax due
- Plate replacement fees, if applicable
*The customer will receive a “Salvage Receipt” which the insurance company may request before processing their claim.

The customer must repair the vehicle to roadworthy condition and complete the Rebuilt process before they may legally operate their vehicle.

Salvage titled vehicles may be transferred as salvage titled vehicles.
Salvage – Transfer of Ownership
KRS 186A.520 TC96-182
TC96-167

A salvage vehicle is a vehicle which has been wrecked or damaged to the extent that the estimated or actual cost of repair exceeds 75% of the NADA retail value. The owner or authorized agent shall make application for a salvage title for any vehicle meeting the definition of “salvage”.

The customer must provide the following:
- Properly assigned certificate of title
- Lien release, if applicable
- Current mileage
- License plate [replace plate if unexpired and unavailable (TC96-167)]*
- Picture identification

*Insurance companies may provide an Affidavit for Non-Exchange (TC96-167) in lieu of the license plate. However, unexpired “special plates” must be replaced on the SX screen before transferring.

The clerk will:
- Complete the application section of the title or an Application for Kentucky Certificate of Title (TC96-182)
- Enter the current mileage
- Collect the plate or affidavit (verify that it matches the vehicle and that it is the current plate and decal)
- Process in AVIS as a transfer
- Change the title type to “8”
- Enter “SALV034” in the Dealer Number field when processing for an insurance company only
- A tax exemption (IN) is automatically generated for qualifying insurance companies on the second screen. Non-exempt transactions are subject to road usage tax.
- Generate the title/registration certificate
The fees:
- $9.00 title fee
- $3.00 clerk fee, if applicable
- All ad valorem property tax due, if applicable
- Plate replacement fees, if applicable

The customer must repair the vehicle to roadworthy condition and complete the Rebuilt process before they may operate the vehicle.

Salvage titled vehicles may be transferred as salvage titled vehicles.
Salvage-Unrebuildable
KRS 186A.530 (5) TC96-182

A customer must make application for a Kentucky Salvage Title when titling from any of the following out of state documents:

- Non-rebuildable Certificate
- Non-repairable Certificate
- Certificate of Destruction
- Junking Certificate
- Scrap Certificate

To apply for the Kentucky Salvage Title the following must be submitted to the county clerk:

- A secure title document properly assigned
- A properly completed Application for Kentucky Title (TC96-182)
  - The address must be in Fayette County
  - PO Boxes cannot be used.
- Two (2) photographs of the vehicle in wrecked condition
  - If damage is not evident in the photographs a statement, from the insurance company or salvage auction verifying damage, is required.
- Two (2) signed estimates, from two (2) separate and disinterested body shops, detailing the cost of parts and labor to repair the vehicle
  - If the vehicle was repaired before purchase, a signed and notarized insurance adjuster’s damage report must be submitted rather than the estimates.

To process the transaction in AVIS:

- Select the appropriate titling screen
- Enter Title Type “8”
- Enter code “13” during the AVIS transaction
- Mark the “UNREB” field with an “X”
- Usage tax may apply
- Appropriate title fees are collected
- **Speed titles are not permitted**
After processing:
- Scan the title, application and all supporting documents into PODD.
- Staple the original of the title application to the face of the title (one staple in the upper left-hand corner) and place in tray for transmittal processing.

If the application is approved, a red title document bearing a salvage brand will be printed. The customer may then complete the rebuilt process. Refer to Rebuilt Vehicles.

These vehicles, regardless of registration types or subsequent transfer transactions, will always be printed on red title stock. However, the salvage brand will be replaced with a rebuilt, water or hail brand. The red title documents alert customers that the vehicle originated in Kentucky after another state had judged it as “unrebuildable”.

The customer who obtained the rebuilt title shall permanently affix a plate of metallic composition within the opening of the driver’s door, which states:

**REBUILT VEHICLE -
MAY NOT BE ELIGIBLE FOR TITLING IN ALL STATES**

The metal plate can be purchased from Kentucky Auto Truck Recycle Association (KATRA). For details, contact KATRA at (502) 223-5322.
If the occupant of a self storage facility is in default of payment for a period of more than 45 days, the owner/operator of the facility may enforce a lien by selling the property (which might include motor vehicles/motorboats), stored in the leased space, at a public or private sale for cash. Proceeds shall then be applied to satisfy the lien.

Before conducting a sale the owner/operator shall:

- Notify the occupant of the default in payment by regular mail at the occupant’s last known address.
- Send a second notice of default by certified mail to the occupant which includes:
  - A statement that the contents of the occupant’s leased space are subject to the operator’s lien
  - A statement of the operator’s claim indicating
    - The charges due on the date of the notice
    - The amount of any additional charges which shall become due before the date of sale
    - The date those additional charges shall become due
  - A demand for payment of the charges due within a specified time
    - Not less than fourteen (14) days after the date of the notice
  - A statement that unless the claim is paid within the time stated, the contents of the occupant’s leased space shall be sold at a specified time and place
  - Contact information
    - The name of the facility owner/operator
    - Street address of the facility
    - Telephone number of the owner/operator or designated agent
  - At least three (3) days before the sale, place an ad in a newspaper of general circulation in the jurisdiction where the sale is to be held advertising
    - The time of the sale
    - The location of the sale*
- The terms of the sale
*The sale must occur at the self-service storage facility.

At any time before a sale the occupant may pay the amount necessary to satisfy the lien and redeem their property.

The facility owner/operator must provide the clerk with the following documents:

- A properly completed Kentucky Self-Service Storage Act (TC 96-179)
  - The facility owner/operator must attest to the following:
    - Vehicle has been in their possession for more than forty-five (45) days
    - Date occupant defaulted on payments
    - Purchaser information
    - Date of Sale
    - Compliance with owner notification requirements
- A properly completed Application for Kentucky Certificate of Title/Registration (TC 96-182) / Motor Boat Transaction Record (TC96-184)
- A copy of the rental agreement
- Payment records documenting when the account became delinquent
- The receipt for the notification letter sent by certified mail to the occupant or the returned letter
- The original newspaper pages containing the legal notices including the date and the publication name
- Proof of current Kentucky insurance, if applicable

There is no provision in this statute requiring any notification to a lienholder. Liens may be terminated with a copy of the TC96-179 Kentucky Self-Service Storage Act.

The clerk will:

- Terminate liens with a copy of the Kentucky Self-Service Storage Act (TC 96-179)
- Enter code “13” during the AVIS transaction
- Make application for title in the name of the purchaser
- Collect any delinquent property taxes
- Collect all applicable title, license and clerk fees
• Collect road usage tax (facility owner/operator may disclose a sale price)

Questions pertaining to paperwork should be directed to the Title Branch at (866)605-0002.
Kentucky Transportation Cabinet
Division of Motor Vehicle Licensing
KENTUCKY SELF-SERVICE STORAGE ACT
(To satisfy lien per KRS 359.230)

Attach this form with your Title or Registration application documents and forward to your County Clerk.

Make ______________________ Year _____ Model __________________________

Cylinders __________ Body Style __________________________ Last License #

Vehicle Identification #/or Hull # _______________________________________

If the application is for a boat, provide the Boat KY #. ______________________

The motor vehicle or boat has been in my possession since ___________ Month/Day/Year

Date occupant defaulted on payments ____________________ Month/Day/Year

Pursuant to KRS 359.230, a lien has existed in favor of the affiant for storage charges on such motor
Vehicle or boat from the above date. This motor vehicle or boat was sold on

_________________________ to

_________ Month/Day/Year

Name of Purchaser __________________________ Address of Purchaser __________________________

To cover the unpaid balance in the total of $ _______________________ to satisfy such lien.

I further certify that the owner of record, ___________________________ whose

address is __________________________ has been notified by registered mail

of the time and place of sale and that all provisions of KRS 359.230 have been met.

_________________________ Affiant – Lienholder’s Name __________________________

_________________________ Affiant – Lienholder’s Address __________________________

_________________________ Authorized Signature __________________________

_________________________ Title __________________________

Subscribed and attested before me this date ______/_____/_____. My commission expires ______/_____/_____.

Attesting Official/Notary Signature/ and Title ______________________________________

_________________________
Speed Titles
KRS 186A.170

Speed titles are printed on the business day following the day the application for title is processed. The titles are printed before receiving the documentation from the clerk’s office relying on a complete examination of the paperwork by the deputy clerk. Therefore, it is essential that you carefully verify the paperwork for completeness and accuracy.

The fee for a speed title is $16 more than the title fee.
- Title only would be $25.00 (9.00 + 16.00)
- Title and registration is $33.00 (17.00 + 16.00)

You must determine before you begin if the customer will need a speed title. It is not possible to change from a standard title to a speed title after the transaction has been entered without cancelling and re-entering all information.

The customer has a choice of receiving their title by mail or they may pick it up at the Department of Transportation.
- Enter Code 11 for “Mailed” titles.
- Enter Code 12 for “Pick-up” titles.
  - If the customer selects the “pick up” option, make them aware that occasionally, usually due to computer problems, titles might not be available on the expected day.
  - Advise your customer to call Motor Vehicle Licensing at (866)605-0002 to verify that titles are ready and available.
  - Titles may be picked up in Frankfort at 200 Mero Street. The hours for pickup are:
    - 10AM to 4PM
    - Monday thru Friday
  - They must present:
    - The registration certificate
    - Picture identification
  - If someone other than the owner of the vehicle is picking up the title they will need:
    - The registration certificate
    - Picture identification
Written permission from the registered owner

Noting a “pending lien” will delay the printing of a speed title until the pending lien is updated to an active lien. Confirm with the Chattel Department that the lien will be placed in AVIS that day.

The following are NOT eligible for speed titles:

- Mechanic’s Lien
- Towing and Storage
- Self-Storage liens
- Affidavit of Ownership (transaction with no MSO or title)
- Restored title from archived records
- Out-of-Country
- Court Orders
- Applications for a state issued VIN
- Salvage title from junk, certificate of destruction or re-buildable titles
- Kit vehicles
- Applications with mileage correction
Tax Definitions

Usage Tax
KRS 138.460

Usage tax is the tax collected for the use in this state of every motor vehicle. The tax rate is 6% and it is levied on the retail price of the vehicle. It is collected the first time a vehicle is titled and each time a titled vehicle is transferred, unless it qualifies for an exemption.

Use Tax
KRS 139.778

Use tax is collected on recreational vehicles, manufactured homes, motorboats or other tangible property purchased from out of state and offered for first time titling or registration. The tax rate is 6% and it is levied on the sale price of the item purchased. An Out-Of-State Purchase - Use Tax Affidavit (51A280) must be submitted.

