

2008-09 through 2012-13 Tax Rates by Levied Type as of 11/30/12

| District | 2012-13 Rate Levied Type | 2011-12 Rate Levied Type | 2010-11 Rate Levied Type | 2009-10 Rate Levied Type | 2008-09 Rate Levied Type |
|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 001 Adair County | 4% | 4% | 4% | 4% | 4% |
| 005 Allen County | 4% | 4% | 4% | Compensating | Compensating |
| 006 Anchorage Independent | Other | Other | Other | Other | Other |
| 011 Anderson County | Other | Other | Other | Other | 4% |
| 012 Ashland Independent | 4% | 4% | 4% | 4% | 4% |
| 013 Augusta Independent | Compensating | Compensating | Compensating | Compensating | Compensating |
| 015 Ballard County | Other | Other | 4% | Compensating | 4% |
| 016 Barbourville Independent | Compensating | 4% | 4% | 4% | 4% |
| 017 Bardstown Independent | 4% | 4% | 4% | 4% | 4% |
| 021 Barren County | Sub [1] | Compensating | Other | Other | Sub [1] |
| 025 Bath County | Compensating | Compensating | House Bill 940 | 4% | 4% |
| 026 Beechwood Independent | 4% | Compensating | 4% | Compensating | 4% |
| 031 Bell County | 4% | Compensating | Compensating | 4% | 4% |
| 032 Bellevue Independent | 4% | 4% | 4% | 4% | 4% |
| 034 Berea Independent | Other | 4% | 4% | 4% | 4% |
| 035 Boone County | Compensating | Compensating | 4% | Compensating | 4% |
| 041 Bourbon County | Compensating | 4% | 4% | 4% | 4% |
| 042 Bowling Green Independent | Sub [1] | 4% | Other | 4% | 4% |
| 045 Boyd County | Compensating | 4% | Compensating | Compensating | Compensating |
| 051 Boyle County | 4% | 4% | 4% | 4% | 4% |
| 055 Bracken County | Compensating | Compensating | Compensating | Compensating | Compensating |
| 061 Breathitt County | Compensating | Compensating | Other | Other | Other |
| 065 Breckinridge County | 4% | 4% | 4% | 4% | 4% |
| 071 Bullitt County | 4% | 4% | 4% | 4% | 4% |
| 072 Burgin Independent | 4% | 4% | 4% | 4% | 4% |
| 075 Butler County | Other | Other | Compensating | Other | Other |
| 081 Caldwell County | 4% | 4% | Other | Compensating | Compensating |
| 085 Calloway County | 4% | 4% | 4% | 4% | 4% |
| 091 Campbell County | Compensating | 4% | 4% | 4% | 4% |
| 092 Campbellsville Independent | 4% | 4% | 4% | 4% | 4% |
| 095 Carlisle County | 4% | Compensating | 4% | 4% | 4% |
| 101 Carroll County | Compensating | Compensating | 4% | 4% | 4% |
| 105 Carter County | Compensating | Other | Compensating | Compensating | Other |
| 111 Casey County | 4% | Compensating | Compensating | 4% | 4% |
| 113 Caverna Independent | 4% | Compensating | 4% | 4% | Compensating |
| 115 Christian County | 4% | Other | 4% | Compensating | 4% |
| 121 Clark County | 4% | 4% | 4% | 4% | 4% |
| 125 Clay County | Compensating | Compensating | Compensating | 4% | Compensating |
| 131 Clinton County | Other | Other | Compensating | Other | 4% |
| 132 Cloverport Independent | 4% | 4% | 4% | 4% | 4% |
| 133 Corbin Independent | Compensating | Compensating | Sub [1] | Compensating | Compensating |
| 134 Covington Independent | Compensating | 4% | 4% | 4% | 4% |
| 135 Crittenden County | Compensating | Other | 4% | 4% | 4% |
| 141 Cumberland County | 4% | 4% | 4% | House Bill 940 | 4% |
| 143 Danville Independent | 4% | 4% | 4% | 4% | 4% |
| 145 Daviess County | 4% | 4% | Compensating | Sub [1] | 4% |
| 146 Dawson Springs Independent | Compensating | Other | Compensating | House Bill 940 | Compensating |
| 147 Dayton Independent | 4% | 4% | 4% | 4% | 4% |
| 149 East Bernstadt Independent | 4% | 4% | House Bill 940 | Compensating | Compensating |
| 151 Edmonson County | 4% | Compensating | Compensating | 4% | 4% |
| 152 Elizabethtown Independent | 4% | 4% | 4% | 4% | 4% |
| 155 Elliott County | Compensating | Compensating | Compensating | Compensating | Compensating |
| 156 Eminence Independent | 4% | 4% | 4% | 4% | 4% |
| 157 Erlanger-Elsmere Independent | 4% | 4% | 4% | 4% | 4% |
| 161 Estill County | Compensating | Compensating | Compensating | Compensating | 4% |
| 162 Fairview Independent | 4% | 4% | 4% | Compensating | Compensating |
