

Frequently Asked Questions



Who is responsible for setting property taxes?

The Corbin Board of Education is responsible for levying the real estate and personal property tax rates for property located within the Corbin Independent School district. The property values are determined by county Property Valuation Administrators for which the property is located. In Kentucky, a property is valued at 100% of fair market value, as of January 1 of each year. For example:

$$\text{Tax Assessment as determined by PVA} \times \text{Tax Rate Levied by Board of Education} = \text{Taxes Due}$$

The Corbin Independent Schools Tax Collector is responsible for collecting property taxes due to the Corbin Independent School district.

What is personal property?

Personal property includes business furniture, fixtures, and inventory.

What is Fair Market Value?

Fair Market Value is a method for predicting the value of a property based on a direct comparison of recently sold similar properties. This approach is used by a PVA to estimate the value of residential properties.

What is the 2023 property tax collection cycle for Corbin Independent School District (CISD)?

2023 Collection Cycle Dates

2% Discount through October 31, 2023

Face Value amount through December 31, 2023

5% Penalty January 1 through January 31, 2024

10% Penalty after January 31, 2024

In fairness to all taxpayers of Corbin Independent School District, the above dates will be adhered to and no exceptions can be made. Payments received with a postmark after the due date will be returned to the taxpayer, and the higher amount will be due.

What should I do with my tax bill if I maintain an escrow account?

All tax bills are sent directly to the property owner. If you maintain an escrow account for your property, you will need to forward the entire tax bill to the financial institution that manages your account.

Failure to do so does not relieve you from payment or entitle you to a remission of penalty or extension of payment deadlines.

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How do I pay my 2023 property tax bill by mail?

Taxpayers can mail a check or money order to the Corbin Board of Education ATTN: Tax Collector 108 Roy Kidd Ave Corbin, KY 40701. Please include your tax bill or write your bill number on your check or money order. All checks must be made payable to Corbin Independent Schools. Please do NOT send cash via mail. All payments must be postmarked by the due date.

Tax payments with errors will be returned to the issuer and remain unpaid and could be subject to penalty and/or loss of discount based on the repayment date. This includes undated and unsigned checks, checks when the numeric and written amount don't match, and amount paid is not the amount due. Underpayments will not be accepted.

If you wait until the last day to mail your payment, it is recommended that you send your payment via certified mail/return receipt.

How do I pay my 2023 property taxes in-person?

Taxpayers can pay in-person at the Corbin BOE Annex Building at 311 Barbourville St. No tax payments will be accepted in-person at 108 Roy Kidd Ave building. The tax collector will accept payments in-person via check, money order, cash or credit card (all major credit cards accepted; fees do apply). CIS reserves the right to request identification with payment.

The Corbin BOE Annex is open to taxpayers Monday through Friday 8am – 4pm and closed weekends and holidays; no appointments are necessary. Please note the annex will be closed to taxpayers the following dates: November 22 through November 24, 2023 (Thanksgiving Break); December 18, 2023 through January 1, 2024 (Winter Break); January 15 (Martin Luther King Jr. Day); and April 1 through April 5, 2024 (Spring Break).

Can I make partial payments on my property tax bill?

The Corbin Board of Education is unable to accept installment payments on any property tax bill. Payment in full must be received in order to be processed. Any partial payments will be returned to the issuer. Please follow the payment schedules listed on bill.

Can I pay multiple bills with a single check?

Corbin Independent School District will accept a single check as payment for multiple bills. Please make sure you enclose tax bills for all bills which you are paying or otherwise submit documentation clearly showing all bills you wish to pay. Please verify that your check total equals the total amount due for all bills to avoid delays in processing which could result in additional penalty.

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How do I request a copy of my school tax bill?

In order to save postage and paper, please use email to request an additional copy of your tax bill after October 1, 2023. Please email the office of the tax collector a bill request at jay.damron@corbin.kyschools.us and include name of property owner, address of property, etc. Please allow 48 hours for a response.

Why didn't I receive a tax bill?

If you are a property owner and did not receive a tax bill, please contact the office of the tax collector by phone at (606)528-1303 ext. 10023 or by email at jay.damron@corbin.kyschools.us. Please allow 48 hours for an email response.

Please take note that failure to receive a notice of taxes due, does not relieve you from payment or entitle you to a remission of penalty or extension of payment deadlines.

How do I obtain a receipt for my property taxes?

If you are paying in-person, you will receive a receipt upon request at time of payment. If you wish to obtain a receipt for a payment made by mail, please include a self-addressed stamped envelope and a receipt will be returned to you. Or email jay.damron@corbin.kyschools.us a receipt request. Please include name of property owner, property address, and bill number in email request and allow 48 hours for a response.

What if my tax payment is returned for insufficient funds?

Upon notice a check has been returned by the issuer's financial institution, the tax bill will be unpaid. The tax bill is then due for the tax liability including any penalties or loss of discounts based on the repayment date. A \$25.00 processing fee for each returned check will also be due to Corbin Independent Schools.

What Exemptions are available?

In Kentucky, homeowners who are at least 65 years of age or who have been classified as totally disabled and meet other requirements are eligible for discount and/or exemption. All exemption applications must be filed with your local PVA office. A formal application must be filed and approved with the PVA office before any exemption can be granted by the school district.

One exemption is allowed per household. Once applicants have been approved by their PVA office, they are not required to file annually. However, if they move, they are required to reapply for the exemption for their new residence.

For more information, please refer to *KRS Chapter 132 Levy and Assessment of Property Taxes*.

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When is the deadline for paying my school property taxes?

Any taxes paid after December 31, 2023 will be subject to penalty and interest.

How can I change the name/mailing address on my property?

Name and address changes should be made by your county PVA office. The school district cannot make changes to any information listed on a counties tax roll.

If I purchase property after Jan 1, when will I get a tax bill?

Depending on your closing statement, you may be required to pay the tax bill in the previous owner's name. This should be an adjustment of your closing costs and determined at the time of closing. Taxes will be based on the current year's assessment value which may be different than your sales price.

Will Corbin Independent School District (CISD) offer a discount on property taxes for paying early?

Yes. CISD will offer a 2% discount through October 31, 2023.

How do I appeal my property assessment?

If a taxpayer feels they have been over-assessed, you can file an appeal with your local PVA office. For more information, please refer to *KRS 133.120 Appeal Procedure*.

Please remember that the assessed value of your property is set by the Knox County PVA or Whitley County PVA and only they can change the value of the assessment.

It is important to note the purpose of a reassessment is to distribute the property tax equitably among properties based on current market values. All reassessed property values are generated by your PVA and NOT the school district. The district does not possess any information with regard to the proposed reassessed values.

**PVA Directory for all KY Counties:

[https://revenue.ky.gov/Property/Documents/PVA%20Directory%20\(2018-2022\)%20for%20web\(6-19\).pdf](https://revenue.ky.gov/Property/Documents/PVA%20Directory%20(2018-2022)%20for%20web(6-19).pdf)