Sales Tax
KRS 139.450

Sales tax is collected on vehicles at the time of titling if the registrant claims the vehicle will never be used on Kentucky roads. The tax rate is 6% and it is levied on the sale price of the purchased vehicle. An Affidavit of Non-Highway Use (72A007) must be submitted.

Ad Valorem (Property) Tax
KRS 132.020

Ad Valorem Tax is collected on all real and tangible (personal) property. The tax is assessed on January 1st of each calendar year on motor vehicles, motorboats, trailers, etc.
Tax Identification Numbers

Ad valorem property tax is tracked through tax identification numbers. In order to effectively collect ad valorem tax, it is very important to enter the correct tax identification number for every vehicle transaction.

To title/register a vehicle in the Fayette County Clerk's Office, a Social Security Number, Driver’s License Number, ITIN Number or a business Federal Identification Number is required.

Some individuals, such as students, may not be able to obtain a tax number. For those individuals you may accept their VISA identification number (can be found within their Passport). Because a VISA number is fourteen (14) digits, delete the first four digits and the last digit of that number creating a number to fit our allotted space.

In these instances:
- Make a photocopy of the VISA
- Scan into PODD

If an existing vehicle record contains an invalid tax identification number, the valid number must be obtained before processing any transaction. Do not renew a vehicle with an invalid tax identification number.
Title and registration paperwork for a taxi is processed as we would any standard title transaction. The vehicle is subject to road usage tax based on either the NADA retail value or the purchase price when a properly completed Affidavit of Total Consideration (TC96-182 or 71A100) is provided.

Issue a standard plate for display on the back of the vehicle. The registered owner may contact Motor Carriers at (502) 564-4120 to obtain a Taxi Cab plate to display on the front of the taxi.
Taxing a Vehicle
KRS 138.450 – KRS 138.4602
TC96-182

All initial titles/registrations, transfers of ownership or transfers into Kentucky from another state (move-ins) are subject to Road Usage Tax. Road Usage Tax is calculated at 6% of the appropriate retail value. This is not a sales tax, but a tax for the privilege of using a motor vehicle upon the public highways of the commonwealth.

Appropriate retail value may be:
- Total Consideration Given
  - It is defined in KRS 138.450 as the amount given, valued in money, whether received in money or otherwise, at the time of purchase or at a later date, including consideration given for all equipment and accessories, standard and optional…
- Manufacturer’s Suggested Retail Price (MSRP)
  - Window Sticker
  - Manufacturer to Dealer Invoice
- NADA value
  - Retail
  - Trade-in
  - Floor value (minimum established value for road usage tax)*

Total consideration may only be disclosed on an Affidavit of Total Consideration Given for a Motor Vehicle:
- The Affidavit of Total Consideration is contained in the application portion of the Kentucky title, the Application for Kentucky Title (TC96-182) or the Affidavit for Total Consideration Given for a Motor Vehicle (71A100).
- A value must be assigned to the purchased vehicle.
  - A manufacturer rebate may be deducted from the sale price of a brand new vehicle.
- A value must be assigned to any vehicle trade-in.
- The affidavit must be signed by both the buyer and the seller.
- Each signature must be individually notarized.
- The affidavit is available on the internet at drive.ky.gov.
- Faxed copies may be accepted for the seller’s information only.
Initial Registration for New Vehicles

A vehicle being registered from a Certificate of Origin or Manufacturer’s Statement of Origin will be taxed as follows:

1) Usage tax may be calculated on Total Consideration Given.
   a) A properly completed Affidavit of Total Consideration must be provided.
   b) Road usage tax will be calculated at 6% of the vehicle value as disclosed on the affidavit.
   c) Manufacturer rebates qualify as a reduction to the sale price. Road usage tax will be collected on the net price.
   d) Floor values do not apply.
   e) Trade-in credit may be allowed, if applicable.

2) Usage tax may be based on the MSRP (manufacturer suggested retail price).
   a) This value can be found on the window sticker or on the manufacturer to dealer invoice.
   b) The usage tax should be calculated on 90% of the total MSRP.
   c) Trade-in credit may be allowed, if applicable.

Tax credit may be given on new vehicles purchased from out of state when that state is required to collect tax from non-residents. Proper documentation is required. Refer to Out of State – Purchase.

Registration for Used Vehicles

Used vehicles purchased in Kentucky or in another state by a Kentucky resident will be taxed as follows:

1) Usage tax may be calculated on Total Consideration Given.
   a) A properly completed Affidavit of Total Consideration must be provided.
   b) Road usage tax will be calculated at 6% of either the disclosed sale price or the floor value, whichever is greater. AVIS defaults to the floor value if the disclosed sale price is less than one-half of the current NADA “Clean Trade-In” value.
   c) Floor values do not apply to branded titles.
   d) Trade-in credit may be allowed, if applicable.
2) Usage Tax may be calculated on the NADA value.
   a) NADA value is determined by the vehicle type and model year.
   b) Trade-in credit may be allowed, if applicable.
3) If the vehicle is a current model year, has more than 3,000 miles, the purchaser is at least the second individual to own the vehicle (not including dealerships) and the value does not appear in the NADA Official Used Car Guide:
   a) Reference the “New Car Cost Guide”
   b) Add the base retail price, destination charge, and major options ($500 and higher)
   c) Multiply by 85% to obtain the taxable value for the vehicle
4) If the vehicle is a current model year, has less than 3,000 miles and the value does not appear in the NADA Official Used Car Guide, refer to Initial Registration for New Vehicles.

Used vehicles (currently titled/registered in another state) making application for Kentucky title/registration (maintaining the same ownership) will be taxed as follows:

1) The taxable value is the NADA “Clean Trade-In” value.
2) Older vehicles whose model years are no longer found in the NADA Official Used Car Guide or NADA Older Used Car Guide will be assessed tax on a minimum value of $100.
3) If the vehicle is a current model year and the value does not appear in the NADA Official Used Car Guide:
   a) The retail value may be calculated using a copy of that vehicle’s window sticker, if available.
      • Multiply the MSRP by 85% to obtain the taxable value for the vehicle.
   b) If the window sticker is not available, reference the “New Car Cost Guide” book.
      • Add the base retail price, destination charge, and major options ($500 and higher). This total will be the taxable retail price.
      • Multiply the taxable retail price by 85% to obtain the taxable value for the vehicle.
4) Give tax credit if the customer has acceptable proof of the sales tax paid from their purchase.
   a) Sales tax may be found on the buyer’s order from the dealership.
   b) Sales tax may be located on the face of the out of state title or on the initial registration.
c) **Do not** accept the retail/loan agreement for tax credit, except for vehicles purchased in California.

d) Presumed tax credit may be given.
   i) Refer to the “Presumed Tax Credit” chart.
   ii) Calculate tax credit based on the corresponding state tax rate times the Kentucky taxable value.
   iii) If this amount is less than Kentucky’s 6% road usage tax, collect the difference.
   iv) If this amount is more than Kentucky’s 6% road usage tax, the tax liability is $0.

e) If the customer did not pay sales tax in the previous state, calculate road usage tax and do not allow any tax credit.

**If the sale price for a motor vehicle is disclosed as a gift or $0, it will be taxed as follows:**

1) A properly completed Affidavit of Total Consideration must be provided.
2) Road usage tax will be calculated at 6% of the NADA trade-in value as determined by the vehicle type and model year.

*Floor Value*
- Established in House Bill 380
  - This bill establishes a minimum taxable value for road usage tax.
  - It provides that the value of a used motor vehicle for usage tax purposes would still be based on the Affidavit of Total Consideration, but the taxable value could not be less than 50% of its trade-in value as listed in the automotive price reference manuals (NADA).
  - Floor values do not apply to:
    - Transactions without an Affidavit of Total Consideration
    - New vehicles (MSRP)
    - Vehicles with titles branded:
      - Salvage
      - Rebuilt
      - Water damaged
      - Hail damaged
    - Transactions involving a trade-in vehicle with a branded title
    - Modified vehicles
    - Vehicles in the NADA Classic Car Guide
- Motorcycles
- RVs

- Trade-in credit may be allowed:
  - Must provide trade-in vehicle information
  - Credit is limited to only one trade-in vehicle (AVIS limitation)
  - Transactions with multiple trade-ins must apply for a refund from DOR
  - “Even Trades” as defined by the DOR:
    - Only truly occur when the vehicles being exchanged have identical values in the appropriate NADA manual
    - Require customers to properly complete an Affidavit of Total Consideration and to assign a dollar value to each vehicle involved in the transfer transaction
      - AVIS will either accept the assigned values or default to the floor value if the disclosed sale prices are less than one-half of the current NADA “Clean Trade-In” value.

Registration for New or Used Motorcycles

Appropriate retail value may be:
- Total Consideration Given
- Confidential Price List
- NADA value from the motorcycle appraisal guide

Motorcycles will be taxed as follows:

Total Consideration Given
- May be used for new or used motorcycle registration
- Reference the Taxing a Vehicle section which applies to your registration situation

Confidential Price List
- Used for new motorcycle registration
- MSRP equivalent for a motorcycle
• Reference the **Taxing a Vehicle** section which applies to your registration situation

**NADA Value**
• Used for used motorcycle registration
• Reference the **Taxing a Vehicle** section which applies to your registration situation

• If the NADA motorcycle appraisal guide denotes “Due to limited resale market, we are unable to determine used values”:
  o Complete a Motor Vehicle Usage Tax Multi-Purpose Form (71A101)
  o Under Section D, select “Other”
  o Reference the motorcycle year, make and model along with the purchase price
  o Include a copy of the bill of sale or the out-of-state title if it includes a recorded purchase price

• If no NADA value is available, contact DOR for the appropriate taxable value

*Floor values do not apply to motorcycles.*
Generally, modified vehicles have had equipment added to a chassis that creates a non-standard motor vehicle. These modifications are usually the addition of a bed, box or specialized equipment for a specific commercial use.