| 165 Fayette County | Other | Other | Other | Other | 4% |
| 171 Fleming County | Other | Other | Other | Other | Other |
| 175 Floyd County | Other | Compensating | Other | Compensating | Compensating |
| 176 Fort Thomas Independent | 4% | 4% | 4% | 4% | 4% |
| 177 Frankfort Independent | 4% | 4% | 4% | 4% | 4% |
| 181 Franklin County | 4% | Compensating | 4% | 4% | 4% |
| 185 Fulton County | Compensating | Other | Compensating | Compensating | Other |
| 186 Fulton Independent | Other | Compensating | Other | Other | Compensating |
| 191 Gallatin County | Compensating | Compensating | 4% | 4% | Other |
| 195 Garrard County | Compensating | 4% | Other | 4% | Other |
| 197 Glasgow Independent | Compensating | Compensating | Compensating | 4% | 4% |
| 201 Grant County | Compensating | Other | Compensating | Other | 4% |
| 205 Graves County | 4% | 4% | 4% | 4% | 4% |
| 211 Grayson County | 4% | 4% | 4% | 4% | 4% |
| 215 Green County | Other | Sub [1] | Other | Other | Other |
| 221 Greenup County | 4% | 4% | 4% | Compensating | 4% |
| 225 Hancock County | Compensating | Compensating | Compensating | Other | Compensating |
| 231 Hardin County | Compensating | Sub [1] | 4% | 4% | 4% |
| 235 Harlan County | 4% | 4% | 4% | 4% | 4% |
| 236 Harlan Independent | Compensating | Other | Compensating | Other | Other |

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|------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 241 Harrison County | 4% | Compensating | Compensating | 4% | 4% |
| 245 Hart County | 4% | Compensating | 4% | 4% | 4% |
| 246 Hazard Independent | Compensating | Sub [1] | 4% | Compensating | Compensating |
| 251 Henderson County | 4% | 4% | 4% | 4% | 4% |
| 255 Henry County | 4% | Compensating | 4% | 4% | 4% |
| 261 Hickman County | 4% | 4% | 4% | 4% | 4% |
| 265 Hopkins County | Other | Other | Other | Compensating | 4% |
| 271 Jackson County | Compensating | Compensating | Other | 4% | 4% |
| 272 Jackson Independent | Compensating | Compensating | Compensating | Compensating | Compensating |
| 275 Jefferson County | 4% | Compensating | 4% | 4% | 4% |
| 276 Jenkins Independent | Compensating | Compensating | Compensating | House Bill 940 | Compensating |
| 281 Jessamine County | Other | Other | Other | 4% | Sub [1] |
| 285 Johnson County | 4% | Compensating | Compensating | Compensating | Compensating |
| 291 Kenton County | Compensating | Other | Compensating | Compensating | 4% |
| 295 Knott County | Compensating | Compensating | Compensating | Compensating | House Bill 940 |
| 301 Knox County | Compensating | Compensating | Compensating | 4% | 4% |
| 305 LaRue County | Compensating | Compensating | Compensating | Other | Compensating |
| 311 Laurel County | Compensating | House Bill 940 | Compensating | Compensating | Compensating |
| 315 Lawrence County | Compensating | 4% | Compensating | 4% | House Bill 940 |
| 321 Lee County | House Bill 940 | Compensating | Compensating | Compensating | Compensating |
| 325 Leslie County | 4% | Compensating | 4% | House Bill 940 | 4% |
| 331 Letcher County | 4% | 4% | Compensating | 4% | 4% |
| 335 Lewis County | Compensating | House Bill 940 | Compensating | Compensating | Compensating |
| 341 Lincoln County | 4% | 4% | 4% | 4% | 4% |
| 345 Livingston County | Other | Other | 4% | Other | Compensating |
| 351 Logan County | 4% | 4% | Compensating | Compensating | 4% |
| 354 Ludlow Independent | 4% | 4% | 4% | Compensating | 4% |
| 361 Lyon County | Compensating | 4% | 4% | 4% | House Bill 940 |
| 365 Madison County | Other | 4% | 4% | 4% | 4% |
| 371 Magoffin County | Compensating | Compensating | Compensating | Compensating | Compensating |
| 375 Marion County | Other | 4% | 4% | 4% | 4% |
| 381 Marshall County | 4% | 4% | 4% | Compensating | 4% |
| 385 Martin County | 4% | Compensating | Other | Other | Other |
| 391 Mason County | Compensating | Compensating | Other | Other | Other |
| 392 Mayfield Independent | Other | Other | House Bill 940 | Other | Other |
