

EXPLANATION OF NOTICE, CONTINUED
 TAXPAYER ID: 000025305
 NOTICE NUMBER: 112193120

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TOTAL DUE AS OF: 06/27/2024	TOTAL AMOUNT OF TAX 5,482.24 TOT	BALANCE DUE 5,482.24
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PLEASE RETURN THE NOTICE OF TAX DUE STUB WITH PAYMENT TO:
 DEPARTMENT OF REVENUE, FRANKFORT, KENTUCKY 40619.

ONLINE PAYMENT OPTIONS ARE AVAILABLE. THE DEPARTMENT OF
 REVENUE ACCEPTS PAYMENTS BY CREDIT CARD OR ELECTRONIC CHECK.
 PAYMENT RULES VARY BY TAX TYPE. YOU MAY GET MORE DETAILS AND
 MAKE PAYMENTS AT [HTTPS://EPAYMENT.KY.GOV/EPAY](https://epayment.ky.gov/epay).

TO PAY BY PHONE, PLEASE CALL (502) 564-4921, EXT. 5357. CARDS
 ACCEPTED ARE VISA, MASTERCARD, DISCOVER OR AMEX. 2.75%
~~CONVENIENCE FEE FOR CREDIT CARD PAYMENT OR 1.5% CONVENIENCE~~
 FEE FOR DEBIT CARD PAYMENT. NO CHARGE FOR ELECTRONIC CHECKS.

IMPORTANT REMINDER: INCLUDE YOUR TAXPAYER IDENTIFICATION
 NUMBER, TYPE OF TAX, AND TAX PERIOD ON ANY PAYMENT OR
 LETTER SENT TO THE DEPARTMENT OF REVENUE. THIS ENABLES THE
 DEPARTMENT OF REVENUE TO CORRECTLY CREDIT YOUR ACCOUNT FOR
 THE TAX PERIOD AND TYPE TAX FOR WHICH YOU INTENDED.

REPLY TO: GISELLE 4759
 DEPARTMENT OF REVENUE
 STATION NUMBER 62
 501 HIGH STREET
 FRANKFORT KY 40601

TEL: (502) 564-9701
 OFFICE HOURS: 8:00 A.M. TO 5:00 P.M. EASTERN TIME

NOTICE REQUIREMENT FOR INTERNET POSTING

IF YOUR TAX LIABILITY REMAINS UNPAID FOR MORE THAN 90 DAYS
 AFTER THE DATE OF THIS ORIGINAL NOTICE, THE DEPARTMENT OF
 REVENUE MAY POST YOUR NAME AND THIS LIABILITY FOR PUBLIC
 INSPECTION, INCLUDING POSTINGS IN YOUR LOCAL NEWSPAPER AND/OR
 ON THE INTERNET. HOWEVER, IF YOU NOTIFY THE DEPARTMENT IN
 WRITING DURING THIS PERIOD OF ANY OF THE FOLLOWING, THE
 DEPARTMENT MUST EXCLUDE YOUR NAME FROM ANY PUBLIC POSTING:

1. YOU HAVE AN APPEAL PENDING OR INTEND TO FILE AN APPEAL
 PURSUANT TO KRS 131.110 ET SEQ. WITH RESPECT TO THIS
 LIABILITY;
2. YOU ARE CURRENTLY PAYING THIS TAX LIABILITY THROUGH A
 VALID PAY AGREEMENT;
3. THE DEPARTMENT IS REVIEWING OR ADJUSTING THIS TAX LIABILITY;
4. YOU ARE IN BANKRUPTCY AND THE AUTOMATIC STAY IS STILL IN
 EFFECT.

ADDITIONALLY, A TAXPAYER'S NAME WILL BE EXCLUDED OR REMOVED
 FROM ANY PUBLIC POSTING IN THE EVENT THE DEPARTMENT IS
 NOTIFIED IN WRITING THAT THE TAXPAYER IS DECEASED.

PLEASE PROVIDE WRITTEN BASIS FOR EXCLUSION TO THE **DIVISION**
OF COLLECTIONS, P.O. BOX 491, FRANKFORT, KY 40602, OR E-MAIL
 IT TO KRC.WEBRESPONSENOTICEOFTAXDUE@KY.GOV.