Appropriate retail value may be:

- Sale Price for the completed vehicle as disclosed on a properly completed Affidavit of Total Consideration (TC96-182 or 71A100)
- Invoice(s) disclosing sale price(s) for the vehicle and added equipment and a properly completed Motor Vehicle Usage Tax Multi-Purpose Form (71A101)
- Manufacturer’s Suggested Retail Price (MSRP) for the vehicle and a separate MSRP for the modification

Sale Price

- Refer to **Taxing a Vehicle**

Invoice(s) Disclosing Sale Price(s)

- Invoice(s) must be provided
- Complete Section A and Section D of the Motor Vehicle Usage Tax Multi-Purpose Form (71A101)
- This form must be dated and signed by the customer

Manufacturer’s Suggested Retail Price (MSRP)

- Refer to **Taxing a Vehicle**

The taxable value of a modified vehicle cannot be less than the NADA retail value of the unmodified vehicle as disclosed in the appropriate price reference manual.
The following are examples of modified vehicles:

- Box/Flatbed
- Tank/Sprayer
- Packer/Garbage
- Conversion Van
- Custom Truck/Van
- Dump/Mixer
- Wrecker/Rollback
- Bus/Limousine
- Bucket/Lift/Cherry Picker
- Drill Body/Winch
- Ambulance/Hearse
Temporary Tags
KRS 186A.100 (4) TC96-155MC
TC96-182 TC96-155T
TC96-210

If the owner of a motor vehicle not currently titled in Kentucky is missing paperwork they are entitled to a temporary tag. It permits operation of the vehicle in Kentucky while assembling the necessary documents. The temporary tag is good for 30 calendar days.

An owner is eligible for a temporary tag if they are missing:
- The ownership document
- Their proof of sales tax paid
- The vehicle for the certified inspection
- The total consideration affidavit

In order to be issued a temporary tag the customer must have:
- Valid proof of ownership
  - If moving into Kentucky
    - A copy of the title or
    - A copy of the registration or
    - A copy of the bill of sale from a dealership or
    - A copy of the security agreement
    - The vehicle in Kentucky
  - If buying a vehicle from out of state
    - A copy of the title assigned to the buyer or
    - A copy of the previous owner’s registration and a bill of sale showing intent to purchase or
    - A copy of the bill of sale from a dealership
    - The vehicle in Kentucky
- Proof of Kentucky insurance
- Temporary tag fee-$2.00

The clerk will:
- Complete an Application for Kentucky Certificate of Title/Registration (TC96-182)
- Process the Temporary Tag on the TE screen
- Enter II (Issue to Individual) in Function Code field
• Enter the customer’s social security number
• Enter the customer’s name and mailing address
• Enter the Tag Number
• Enter the last 6 digits of the Vehicle Identification Number

After processing the transaction:
• Scan the application, ownership document, insurance and completed Temporary Tag into PODD
• Complete the Temporary Tag Log
• Return the title application to the customer

Only one temporary tag can be issued. It is not renewable. If at the end of 30 days, the customer still needs more time to assemble the necessary paperwork a **10 Day Extension Letter** may be issued. If an extension letter is issued, scan this document into PODD along with the Temporary Tag receipt.

Issuing Temporary Tags to Dealerships

The clerk will:
• Process the temporary tag(s) on the TE screen
• Enter ID in the Function Code field
• Enter the Dealer Number
  o The dealership name and address will pre-populate
• Enter the beginning and ending temporary tag numbers
• Obtain the dealer’s signature on the registration receipt
• Scan into PODD
KENTUCKY
TEMPORARY PLATE
MONTH DAY YEAR
A41750
USE OF THIS TAG FOR MORE THAN 60 DAYS AFTER DATE OF ISSUE WILL SUBJECT VIOLATORS TO PENALTIES PROVIDED IN KRS, CHAPTER 136A
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<th>Temporary Tag Number</th>
<th>Date of Delivery</th>
<th>Expiration Date</th>
<th>Purchaser's Name</th>
<th>Full Vehicle ID Number</th>
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<th>Year</th>
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Signed by __________________________  Date ____________

Authorized Dealer Representative

This form is filed in compliance with KRS 186A.100 and KRS 186A.105 and necessary changes thereto will be made and filed when required.
Title Corrections

Title applications which have been submitted to the Department of Transportation may be flagged for correction(s) or additional information. A Letter of Correction will be e-mailed from Transportation Cabinet.

Office procedure for these returned titles is as follows:

- A designated clerk will:
  - Print the Letter of Correction
  - Access PODD to determine the processing clerk
  - Give the Letter of Correction to the clerk
  - Reply to the e-mail from Transportation Cabinet upon notification by the processing clerk that the correction is completed

- The processing clerk will:
  - Pull the original titling documents
  - Make necessary corrections
  - Rescan all documents into PODD
  - Refile titling documents
  - Notify the designated clerk
Title History Requests
TC96-16G

Requesting a title history is often required to verify:
- Brand information
- Ownership information
- Mileage
- Lien notifications
- Vehicle Identification Numbers

To request a title history the clerk must:
- Complete a Request for Motor Vehicle Records (Form TC96-16G)
- FAX the form to the Department of Transportation

The requested information is researched and copies of the documents are sent to the clerk by FAX or mail.

There is a different document that must be prepared by the owner when they are making a request for a title history. The Department of Transportation charges a fee for the service.

Prior to PODD (April 2015)

Vehicle and ownership information was maintained by the Department of Transportation. All ownership documents and supporting paperwork were microfilmed and may be referenced by DOT staff if necessary. Microfilm is maintained for a period of 5 years.
REQUEST FOR MOTOR VEHICLE OR BOAT RECORD
THAT INCLUDES PERSONAL INFORMATION

Mail to:
PO Box 2014, Frankfort KY 40601-2014

TO BE COMPLETED BY A GOVERNMENTAL AGENCY
This information is requested solely for the benefit and use of carrying out the functions of a government agency.

Select all applicable boxes.

☐ Odometer or Mileage Discrepancy  ☐ Copy of Certificate of Origin
☐ Signature Verifications  ☐ Copy of O/S Title
☐ Tax Purposes  ☐ Copy of VTR or Supporting Documents
☐ Owner Information  ☐ Copy of Current Title
☐ Clerk Error or Correction  ☐ Certify Documents
☐ Transfer Dates  ☐ Court Documents
☐ Complete History  ☐ Other (Specify.) ___________________________

VIN or HIN Number ___________________________ Title _______________ License Plate _______________

Printed name of person making request
Agency or Company (if applicable)

Signature ___________________ Date ____________
Address ___________________

STATE OF

COUNTY OF ________________

City ___________________ State _____ Zip _____
Email Address _______________ Phone _________

Attested before me on this ______ day of _______ 20_____

DL# _______________________
State of Issuance __________________

Notary/Attesting Official Signature and Title

My Commission expires:

MM ________ DD ____ YY _______

FOR MY USE ONLY
Date Processed _________
Fees Collected _________
Clerk’s Initials _________
Title Lien Statements
KRS 186A.190
TC 96-187E

A Title Lien Statement (TC96-187) is a document submitted by the secured party to note a security interest on a certificate of title. This document may also be used for lien continuations and lien terminations.

The Title Lien Statement must be:
- Presented for recording to the county clerk in the debtor’s county of residence
- Marked “Filing Officer Copy”
- Marked “Original Filing”

Recording requirements include:
- Name and address of debtor
- Name and address of secured party
- Description of collateral (year, make, VIN)
- Date executed
- Title or goldenrod copy of Certificate of Registration
- A $22.00 recording fee for each Title Lien Statement received within 30 days of date executed
- A $2.00 late fee if the Title Lien Statement is not received within 30 days of the executed date or if the Title Lien Statement is undated

Please obtain debtor signatures whenever possible.

After completing the title/registration transaction and before the customer leaves the office, the clerk will:
- Complete a Lien Fee Voucher
- Take the following to the Lien Department for verification:
  - Yellow copy of the Lien Fee Voucher
  - Goldenrod copy of the registration certificate
  - Title Lien Statement
Kentucky Transportation Cabinet  
Division of Motor Vehicle Licensing  
TITLE LIEN STATEMENT

<table>
<thead>
<tr>
<th>□ ORIGINAL FILING</th>
<th>□ CONTINUATION</th>
<th>□ TERMINATION</th>
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<td>Original File Date</td>
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</tbody>
</table>

1. Debtor(s) Name and Address  
2. Secured Party Name and Address  
3. For Filing Officer (Date, Time, Number and Filing Officer)

4. Vehicle information:

<table>
<thead>
<tr>
<th>YEAR</th>
<th>MODEL</th>
<th>MAKE</th>
<th>VEHICLE IDENTIFICATION NUMBER</th>
<th>ADDITIONAL DESCRIPTION</th>
</tr>
</thead>
</table>

NOTE:
(1) This is a multi-purpose form that can only be used once. A new form must be completed by the Secured Party upon amendment, continuation, assignment, or termination. A termination statement must be signed by the secured party.

(2) In compliance with KRS 386A.190 (2). The notation of security interests relating to property required to be filed in Kentucky through the county clerk shall be done in the office of the county clerk of the county in which the debtor resides. Additional information regarding the required county of residence can be found in subsection 11 of KRS 386A.190 (2).

Authentication of Debtor(s)  
Authentication of Secured Party(s)  
(Required for filing a termination)

Date

Optional for County clerk use
Date & Time Processed:  
Fees Collected:  
Clerks initials:
A vehicle being titled without issuing a license plate/registration is referred to as “Title Only”. A customer might request a Title Only transaction if the vehicle is not being driven or if they do not have current proof of insurance for the vehicle.

These transactions:
- Require a properly completed title or MSO
- Require a properly completed Application for Kentucky Certificate of Title (TC96-182), if applicable
- Are subject to Road Usage Tax (Refer to Taxing a Vehicle Tax)
- Require a properly completed Affidavit of Total Consideration (TC96-182 or 71A101) to tax on purchase price

If a plate is currently issued to the vehicle, the plate must be accounted for with one of the following:
- Collect the plate
- Replace the plate if it has not expired
  - Prepare an Affidavit for Replacement (TC96-167)
  - Mark “Registration Plate”
  - Indicate the appropriate replacement reason
  - Charge applicable fees for preparing this form
  - Charge applicable fees for a plate replacement
  - Collect the registration certificate
    - If the certificate is not available, the above prepared Affidavit for Replacement (TC96-167) may also be used to indicate a lost registration
    - Mark “Certificate of Registration”
    - Indicate the appropriate replacement reason
    - Charge applicable fees for a duplicate registration

The clerk will:
- Process the plate replacement on the “RD” screen
- Scan the current registration, if available, and original copy of the affidavit into PODD
If the plate has expired and is not available:
- Prepare an Affidavit for Non-Exchange (TC96-167)
- Mark “Title Only Transfer”
- Identify the vehicle (last 6 digits of VIN)
- Identify the plate and decal
- Indicate the appropriate non-exchange reason
- Obtain the signature of the current registered owner
- Charge applicable fees for preparing this form

The clerk will:
- Process the transaction on the “T” screen
- Choose “Title Only”
- Collect applicable Road Usage Tax
- Scan the affidavit into PODD

Title Only vehicles are assessed a yearly property tax which will be due by July 31 of each calendar year.

When the customer chooses to register a vehicle which was previously Title Only, the clerk will:
- Allow credit for usage tax paid at the time of titling
- Collect proof of Kentucky Insurance

The title receipt is not required to register the vehicle.

The clerk will:
- Process the transaction on the “R” screen
- Collect all applicable fees
  - Any assessed property tax must be paid as part of the registration process.

Always collect Road Usage Tax when processing Title Only transactions unless the customer presents a properly completed Affidavit of Non-highway Use (72A007) marked as an “Occasional Sale”. In this situation:
- Collect 6% Sales Tax based on the sale price as disclosed on the Affidavit of Non-highway Use
- Enter the S1 code in the Usage Tax Exc field
• There is no minimum taxable value for Sales Tax (However, additional road usage tax may be due at the time of registration.)
• **Our office does not offer this exemption – the customer must provide this information.**

The following are examples of typical Title Only situations:

**Charitable / Religious Donations**

When an in-state nonprofit educational, charitable or religious organization receives a vehicle as a donation and the organization intends to resell the vehicle rather than keep it for their own use, they may request a Title Only transfer.

The clerk’s office will require:
- A properly assigned Certificate of Title
- A completed Affidavit of Nonhighway Use [72A007(7-07)]
- A completed Purchase Exemption Certificate [51A126(08-04)]
- A sales tax exemption number

These organizations are Sales Tax exempt rather than Usage Tax exempt. When used with the Affidavit of Nonhighway Use, the Purchase Exemption Certificate exempts the organization from paying Road Usage Tax or Sales Tax. They will pay title and clerk fees.

These transactions are eligible for Speed Titles.

**Expired Plates**

When transferring a vehicle which has an expired plate, there are instances when the vehicle may be transferred Title Only then re-plated.

Process a Title Only transaction if:
- The current plate is no longer an active inventory type (i.e. 1999 issue farm tag or 2003 issue standard plate)
  - An Affidavit of Non-Exchange (TC96-167) is not required
- The standard plate is a current inventory type but the decal has been expired for more than one calendar year
The customer must either surrender the current plate or if the plate is unavailable, an Affidavit of Non-Exchange (TC96-167) must be completed
- If the registered owner’s signature cannot be obtained on the Affidavit of Non-Exchange (TC96-167), the new owner may sign.

Special Plates

Special plates are not transferrable. However, some exceptions may be made to reissue the same plate to a new owner when a qualifying relationship exists (i.e. spouse-spouse, parent-child, grandparent-grandchild). Not every plate is eligible.

If the vehicle being transferred is registered with a special plate, we must account for the plate before completing the transaction. This may be done using one of the following:

- If the seller wishes to retain their special plate:
  - Collect the registration certificate
  - Prepare an Affidavit for Non-Exchange (TC96-167)
    - Must be signed by the seller and notarized
    - Charge applicable fees for preparing this form
  - Process a plate replacement on the SX screen
    - Charge applicable fees
- If the seller does not want to retain their special plate and the registration is current:
  - Collect the registration certificate
  - Collect the plate from the purchaser
  - Process a plate replacement on the SX screen
  - Charge applicable fees
- If the seller does not want to retain their special plate and the registration has expired:
  - Collect the plate from the purchaser
  - Cancel the plate on the RC screen using the CCN code
**Expired U-Drive-It**

When a leased vehicle is being transferred and both the U-Drive-It permit and the registration have expired, it may be necessary to transfer the vehicle as Title Only and then re-plate the vehicle.

- Contact the U-Drive-It Section at (866)-605-0002.
  - If the U-Drive-It permit can be reactivated:
    - Renew the registration
    - Transfer to the new owner
  - If the U-Drive-It permit cannot be reactivated:
    - Collect the plate from the customer
    - Transfer the vehicle Title Only
    - Issue a new plate
This statute allows a person engaged in the business of towing or storing vehicles/motorboats to conduct a public sale to dispose of vehicles/motorboats if their owners fail to satisfy towing and storage charges. This process is for vehicles/motorboats that are involuntarily towed.

Below are the requirements to apply for a title on such vehicles:

• Creditor must be in possession of the vehicle.
• Notification must be sent to the owner of the vehicle by certified mail (we will require the return receipt) within ten (10) business days of the removal of the vehicle or of the business taking possession of the vehicle.
  o The notification must specify:
    ▪ The vehicle’s year
    ▪ The vehicle’s make
    ▪ The vehicle’s model
    ▪ The vehicle’s license plate number
    ▪ The Vehicle Identification Number/Hull Identification Number
    ▪ The charges for towing and storage
    ▪ The location of the vehicle/motorboat
    ▪ The requirements for securing the release of the vehicle
  o Failure to provide this notice within ten (10) business days will result in forfeiture of all storage fees accrued after the tenth day of storage.
• After at least forty-five (45) days, the business may proceed toward the sale of the vehicle.
• Notification must be sent to the owner of the vehicle by certified mail (we will require the return receipt) ten (10) days prior to the date of sale.
  o The notification must:
    ▪ Specify the creditor’s intent to sell the vehicle
    ▪ Identify the sale location
    ▪ Identify the sale date
    ▪ Identify the sale time
• Run a classified ad in the legal section of the local newspaper, with the largest circulation, once a week for three (3) consecutive weeks.
  o The ad must:
    ▪ Identify the vehicle’s make
    ▪ Identify the vehicle’s model
    ▪ Specify the Vehicle Identification Number/Hull Identification Number
    ▪ Identify the sale location
    ▪ Identify the sale date
    ▪ Identify the sale time

• The vehicle must be in the possession of the business for at least forty five (45) days prior to the scheduled sale date.
• All prior recorded liens must be terminated.
  o A lien termination must be provided by the lienholder(s).

The creditor must provide the clerk with the following documents:
• A properly completed Affidavit of Motor Vehicle Sale (TC 96-159)
  o The creditor must attest to the following:
    ▪ Vehicle has been in their possession for at least forty-five (45) days (disclose date vehicle was towed)
    ▪ Authority to tow
    ▪ Reason the vehicle was towed
    ▪ Location from which the vehicle was towed
    ▪ Purchaser information
    ▪ Compliance with owner notification requirements
• A properly completed Application for Kentucky Certificate of Title/Registration (TC 96-182) / Motor Boat Transaction Record (TC96-184)
• The receipts for the notification letters sent by certified mail to the owner(s) and lienholder(s) or the returned letters
• A copy of the receipt detailing the charges for towing and storage
• Termination statement, if applicable
• The original newspaper pages containing the legal notices including the date and the publication name
• A certified inspection for the vehicle (applies to any vehicle not currently titled in Kentucky)
• Proof of current Kentucky insurance, if applicable
The clerk will:
- Terminate liens (must have termination statement from lienholder)
- Enter code “13” during the AVIS transaction
- Make application for title in the name of the purchaser
- Collect any delinquent property taxes
- Collect all applicable title, license and clerk fees
- Collect road usage tax (creditor may disclose a sale price)

Questions pertaining to paperwork should be directed to the Title Branch at (866)605-0002.
Kentucky Transportation Cabinet
Division of Motor Vehicle Licensing

AFFIDAVIT OF MOTOR VEHICLE SALE
(To satisfy a lien per KRS 376.270, 376.275, 376.280 and/or 424)

Attach this form to your Title and Registration application documents and forward to your County Clerk.

Make __________________ Year ________ VIN/HIN __________________ License State & No. __________________

This is to certify that the motor vehicle described above has been in my sole possession since __________, ________.

This vehicle was repaired/towed at the request of ___________________ , towed from ___________________.

Due to ___________________ [Reason for Repair or for Towing & Storage]

To satisfy lien per KRS 376.270, KRS 376.275 or KRS 376.280

Pursuant to the statutes listed above, a lien has existed in favor of the affiant for a mechanic's lien or for towing and storage charges. The motor vehicle listed above has been in my possession and the reasonable agreed charge for repair has not been paid for at least 30 days; or the reasonable charge for towing and storage has not been paid for at least 45 days. This motor vehicle was sold on

_________________________ to ___________________

(Month and Day) ________(Name of Purchaser)

_________________________ (Address of Purchaser)

$ ___________________ to satisfy such lien.

(A Towing & Storage lien is subject to prior recorded liens: A Mechanics lien is superior to prior recorded liens.)

I further certify that the owner of record or lienholder(s), ________________________,

whose address is ________________________, was notified by mail sent on __________, as required by Kentucky statutes.

The 10 day required notification prior to the sale was sent on __________.

I certify that the sale was advertised pursuant to KRS Chapter 424 and that the ads were published in ________.

_________________________ on ____________________ (Dates - three successive weeks)

(Name of Publication)

I further certify that all provisions of KRS 376.270, KRS 376.275, KRS 376.280, & KRS 424 have been met.

Subscribed and sworn to before me on this __________, ________ day of ____________________.

_________________________ (Month) ____________________ (Year)

_________________________ (Notary Public)

My commission expires ____________________

____ ____________________ (Date)

_________________________ ____________________ (Affiant- Lienholder's Name)

_________________________ ____________________ (Affiant- Lienholder's Address)

_________________________ ____________________ (Authorized Signature)

_________________________ ____________________ (Title)
Trailers
KRS 186A.070

All commercial and non commercial trailers are titled in Kentucky. These include: boat, camping, travel and fold-down trailers. Registration is required for all trailers used commercially and for camping, travel and fold-down trailers. Trailers do not require Vehicle Identification Number inspections.

Camping trailers (those that pop-up) are issued a Camping Trailer plate.
  • Vehicle type is R
  • Body style is CT

Travel trailers are issued a Travel Trailer plate.
  • Vehicle type is H
  • Body style is TV

Utility trailers, privately owned and operated for personal use, do not require registration when used for transportation of the following items:
  • Boats
  • Luggage
  • Personal effects
  • Farm products, farm supplies or farm equipment
  • All-terrain vehicles
  • Firearms and supplies used while hunting wildlife
  • Wildlife that the owner has obtained while hunting

However, a customer may request a registration and plate especially if they travel outside of Kentucky.

Issue Truck Trailer plates using the following codes:

Boat trailers
  • Vehicle type is U
  • Body style is BT
  • Ad Valorem tax is due by March 31 if the trailer is registered
  • Ad Valorem tax is due by April 30 for title only boat trailers
Changing the vehicle type and body style for a boat trailer requires an update or transfer transaction.