The mission of the Kentucky Department of Revenue (DOR) is to provide courteous, accurate and efficient services for the benefit of the Commonwealth and administer Kentucky tax laws in a fair and impartial manner. As a Kentucky taxpayer, you have the right to expect the DOR to honor its mission and uphold your rights every time you contact or are contacted by the DOR.

The following is a summary of your rights and the DOR's responsibilities to you as a Kentucky taxpayer

RIGHTS OF TAXPAYER

Privacy—You have the right to privacy of information provided to the DOR.

Assistance—You have the right to advice and assistance from the DOR in complying with state tax laws.

Explanation—You have the right to a clear and concise explanation of:

- basis of assessment of additional taxes, interest and penalties, or the denial or reduction of any refund;
- procedure for protest and appeal of a Notice of Tax Due, a reduction or denial of a refund, or a denial of a request for additional time to file a supporting statement; and
- tax laws and changes in the tax laws so that you can comply with the law.

Protest and Appeal—You have the right to file a protest with the DOR if you disagree with a Notice of Tax Due, a reduction or denial of a refund, or a denial of a request for additional time to file a supporting statement. If you file a timely protest, you have a right to a conference to discuss the matter. If you are not satisfied with the Department's final ruling following your protest, you may appeal the final ruling to the Kentucky Board of Tax Appeals pursuant to KRS 131.110(5) and KRS 49.220 et. seq.

Representation—You have the right to representation by your authorized agent (attorney, accountant, or other person) in any hearing or conference with the DOR. You have the right to be informed of this right prior to the conference or hearing. If you intend for your representative to attend the conference or hearing in your place, you will be required to give your representative a power of attorney before the DOR can discuss tax matters with your authorized agent. See Form 20A100.

Recordings—You have the right to make an audio recording of any meeting, conference, or hearing with the DOR. The DOR has the right to make an audio recording, if you are notified in writing in advance or if you make a recording. You have the right to receive a copy of the recording.

Consideration—You have the right to consideration of:

- waiver of penalties or collection fees if "reasonable cause" for reduction or waiver is given ("reasonable cause" is defined in KRS 131.010(9) as: "an event, happening, or circumstance entirely beyond the knowledge or control of the taxpayer who has exercised due care and prudence in the filing of a return or report or the payment of monies due the department pursuant to law or administrative regulation");
- installment payments of delinquent taxes, interest and penalties;
- waiver of interest and penalties, but not taxes, resulting from incorrect written advice from the DOR if all facts were given and the law did not change or the courts did not issue a ruling to the contrary;
- extension of time for filing reports or returns; and
- payment of charges incurred resulting from an erroneous filing of a lien or levy by the DOR.

Guarantee—You have the right to a guarantee that DOR employees are not paid, evaluated, or promoted based on taxes assessed or collected, or a tax assessment or collection quota or goal imposed or suggested.

Damages—You have the right to file a claim for actual and direct monetary damages with the Kentucky Board of Tax Appeals if a DOR employee willfully, recklessly, and intentionally disregards your rights as a Kentucky taxpayer.

Interest—You may have the right to receive interest on an overpayment of tax.

REVENUE DEPARTMENT RESPONSIBILITIES

The DOR has the responsibility to:

- perform audits, conduct conferences and hearings with you at reasonable times and places;
- authorize, require or conduct an investigation or surveillance of you only if it relates to a tax matter;
- make a written request for payment of delinquent taxes which are due and payable at least 30 days prior to seizure and sale of your assets;
- conduct educational and informational programs to help you understand and comply with the laws;
- publish clear and simple statements to explain tax procedures, remedies, your rights and obligations, and the rights and obligations of the DOR;
- notify you in writing when an erroneously filed lien or levy is released and, if requested, notify major credit reporting companies in counties where lien was filed;
- advise you of procedures, remedies and your rights and obligations with an original notice of audit, or when an original notice of tax due is issued, a refund or credit is denied or reduced, or a license or permit is denied, revoked or canceled;
- notify you in writing prior to termination or modification of a payment agreement;
- furnish copies of the agent's audit workpapers and a written narrative explaining the reason(s) for the assessment;
- resolve tax controversies on a fair and equitable basis at the administrative level whenever possible; and
- notify you in writing at your last known address at least 60 days prior to publishing your name on a list of delinquent taxpayers for which a tax or judgment lien has been filed.