All other utility trailers
- Vehicle type is U
- Body style is UT
- Ad Valorem tax is due by March 31 if the trailer is registered
- Ad Valorem tax is due by July 31 for title only trailers

Commercial use trailers and semitrailers require registration. Utility trailers used for business purposes, such as transporting lawn mowers for a lawn service business, belong in this category.

Issue Truck Trailer plates using the following codes:
- Vehicle type is S
- Body style is TV

Trailers used commercially may be registered with permanent truck trailer plates.

Issue Permanent Truck Trailer plates (those ending in “T”) using the following codes:
- Vehicle type is S
- Body style is TV
- Plate prefix is 11
- Exempt type/city is 90

There is not a yearly renewal fee associated with permanent truck plates. These plates are non-transferrable.

Do not collect use tax from a customer purchasing a trailer from a Kentucky dealer. The Kentucky dealer is required to report use tax directly to the Kentucky Revenue Cabinet. The exemption code is NA.

A customer moving to Kentucky or a Kentucky resident who purchases a trailer from someone with an out of state title needs to submit the previous state’s title or registration depending on the previous state’s registration requirements for trailers.
These transactions require an Out-Of-State Purchase - Use Tax Affidavit (51A280):

- Move-in
  - The exemption code is NS

- Purchase from an individual
  - The exemption code is U1

- Purchase from a dealer
  - The customer owes Use Tax (6% of sale price)

When coming in from out of state, camping trailers and travel trailers require a Manufactured Housing inspection. Refer to **Manufactured Housing Inspection** for further information.

A trailer on an MSO or Certificate of Origin which has been assigned to multiple individuals may be titled to the last assignee as long as we can follow the chain of ownership.
Transaction Rejection “Blue” Letter  
Fayette County Clerk Form

This form was developed to provide written assistance for customers whose paperwork is not ready for processing. The most common rejection reasons have been detailed on the “Blue” letter.

This letter must be prepared and provided to every customer unable to complete their transaction.

Complete as follows:
- Date
- Clerk ID
- Indicate every item missing or requiring correction

The clerk should:
- Thoroughly review all paperwork
- Discuss the necessary items with the customer
- Prepare a calculator tape of fees and taxes
- Detail the fees required to complete the transaction
- Advise the customer of acceptable methods of payment
- Attach the calculator tape and “Blue” letter to the transaction documents
- Advise the customer to retain and return all of this documentation after correcting their paperwork
Please leave this sheet attached

<table>
<thead>
<tr>
<th>HAS</th>
<th>NEEDS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Current title or Certificate of Origin/Manufacturer’s Statement of Origin</td>
<td></td>
</tr>
<tr>
<td>2. Title signed by seller(s) and/or buyer(s) and notarized</td>
<td></td>
</tr>
<tr>
<td>3. Application for title (Form TC96-182) signed by seller(s) and/or buyer(s) and notarized</td>
<td></td>
</tr>
<tr>
<td>4. Proof of sales tax paid at time of purchase. Check the buyer’s order from the dealership or your first time registration. Please note that retail/loan agreements will NOT be accepted for tax credit.</td>
<td></td>
</tr>
<tr>
<td>5. Window sticker or Manufacturer to dealer invoice or the Affidavit of Total Consideration portion of the title or Form TC96-182 signed and notarized</td>
<td></td>
</tr>
<tr>
<td>6. Vehicle available for inspection. There are spaces reserved for inspection on the 2nd level of the Helix Garage. If you have a large truck, van, motorcycle or motor home you may park at the loading dock behind our building on Water Street.</td>
<td></td>
</tr>
<tr>
<td>7. A lien release / Kentucky Title Lien Statement. A lien is showing on the face of the title. On a Kentucky Title, the lien must be released on a Title Lien Statement (Form TC96-187) by the county where it was filed.</td>
<td></td>
</tr>
<tr>
<td>8. Power of attorney or court appointment of executor/administrator/guardian</td>
<td></td>
</tr>
<tr>
<td>9. Delinquent property tax in seller(s) and/or buyer(s) name must be paid or exonerated</td>
<td></td>
</tr>
<tr>
<td>10. Commonwealth of Kentucky Proof of Insurance. The card MUST have the VIN of the vehicle being registered, MUST have the buyer’s/owner’s name, MUST show the NAIC number, MUST indicate personal or commercial policy and MUST have an effective date within 45 days of the transaction.</td>
<td></td>
</tr>
<tr>
<td>11. Government issued photo identification</td>
<td></td>
</tr>
<tr>
<td>12. Social Security Number or Individual Tax Identification Number (ITIN) for each owner/buyer or Federal ID Number for business</td>
<td></td>
</tr>
<tr>
<td>13. Certificate of Registration</td>
<td></td>
</tr>
<tr>
<td>14. Current license plate</td>
<td></td>
</tr>
<tr>
<td>15. Affidavit for Non-Exchange (Form TC96-167) signed by seller and notarized</td>
<td></td>
</tr>
<tr>
<td>16. Correction Affidavit signed by seller and notarized</td>
<td></td>
</tr>
<tr>
<td>17. 4 digit KY U-Drive-It Tax Permit number. If taxes are included in your monthly lease payment, contact your leasing company to obtain this number.</td>
<td></td>
</tr>
<tr>
<td>18. Relationship affidavit signed by</td>
<td></td>
</tr>
<tr>
<td>19. Other:</td>
<td></td>
</tr>
</tbody>
</table>

Payment may be in the form of cash, credit/debit cards (with a processing fee), check with a pre-printed KY address or money order.
Transfers Involving Trusts

A trust is a relationship whereby property is managed by one person for the benefit of another.

Titling a new vehicle (Certificate of Origin or MSO) to a Living Trust requires:

- A properly assigned Certificate of Origin or MSO
- An Application for Kentucky Certificate of Title/Registration (TC96-182)
- The Certificate of Trust documents
  - The Certificate of Trust documents must:
    - Name the trust and the trustees
    - Include the page authorizing the trustees to transact business (i.e. make transfers into the trust)
    - A trustee may not designate a Power of Attorney
    - Include the page containing appropriate signatures
- Proof of Kentucky liability insurance
- Road usage tax (refer to Taxing a Vehicle)

Transferring a used vehicle to a Living Trust requires:

- A properly assigned certificate of title
- The Certificate of Trust documents
  - The Certificate of Trust documents must:
    - Name the trust and the trustees
    - Include the page authorizing the trustees to transact business (i.e. make transfers into the trust)
    - A trustee may not designate a Power of Attorney
    - Include the page containing appropriate signatures
- Proof of Kentucky liability insurance
- Road usage tax (refer to Taxing a Vehicle)*

*Transfers from an individual to their own Living Trust are non-taxable.
Transferring a used vehicle out of a Living Trust requires:

- A properly assigned certificate of title
- The Certificate of Trust documents (only applies to out of state titles)
  - The Certificate of Trust documents must:
    - Name the trust and the trustees
    - Include the page authorizing the trustees to transact business (i.e. make transfers out of the trust)
      - A trustee may not designate a Power of Attorney
    - Include the page containing appropriate signatures
- The death certificate for the Trust owner, if applicable
- Proof of Kentucky liability insurance
- Road usage tax (refer to Taxing a Vehicle)**

**Transfers from an individual’s Living Trust to their personal name are non-taxable.
Transmittal Procedure
KRS186A.165

Process the Transmittal Report daily. It is the responsibility of the person processing the transmittal to verify that the applications are in numerical order. Transactions that are multiple (Title Type 7), are stapled together with the highest numbered application first.

The Transmittal Report format places the title application number in the first column followed by the pending lien notation, indicated with an asterisk (*). The second column is title type followed by the applicant name, the vehicle plate number, and the processing clerk ID.

It is the responsibility of the clerk working the transmittal to verify that all title applications appear in PODD Archive and that the information on the application is complete, accurate and matches the report.

Applications that are signed by a clerk indicating pending liens that do not appear with an asterisk on the Transmittal Report must be researched in AVIS to confirm that the pending lien has been replaced with an active lien notation. If there is no recorded active lien or pending lien then the pending notation must be made immediately on the lien processing screen. If the pending lien notation appears on the Transmittal Report but the processing clerk has not signed the application indicating they have entered that lien notation into AVIS, return it to the clerk for the signature and have the clerk rescan.

After verifying the accuracy of the application, place a checkmark on the report next to the clerk ID. If something is missing or inaccurate, mark it code 13 (attention DVR) in AVIS and return it to the processing clerk for correction. (You may correct minor errors or omissions.) If it is something that cannot be corrected immediately, “Holding” plus the reason will be written in place of a checkmark.

Once an application is corrected, the processing clerk will rescan the title application and all supporting documents into PODD. Note on the Transmittal Report the title number of the rescanned application and then return the documents to the processing clerk to refile.
Make notation of “Holding” and “Rescanned” transactions in the Transmittal Log on your computer.

After finishing the verification process the clerk dates and signs the Transmittal Report and boxes the title batch.

The finished Transmittal Reports for the current year are retained in the Dealer Room. The previous year Transmittal Reports are filed in a cabinet in the Transfer/Out of State department. Past years are filed in the storeroom. These reports are retained for three (3) years.
Transmittal Procedure – Step By Step
KRS 186A.165

Throughout the day, all of the processed title applications are collected. Sort the titles into groups of one hundred. Ex: 001-100, 101-200, etc.

In the morning, someone from the Renewal Department will bring you the Transmittal Report. The report prints in the cashier’s office. Write your initials or name on the top right corner of the first page of the Transmittal Report.

The objective of the Transmittal is to check that all titles are present and correct before the Department of Transportation processes the application.

Codes associated with the Transmittal Report are as follows:

AC    Application Cancelled
AD    Attention DVR (Code 13)
AD/UN Salvage/Unrebuildable
DA    Dealer Assignment
FR    Forced Registration
MT    Multiple Transfer
SM    Speed Title Mail
SP    Speed Title Pickup
PL    Pending Lien

Check that PODD Archive for images of all title transactions.

- Find the “Shortcut to Dealer Forms” link in your Z drive.
- Find PODD Archive Transmittal Site.
- Enter the date of issue (Transmittal Batch date); County of issuance (Fayette); Title Number (first nine digits).
- Check the list of title numbers to make sure a scan exists for each title. (The title numbers will be in numerical order.)

Examine each title for the following:

- Seller’s signature must be that of the owner on the title or C of O.
- Verify that all assignments have mileage, signatures and notaries if applicable.
- Verify that the last 4 digits of the VIN match on all forms.
• Verify that the names on assignments, Certificates of Origin and Application for Title all match.
• Verify chain of ownership.
• Make sure when there are two owners on the application that both owners are in AVIS
• Make sure all applicable paperwork is available. If necessary paperwork is not attached check PODD archive for scanned documents.
• If no lien boxes have been marked, verify that the clerk has entered a pending lien for the transaction. This does not apply for “Duplicate” title applications.
• If the lien boxes on the Application for Title are marked, you may find an “*” in the column labeled PL on the Transmittal Report.
• If lien information is listed on the Application for Title and the lien has been filed, check the “LP” screen to verify that the lien was filed correctly. This also applies to “move in titles” from out of state. You must verify that active liens are carried forward to the Kentucky title.
• If a minor correction is necessary, you may update the title on the “T” screen. The title must be in application status. Be careful not to update a title that has already printed: duplicates, speed titles, etc. All other corrections should be returned to the clerk who processed the transaction.
• If an unreleased lien appears on the face of a Kentucky title, return it to the processing clerk to record the lien release information on the title face (includes signature, stamp and seal).
• If the processed title is an out-of-state move in or purchase, be sure there is a completed certified inspection. U-Drive-It vehicles are exempt from this requirement.
• Verify that the clerk has signed the Application for Title and recorded the correct title number. If not, return the paperwork to the processing clerk to complete and rescan.
• Place a checkmark (√) beside the clerk’s initials by each verified transaction.
• Dealer assignments will be designated by DA next to the title number. You will not have any supporting paperwork for Dealer Assignments.
• Multiple Transfer (Title 7) will be designated by MT next to the title number. Place a checkmark (√) beside the clerk’s initials for both title numbers associated with this transaction.
• Note cancelled titles by writing “cancelled” instead of placing a checkmark (√). If a title is missing, check its status in AVIS (TI or RI). If it is in application status, check with the clerk who processed the transaction.

• Keep a list of missing titles. If they have not been cancelled or misfiled, notify the clerk who processed the work. If the clerk cannot locate the paperwork, check to see if it was scanned in PODD archive. If you find the scanned application, print it and place it within the title batch.

• Boat titles are listed separately on the back of the Transmittal Report. Check these titles just as you would a motor vehicle title. Be sure that a Motor Boat Transaction Record/Application for Registration and/or Title TC 96-184 accompanies each boat transaction.
  o Kentucky boat titles do NOT require notarization. However, both the buyer and the seller must sign the back of the title. Older Kentucky titles only require the seller’s signature.
  o “No DVR Title” boat transfers require the previous owner’s registration or a completed “Affidavit for Replacement” (TC 96-167) in addition to a Motor Boat Transaction Record/Application for Registration and/or Title TC 96-184 signed by both the buyer and seller and notarized.
  o Not every state issues boat titles. Check the Polk Motor Vehicle Registration Manual or NADA Title and Registration Textbook to see if a state requires a boat title or only a registration for transfer.

• If paperwork is being withheld from the Transmittal, the documents should be returned to the processing clerk with a note on why they are being withheld.
  o On the Transmittal Report, make a notation of “Holding” plus the reason.
  o Process an Update on the T screen and mark the transaction as a Code 13 (attention DVR). This keeps the title from printing without the corrections.

• Speed Titles are designated as SM (Speed Mail) or SP (Speed Pickup) on the Transmittal. These titles have printed by the time you get the report, so no corrections/changes can be made. RI may show them in application status, but TS will indicate that the title is approved and printed.
AVIS changes cannot be made to Duplicate titles. However, if the application is incomplete, mark the Transmittal as “Holding” and return the paperwork to the clerk for correction.

Processing clerks will place corrected and rescanned transactions in a designated area in the Dealer Room.

- The transmittal clerk will check to make sure the application was rescanned.
- Note the Rescanned title number on the 1st page of the Transmittal Report
- Return the application to the processing clerk to refile.

After examining and accounting for all titles, making necessary remarks, and noting “Holding” and “Rescanned” transactions by title number, you need to sign (Don Blevins Jr by ………, dc) and date both the motor vehicle and boat transaction section(s) of the Transmittal Report.

A notation for all paperwork designated as “Holding” and “Rescanned” should be entered in the computer under the excel document labeled “Transmittal Log”.

- Open the Transmittal Log in the Shortcut to Dealer Forms file in your Z drive. Make sure you are in the excel document for the current year.
- Enter the date the work was processed.
- Enter the title number.
- Enter the Clerk’s ID (initials)
- Enter the reason the application was held.
- Enter where the paperwork will be (either the dealership name for dealer work or the clerk id for counter work).
- After held application is corrected and rescanned, find the record in the log and enter the date it was rescanned.
- Make sure to save the document when closing.

To submit the Transmittal Report to the Transportation Cabinet Department of Vehicle Regulation:

- Locate the icon Transmittal Cover Sheet on your desktop.
- A batch number will automatically populate. Check that our county code (34) is within that number.
- Click on Date Stamp. Change Transaction Date to the batch date of the Transmittal Report, if not the same.
- County of Issuance should be prepopulated to Fayette.
- User’s Initials should be prepopulated to your initials.
- In the box for Notes, list all “Holding” and “Rescanned” title numbers.
- Click print button.
- An outgoing email will automatically open when the document prints.
- Use the printout as your cover sheet and scan the entire Transmittal Report into PODD.
- After the scan is complete, click the send button on the email.
- Staple the printout cover sheet to the back of the Transmittal Report.

Box all the title applications. Place the report on top. Date the box with the date the work was processed (typically the previous day’s date). The Transmittal Report is retained in the Dealer Room.
Undelivered Titles

Titles are mailed directly to the customer after approval and printing. If any titles are returned to the Department of Transportation as undeliverable, they are then forwarded to the county clerk’s office where the application for title was generated.

When titles are returned to our office a clerk will:
- File them alphabetically in the Renewal Department.
- Place a notation (Fayette County has title) in the AVIS remark’s field.

When a customer picks up a returned title the clerk will:
- Pull the title from the file
- On the “RC” screen, place a notation (picked up title) in the AVIS remark’s field.
- Verify customer identification
- Make address change, if necessary
Vehicle Identification Number Corrections

Most Vehicle Identification Number corrections require a certified inspection. However, there are occasions when supporting documentation might be enough to correct an error.

In-State Titles:

- Contact the DOT for VIN verification. They can verify the VIN by doing a title history search.
- If the customer has a copy of the MSO or the window sticker the DOT may authorize a correction without an inspection.

Do not do a VIN correction without a certified inspection unless you have approval from a manager or DOT.

Out-Of-State Titles:

- If the error is not in the last 6 digits and affects only 1 or 2 digits:
  - Correct the VIN based on the certified inspection.
- If the error is in the last 6 digits of the VIN the customer must:
  - Obtain a corrected title from that state.
  - OR a letter of VIN verification from that state’s DOT stating the correct VIN.

Kentucky Titles which have gone to another state:

- The customer may obtain an inspection from the agency authorized to do VIN inspections in that state.
  - Apply for a new Kentucky title after you receive the incorrect title and the inspection document.
- OR the customer may contact the Kentucky DOT for a letter verifying the correct VIN based on their title search.
  - Correction would be made by the other state when they issue a new title.
Vehicle Identification Number Inspection
KRS 186A.115
TC96-182

A Vehicle Identification Number inspection, performed by a Kentucky Certified Inspector, is required before processing certain title transactions.

The following transactions require inspection:
- Vehicles coming from out of state*
  - Previously titled
  - MSO / Certificate of Origin sold by an out of state dealer
- Out of country vehicles (foreign titles)
- Salvage titles being taken through the Rebuilt process
- Kit vehicles
- Mechanic’s Lien (only applies to vehicles not in AVIS)
- Towing and Storage (only applies to vehicles not in AVIS)
- VIN corrections
- Affidavits of ownership
- Classic motor vehicle project certificate of title
- Historic entries
- Court Orders (only applies to vehicles not in AVIS)

*Leased vehicles operating with a Kentucky U-Drive-It permit do not require vehicle identification inspections.

Documents required for inspection:
- Acceptable ownership document (i.e. title, MSO, affidavit of ownership, etc.)
- Application for Kentucky Title/Registration (TC96-182)

This inspection is to verify that the ownership document and the Vehicle Identification Number match. This is not a safety inspection. However, vehicles going through the Rebuilt process must be in roadworthy condition.

There is a fee associated with the VIN inspection:
- $5.00 if the inspection is performed by our inspector at the clerk’s office
- $15.00 ($5.00 inspection and $10.00 for travel) if the inspection is performed by an inspector with the sheriff’s office
  o Contact the sheriff’s office at (859) 351-9148

Inspection documents from other states may be accepted for:
- A Kentucky resident temporarily residing in another state who purchases an out of state vehicle
  o Assignment of title must be to that Kentucky resident
  o Must be residing out of state for at least thirty (30) days but no longer than nine (9) months
  o Must provide the original, completed Kentucky Motor Vehicle Inspection Performed in Another State (TC96-229)
  o Inspection must be completed by state police, local law enforcement agency or vehicle inspection program of another state
- Kentucky titles requiring correction (vehicle is located out of state)
- Active duty military personnel who claim Kentucky as their residence but are stationed out of state
  o Inspection must be completed by the post provost or similar officer
  o Inspection may be completed on either an Application for Kentucky Title/Registration (TC96-182) or a statement in affidavit form providing the following information:
    - Name of vehicle owner
    - Vehicle year, make and body style
    - Vehicle Identification Number
    - Current odometer reading
    - Current state of registration, if applicable
    - Current license or title number, if applicable
    - Name and signature of person performing inspection
Kentucky Transportation Cabinet
Division of Motor Vehicle Licensing
VEHICLE INSPECTION PERFORMED IN ANOTHER STATE

INSTRUCTION:
Attach this form to your Title and Registration application documents and forward to your County Clerk.

I, ___________________________________ hereby certify that I am a resident of Kentucky temporarily residing in ___________ for at least thirty (30) days, but no longer than nine (9) months, and have purchased a vehicle.

State

I request this vehicle be inspected outside Kentucky in compliance with KRS 186A.115(2)(e). Pursuant to KRS 186A. 115(2)(d), Kentucky Servicemen and women residing outside Kentucky are exempt from the 30 day and 9 month rule.