This information merely summarizes your rights as a Kentucky taxpayer and the responsibilities of the Department of Revenue. The Kentucky Taxpayers' Bill of Rights may be found in the Kentucky Revised Statutes (KRS) at Chapter 131.041—131.083. Additional rights and responsibilities are provided for in KRS 131.020, 131.110, 131.170, 131.1817, 131.183, 131.190, 131.500, 131.654, 133.120, 133.130, 134.580, and 134.590.

WHERE TO GET ASSISTANCE

QUESTIONS regarding this notice should be directed to the telephone number or address shown in the "REPLY TO" area of this notice. General taxpayer assistance can be obtained by contacting the DOR, Frankfort, Kentucky 40620, (502) 564-4581.

The DOR also has a Taxpayer Ombudsman whose job is to serve as an advocate for taxpayers' rights. One of the main functions of the office is to ensure that your rights as a Kentucky taxpayer are protected. An important function of the Taxpayer Ombudsman's Office is to confer with DOR employees when you have a problem or conflict that you have been unable to resolve. However, it is not the role of the Ombudsman's Office to intercede in an audit, handle a protest, waive taxes, penalty or interest, or answer technical tax questions. To file a protest see PROTEST AND APPEAL PROCEDURES. Please do not mail your protest to the Ombudsman.

- Office of Taxpayer Ombudsman, P. O. Box 930, Frankfort, KY 40602, (502) 564-7822. Telecommunication Device for the Deaf (TDD), call (502) 564-3058.

COMMONWEALTH OF KENTUCKY
DEPARTMENT OF REVENUE
FRANKFORT, KY 40619

NOTICE DATE 06/13/2024	PERIOD 07/01/2024-06/30/2025	CASE 000000025305033	TAX PUBLIC SERVICE COMMISSION ASSESSMENT
NOTICE # 112193120	RETURN DUE 07/31/2024	TAXPAYER-ID 000025305	TAXPAYER NAME MEADE COUNTY WATER DISTRICT

EXPLANATION OF NOTICE

ANNUAL PUBLIC SERVICE COMMISSION ASSESSMENT FOR THE ABOVE PERIOD.

MESSAGES: PENALTIES PROVIDED PER KRS 278.990(3) INCLUDE \$1,000, PLUS \$25 PER DAY FOR EACH DAY THE ASSESSMENT REMAINS UNPAID. KRS 131.440(1)(A) IMPOSES A COST OF COLLECTION FEE FOR TWENTY-FIVE PERCENT (25%) ON ALL ASSESSMENTS WHICH ARE OR BECOME DUE AND OWING TO THE DEPARTMENT. IF THE AMOUNT DUE IS NOT PAID BY THE DUE DATE, THESE PENALTIES AND FEES MAY BE ADDED TO THIS ASSESSMENT AND REFERRED FOR ENFORCED COLLECTION ACTION.

QUESTIONS CONCERNING THIS ASSESSMENT MAY BE DIRECTED TO THE PUBLIC SERVICE COMMISSION, 211 SOWER BOULEVARD, PO BOX 615, FRANKFORT, KENTUCKY 40602, TELEPHONE NUMBER (502) 564-3940. KRS 278.130 PROVIDES FOR THE ANNUAL ASSESSMENT OF PUBLIC SERVICE COMPANIES.

GROSS INTRASTATE RECEIPTS

TAX LIABILITY

TOTAL LIABILITY

PAID ON ACCOUNT
CK# _____ CASH

MEADE CO WATER
BRANDENBURG KY
PAID ON ACCOUNT
CK# _____ CASH

JUN 17 2024

MEADE CO WATER
BRANDENBURG KY

3,527,827.00

TAX LIABILITY
5,482.24

TOTAL LIABILITY
5,482.24

<<<< EXPLANATION OF NOTICE CONTINUED ON NEXT PAGE >>>>

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- advise you of procedures, remedies and your rights and obligations with an original notice of audit, or when an original notice of tax due is issued, a refund or credit is denied or reduced, or a license or permit is denied, revoked or canceled;
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