Driver License # and/or SSN _________________________________ Odometer Reading _________________________________

Signature _________________________________________________________________________________________________

Subscribed and attested before me this date __/__/____. My commission expires __/__/____

Attesting Official/Notary Signature, Title & Date _______________________________________________________________________

INSTRUCTION: This section is to be completed by state police, a local law enforcement agency, post provost, or similar officer of the post, or through the vehicle inspection program of another state.

Name of Owner __________________________________________________________

Vehicle Year __________________________ Make ___________________________________

Vehicle Identification Number (VIN) (must be 17 digits) _________________________________

Body Style __________________________ Current State of Registration (if any) _________________________________

Current Vehicle License Number __________________________ Current Vehicle Title Number _________________________________

Odometer Reading _________________________________

I certify this vehicle complies with all requirements of the inspection program of the State of ___________________________________

Printed Name of Person Performing Inspection ______________________________________________________________

Agency ___________________________________ Title __________________________________

Signature ___________________________ Date __________________________
Applications for Vehicle Identification Number removal must be authorized by the Department of Transportation.

The customer must:
- Provide a written statement detailing parts removed from vehicle(s) and supply the VIN for every vehicle involved.
- Submit a copy of the title(s) (front and back) showing the proper chain of ownership.
- Provide receipt copies for replacement parts, including their serial numbers.
- State whether VIN plates are in their possession. If not, explain what happened to the VIN plate(s).
- Provide their complete name, address, and telephone number.
- Submit copies of any state police inspections or reports.

Questions should be directed to the Rebuilt Section of the Department of Transportation at (866)605-0002.
**Vehicle Model Year by Vehicle Identification Number (VIN)**

On motor vehicles, the 10\textsuperscript{th} digit of the Vehicle Identification Number designates the model year for that vehicle.

| 1980...A | 1990...L | 2000...Y | 2010...A |
| 1981...B | 1991...M | 2001...1 | 2011...B |
| 1982...C | 1992...N | 2002...2 | 2012...C |
| 1983...D | 1993...P | 2003...3 | 2013...D |
| 1984...E | 1994...R | 2004...4 | 2014...E |
| 1985...F | 1995...S | 2005...5 | 2015...F |
| 1986...G | 1996...T | 2006...6 | 2016...G |
| 1987...H | 1997...V | 2007...7 | 2017...H |
| 1988...J | 1998...W | 2008...8 | 2018...J |
| 1989...K | 1999...X | 2009...9 | 2019...K |
Vehicle or Hull Identification Number Application
186A.090
186.1911
601KAR9:080
TC96-169

If a vehicle does not have a legitimate vehicle or Hull Identification Number as affixed by a manufacturer, the owner shall, before making application for a Kentucky title, apply to the Department of Vehicle Regulation for issuance of a Vehicle Identification Number plate, which shall be affixed to the vehicle in the manner prescribed by administrative regulations.
APPLICATION FOR VEHICLE OR HULL IDENTIFICATION NUMBER

INSTRUCTIONS
Complete this application, include required documentation as requested, and forward to the County Clerk’s office in your county of residence. All documents may be turned in at the Kentucky Transportation Cabinet's One Stop Shop, Rebuilt Support Section, 200 Merica Street, Frankfort KY 40622. Applicant's signature and document notarization are required. Applications submitted in person to the One Stop Shop will not be processed on that business day. Please attach the required documents as necessary.

- Proof of Ownership (pursuant to 601 KAR 9:080); Acceptable notarized proof of ownership is a title, bill of sale, registration affidavit of ownership, or court order.
- Rebuilt Proof of Ownership (pursuant to 601 KAR 9:200) NOTE: If the vehicle or boat does not have a Vehicle Identification Number (VIN/HIN), a minimum of five (5) years of ownership is required before applying for a VIN/HIN.

If you are applying for a VIN plate for a Classic Project title, check this box.

If you are applying for a VIN for a homemade trailer, provide a copy of the receipts for parts used and a notarized statement explaining where the parts originated.

SECTION 1: OWNER/APPLICANT INFORMATION

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<th>NAME</th>
<th>COUNTY OF RESIDENCE</th>
<th>EMAIL ADDRESS</th>
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<tr>
<td>ADDRESS (street or rural route)</td>
<td>CITY</td>
<td>STATE</td>
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</table>

SECTION 2: VEHICLE OR BOAT INFORMATION

| VEHICLE TYPE | [ ] Passenger Car | [ ] Truck | [ ] Motorcycle | [ ] Trailer | [ ] Boat | [ ] Other |
| MAKE | YEAR | MODEL | BODY STYLE | TRAILER DIMENSIONS |
| NAME (last known registration) | COUNTY | LICENSE PLATE # | YEAR |
| ADDRESS (street or rural route) | CITY | STATE | ZIP | PHONE |

SECTION 3: SELLER INFORMATION

| NAME | REASON FOR NON-EXISTENCE OF VIN | DATE OF SALE |
| ADDRESS (street or rural route) | CITY | STATE | ZIP | PHONE |
| NAME (person in possession of vehicle) | LOCATION (place where vehicle may be inspected by a Kentucky Certified Inspector) |
| ADDRESS (person in possession of vehicle) | CITY | STATE | ZIP | PHONE |

SECTION 4: SIGNATURE & NOTARIZATION

The undersigned owner attests that he or she is the owner of the vehicle/boat described herein and that there is no legible vehicle/boat identification number and requests that the Transportation Cabinet assign a VIN/HIN for this vehicle or vessel.

SIGNATURE (applicant)

DATE

Subscribed and attested before me this date / / . My commission expires / / .

Attesting Official/Notary Signature & Title

FOR MVL USE ONLY

Number Assigned ____________________________

Signature ______________________

186A.990 Penalties. (1) Any person who knowingly gives false, fraudulent, or erroneous information in connection with an application for the registration, and when required, title of a vehicle, or any application for assignment of a vehicle identification number, or replacement documents, shall be guilty of forgery in the second degree.
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Chart Motorcycle First Time Fees
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GYW 2/1/2017
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CHARTS - 5


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<td>$3.00</td>
<td>$6.00</td>
<td>$9.00</td>
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<td>(ALREADY NOTARIZED)</td>
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<td>BOATS (NO DVR TITLE) - PREVIOUSLY REGISTERED (WE NOTARIZE)</td>
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<td>UPDATE TITLE (LIEN, NAME, ETC.) - WE NOTARIZE</td>
<td>$3.00</td>
<td>$6.00</td>
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<tr>
<td>UPDATE TITLE - DUE TO CLERK ERROR</td>
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<td>TRANSFER - WE PREPARE VTR &amp; NOTARIZE BOTH SIGNATURES</td>
<td>$5.00</td>
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<td>WE PREPARE VTR &amp; NOTARIZE ONE SIGNATURE</td>
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<td>VTR ALREADY PREPARED &amp; NOTARIZED</td>
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<td>OUT OF STATE - MOVE IN</td>
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<tr>
<td>WE PREPARE VTR &amp; NOTARIZE</td>
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<tr>
<td>WE NOTARIZE ONLY</td>
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<tr>
<td>NEW - SAME AS TRANSFER</td>
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<tr>
<td>JUNKS - AUTO OR BOAT</td>
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<td>HAVE OWNER SIGN &amp; DATE TITLE, PUT COPY ON CLERK'S COPY</td>
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<td>SURRENDER TITLE AND PLATE</td>
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<td>LOST IN MAIL (AFTER 10 DAY WAITING PERIOD AND BEFORE THE 2 MONTH TIME PERIOD EXPIRES)</td>
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1/25/17

Chart Clerk_Notary_Fees
## CLERK / NOTARY FEES

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<tr>
<th>Service</th>
<th>Fee 1 $3.00</th>
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<tr>
<td>AFFIDAVITS - WE NOTARIZE ($1.00 TO PREPARE, $2.00 NOTARY)</td>
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<tr>
<td>BLANK AFFIDAVIT, CORRECTION, CREDITOR IN POSSESSION,</td>
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<tr>
<td>NAME CHANGE, OFF ROAD, POA, REBUILT, RED AFFIDAVIT,</td>
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<tr>
<td>REPLACEMENT, REPO, SELF STORAGE, TOWING &amp; STORAGE</td>
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<tr>
<td>HANDICAP PLATE/PLACARD</td>
<td>N/C</td>
<td>N/C</td>
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<tr>
<td>INCOMPLETE TRANSFER</td>
<td>N/C</td>
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<tr>
<td>CCG (SOLD OUT OF STATE)</td>
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<td>INSURANCE AFFIDAVIT</td>
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<td>DEALER ASSIGNMENTS - (TO COMPLETE FORM)</td>
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<tr>
<td>HANDICAP PARKING PERMITS</td>
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<td>COMPUTERIZED SCREEN PRINTS - EACH SCREEN</td>
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<td>CERTIFIED COPIES - EACH ITEM CERTIFIED</td>
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<td>PHOTOSTAT COPIES (OTHER THAN INSURANCE)</td>
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<td>FAX COPIES - FOR CUSTOMER (EXCEPT LIEN RELEASES AND PVA)</td>
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<td>CUSTOMER RECEIVING FAX</td>
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<td>JOINT RIGHTS TO SURVIVORSHIP</td>
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<tr>
<td>CREATE - (HUSBAND &amp; WIFE BOTH ON TITLE)</td>
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<tr>
<td>WE NOTARIZE - (PROCESS AS UPDATE BUT STILL COMPLETE TITLE)</td>
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<tr>
<td>(ALREADY NOTARIZED)</td>
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<tr>
<td>DISSOLVE - AFTER ONE DECEASED, PROCESS AS TRANSFER</td>
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<td><strong>(SEE CLERK FEES FOR TRANSFER)</strong></td>
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<td>TRANSFER FEE WILL BE $15.00 (ADJUST $2.00 STATE FEE ON &quot;RC&quot;)</td>
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<tr>
<td>INDIVIDUAL TO TRUST - (PROCESS AS UPDATE/STILL COMPLETE TITLE)</td>
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<tr>
<td>WE NOTARIZE</td>
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<td>$6.00</td>
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<tr>
<td>(ALREADY NOTARIZED)</td>
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1/25/17

Chart Clerk_Notary_Fees2
<table>
<thead>
<tr>
<th>CODE INVENTORY - TYPE</th>
<th>CODE EXCEPTION - REASON</th>
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<tr>
<td>C1 CERTIFICATE</td>
<td>51 LAW ENFORCEMENT</td>
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<tr>
<td>D1 DECAL REGULAR</td>
<td>52 PASSENGER OFFICIAL</td>
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<tr>
<td>D2 DECAL MOTORCYCLE</td>
<td>53 TRUCK OFFICIAL</td>
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<tr>
<td>D3 DISABLED DECAL</td>
<td>54 TRUCK SPEC OFF</td>
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<tr>
<td>01 PASSENGER CAR</td>
<td>55 TRAILER OFF</td>
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<tr>
<td>02 MOTORCYCLE</td>
<td>56 MILITARY CROSS</td>
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<td>03 HANDICAP PARKING</td>
<td>57 PASSENGER STATE</td>
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<td>04 HANDICAP VETS</td>
<td>58 TRUCK STATE</td>
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<td>05 DEALER</td>
<td>59 TRAILEE STATE</td>
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<tr>
<td>06 DEALER WHOLESALE</td>
<td>60 MOTORCYCLE STATE</td>
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<tr>
<td>07 DEALER DUPLICATE</td>
<td>61 PASSENGER CITYCO</td>
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<tr>
<td>08 DEALER MOTORCYCLE</td>
<td>62 TRUCK CITYCO</td>
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<tr>
<td>09 FARM TRUCK (YR: 99)</td>
<td>64 PURPLE HEART</td>
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<td>10 HOUSE CAR</td>
<td>65 TRAILER CITYCO</td>
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<tr>
<td>11 TRUCK TRAILER</td>
<td>66 MOTORCYCLE CITYCO</td>
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<tr>
<td>12 HOUSE TRAILER</td>
<td>67 PERSONALIZED</td>
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<tr>
<td>13 CAMPING TRAILER</td>
<td>68 AMATEUR RADIO</td>
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<tr>
<td>14 TRUCK 6,000</td>
<td>69 JUDICIAL</td>
</tr>
<tr>
<td>15 TRUCK 10,000</td>
<td>70 LEGISLATIVE</td>
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<tr>
<td>16 TRUCK 14,000</td>
<td>71 MEDAL OF HONOR</td>
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<tr>
<td>17 TRUCK 18,000</td>
<td>72 HISTORIC (YR: 22) &amp; (YR: 92)</td>
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<tr>
<td>18 TRUCK 22,000</td>
<td>73 TRUCK TRAILER - PERM (YR: 11)</td>
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<tr>
<td>19 TRUCK 26,000</td>
<td>74 STREET ROD</td>
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<tr>
<td>20 TRUCK 32,000</td>
<td>75 MILITARY OFFICEL</td>
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<tr>
<td>21 TRUCK 38,000</td>
<td>76 FRATERNAL ORDER OF POLICE</td>
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<tr>
<td>22 TRUCK 44,000</td>
<td>77 PRISONER OF WAR</td>
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<tr>
<td>23 TRUCK 56,000</td>
<td>78 VOL. FIREFIGHTER</td>
</tr>
<tr>
<td>24 TRUCK 62,000</td>
<td>79 CONGRESSIONAL</td>
</tr>
<tr>
<td>25 TRUCK 73,280</td>
<td>80 DE/RESUE</td>
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<tr>
<td>26 TRUCK 82,000</td>
<td>81 EXT WEIGHT</td>
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<tr>
<td>27 TRUCK 22,000-L</td>
<td>82 CIVIL AIR PATROL</td>
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<tr>
<td>28 TRUCK 26,000-L</td>
<td>83 PEARL HARBOR</td>
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<td>29 TRUCK 32,000-L</td>
<td>84 PERSONALIZED MCYCLE</td>
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<td>30 TRUCK 38,000-L</td>
<td>85 COLLEGIATE - UK</td>
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<td>31 TRUCK 44,000-L</td>
<td>86 COLLEGIATE - UL</td>
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<td>32 TRUCK 55,000-L</td>
<td>87 COLLEGIATE - EKU</td>
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<td>33 TRUCK 62,000-L</td>
<td>88 COLLEGIATE - WU</td>
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<tr>
<td>34 TRUCK 73,280-L</td>
<td>89 COLLEGIATE - KSU</td>
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<tr>
<td>35 TRUCK 82,000-L</td>
<td>90 COLLEGIATE - MOREHEAD</td>
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<td>36 DEALER DUP WHLSALE</td>
<td>92 COLLEGIATE - NKU</td>
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<tr>
<td>37 DEALER DUP MTRCYCLE</td>
<td>93 COLLEGIATE - MURRAY</td>
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<tr>
<td>38 NATIONAL GUARD</td>
<td>94 DUP GENERAL ASSEMBLY</td>
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<tr>
<td>39 NATURE CARDINAL</td>
<td>95 CIVIC EVENT</td>
</tr>
<tr>
<td>40 NATURE LYNX</td>
<td>96 MASONIC ORDER</td>
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<tr>
<td>41 NATURE MONARCH</td>
<td>97 COLLEGIATE - INDEPENDENT</td>
</tr>
<tr>
<td>42 CHILD VICTIM</td>
<td>98 PEARL HARBOR</td>
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<tr>
<td>43 DISABLED POW</td>
<td>99 DUCKS UNLIMITED</td>
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<tr>
<td>44 DISABLED MOTORCYCLE</td>
<td>7B SPAVINFETTER</td>
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<td>45 HORSE COUNCIL</td>
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<tr>
<td>46 VETERANS: ARMY</td>
<td>T1 DECAL TYPE (YR: 22)</td>
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<td>47 VETERANS: NAVY</td>
<td>B1 BOAT DECAL</td>
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<tr>
<td>48 VETERANS: MAINE CORPS</td>
<td>U1 HANDICAP PLAC. - PERM (YR: 22)</td>
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<tr>
<td>49 VETERANS: AIR FORCE</td>
<td>H1 HANDICAP PLAC. - TEMP (YR: 22)</td>
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<tr>
<td>50 VETERANS: COAST GUARD</td>
<td>H2 HANDICAP PLAC. - TEMP (YR: 22)</td>
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**Title Codes**

- 1 ORIGINAL
- 2 OUT OF STATE
- 3 TRANSFER
- 4 UPDATE
- 5 DUPLICATE
- 6 DEALER ASSIGNMENT
- 7 MULTIPLE TRANSFER
- 8 SALVAGE
- 9 FORCED

**Personalized Special**

- 1A DISABLED VETERAN
- 2A NATIONAL GUARD
- 2B MEDAL OF HONOR
- 3A DISABLED P.O.W.
- 3B P.O.W.
- 4A ARMY
- 4B PEARL HARBOR
- 5A NAVY
- 6A MARINES
- 6B CIVIL AIR PATROL
- 7A AIR FORCE

**Temp Tag Codes**

- 9A MILITARY CROSS

3/30/2011

Chart Codes
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<tr>
<th>STATES WHICH ISSUE BOAT TITLES</th>
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<tr>
<td>CALIFORNIA</td>
<td>MOTOR VEHICLE LICENSING</td>
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<tr>
<td>DISTRICT OF COLUMBIA</td>
<td>PO BOX 2014</td>
</tr>
<tr>
<td>FLORIDA</td>
<td>FRANKFORT, KY 40602-2014</td>
</tr>
<tr>
<td>ILLINOIS</td>
<td>(866) 605-0002</td>
</tr>
<tr>
<td>INDIANA</td>
<td>FAX (502) 554-1686</td>
</tr>
<tr>
<td>IOWA</td>
<td>THE PUBLIC CALLS: (502) 564-1257</td>
</tr>
<tr>
<td>KENTUCKY</td>
<td>KY REVENUE CABINET-WYATT GREGORY</td>
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<tr>
<td>MARYLAND</td>
<td>MOTOR VEHICLE USAGE TAX SECTION</td>
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<tr>
<td>MICHIGAN</td>
<td>PO BOX 1303</td>
</tr>
<tr>
<td>MINNESOTA</td>
<td>FRANKFORT, KY 40602</td>
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<tr>
<td>MISSOURI</td>
<td>(502) 564-4455 OR (888) 312-2327</td>
</tr>
<tr>
<td>MONTANA</td>
<td>FAX (502) 564-2906</td>
</tr>
<tr>
<td>NEVADA</td>
<td>SALE/USE TAX - (502) 564-5170</td>
</tr>
<tr>
<td>NEW JERSEY</td>
<td>HELP DESK</td>
</tr>
<tr>
<td>NEW YORK</td>
<td>EQUIPMENT (502) 564-7576</td>
</tr>
<tr>
<td>NEW MEXICO</td>
<td>COMPUTER SCREENS (502) 564-3298</td>
</tr>
<tr>
<td>NORTH CAROLINA</td>
<td>WINDOWS LOGIN RESET (502) 564-3574</td>
</tr>
<tr>
<td>NORTH DAKOTA</td>
<td>AVIS PASSWORD RESET (502) 564-7576</td>
</tr>
<tr>
<td>OHIO</td>
<td>U-DRIVE-IT</td>
</tr>
<tr>
<td>OKLAHOMA</td>
<td>(502) 564-6401</td>
</tr>
<tr>
<td>OREGON</td>
<td>FAX (502) 564-1948</td>
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<tr>
<td>RHODE ISLAND</td>
<td>REBUILT</td>
</tr>
<tr>
<td>SOUTH CAROLINA</td>
<td>(502) 564-2850</td>
</tr>
<tr>
<td>SOUTH DAKOTA</td>
<td>DEALER COMMISSION: CARLOS CASSIDY</td>
</tr>
<tr>
<td>TEXAS</td>
<td>(502) 573-1000</td>
</tr>
<tr>
<td>UTAH</td>
<td>FAX (502) 573-1003</td>
</tr>
<tr>
<td>UTAH</td>
<td>105 SEA HERO RD, FRANKFORT, KY 40601</td>
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<tr>
<td>WASHINGTON</td>
<td>STATE PVA</td>
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<tr>
<td>WEST VIRGINIA</td>
<td>(502) 564-8180</td>
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<td>WISCONSIN</td>
<td>FAX (502) 564-8192</td>
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<tr>
<td></td>
<td>123 WALNUT ST, FRANKFORT, KY 40602</td>
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<td>HOUSE TRL</td>
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<td></td>
<td>CAMP TRL</td>
<td>R CT</td>
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<td></td>
<td>TRUCK TRL</td>
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<td>BOAT TRL</td>
<td>U BT</td>
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<td></td>
<td>UTILITY TRL</td>
<td>U UT</td>
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<td></td>
<td>HOUSE CAR</td>
<td>V MH 80</td>
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<td>SNOWMOBILE</td>
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<td></td>
<td>MOTORCYCLE</td>
<td>Z MC</td>
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