| 395 McCracken County | Other | Other | Other | 4% | 4% |
| 401 McCreary County | Compensating | 4% | Compensating | Compensating | Compensating |
| 405 McLean County | 4% | Compensating | 4% | 4% | 4% |
| 411 Meade County | Compensating | Compensating | Compensating | Compensating | House Bill 940 |
| 415 Menifee County | Compensating | 4% | Compensating | 4% | 4% |
| 421 Mercer County | 4% | 4% | 4% | 4% | 4% |
| 425 Metcalfe County | Compensating | Compensating | 4% | 4% | Compensating |
| 426 Middlesboro Independent | Compensating | Compensating | Compensating | 4% | Compensating |
| 431 Monroe County | 4% | Compensating | Compensating | 4% | 4% |
| 435 Montgomery County | Compensating | 4% | Compensating | Compensating | 4% |
| 436 Monticello Independent | | Compensating | Compensating | 4% | Compensating |
| 441 Morgan County | Compensating | Compensating | Compensating | Compensating | 4% |
| 445 Muhlenberg County | Other | Other | Compensating | Other | Other |
| 446 Murray Independent | 4% | 4% | 4% | 4% | 4% |
| 451 Nelson County | 4% | Other | 4% | 4% | 4% |
| 452 Newport Independent | Compensating | 4% | House Bill 940 | Other | 4% |
| 455 Nicholas County | Compensating | Compensating | Compensating | Compensating | Compensating |
| 461 Ohio County | Other | Compensating | Other | Other | 4% |
| 465 Oldham County | Other | Other | Other | Compensating | House Bill 940 |
| 471 Owen County | 4% | Compensating | Other | 4% | 4% |
| 472 Owensboro Independent | 4% | Other | Compensating | Other | 4% |
| 475 Owsley County | Compensating | Compensating | Compensating | Compensating | Compensating |
| 476 Paducah Independent | 4% | Other | 4% | Sub [1] | 4% |
| 477 Paintsville Independent | Other | Compensating | Compensating | Compensating | Other |
| 478 Paris Independent | 4% | 4% | Compensating | Compensating | Compensating |
| 481 Pendleton County | Compensating | 4% | 4% | 4% | 4% |
| 485 Perry County | 4% | Compensating | 4% | 4% | 4% |
| 491 Pike County | Compensating | Compensating | Sub [1] | 4% | Compensating |
| 492 Pikeville Independent | Compensating | Other | Compensating | Other | 4% |
| 493 Pineville Independent | 4% | Compensating | 4% | 4% | Compensating |
| 495 Powell County | 4% | 4% | 4% | 4% | 4% |
| 501 Pulaski County | Compensating | Compensating | Compensating | Compensating | Other |
| 502 Raceland Independent | Compensating | Compensating | Compensating | Compensating | Compensating |
| 505 Robertson County | Compensating | Sub [1] | 4% | 4% | 4% |
| 511 Rockcastle County | Compensating | Compensating | Compensating | Compensating | Compensating |
| 515 Rowan County | Compensating | 4% | Other | Other | 4% |
| 521 Russell County | Other | Other | 4% | 4% | 4% |
| 522 Russell Independent | 4% | 4% | 4% | Compensating | 4% |
| 523 Russellville Independent | Other | 4% | Compensating | 4% | 4% |
| 524 Science Hill Independent | 4% | 4% | 4% | 4% | 4% |
| 525 Scott County | 4% | 4% | 4% | 4% | 4% |

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|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 531 Shelby County | Other | Sub [1] | Other | 4% | 4% |
| 533 Silver Grove Independent | 4% | 4% | 4% | Compensating | Sub [1] |
| 535 Simpson County | Other | 4% | 4% | 4% | 4% |
| 536 Somerset Independent | 4% | 4% | 4% | 4% | 4% |
| 537 Southgate Independent | 4% | 4% | 4% | 4% | 4% |
| 541 Spencer County | 4% | Compensating | 4% | Other | 4% |
| 545 Taylor County | Compensating | Compensating | 4% | 4% | 4% |
| 551 Todd County | 4% | 4% | 4% | 4% | Other |
| 555 Trigg County | 4% | 4% | Other | Other | 4% |
| 561 Trimble County | Compensating | Compensating | 4% | 4% | 4% |
| 565 Union County | 4% | 4% | Compensating | 4% | 4% |
| 567 Walton Verona Independent | Other | Other | Other | Other | Other |
| 571 Warren County | Other | 4% | 4% | Other | 4% |
| 575 Washington County | Compensating | Compensating | 4% | 4% | Other |
| 581 Wayne County | Compensating | Compensating | Other | Other | 4% |
| 585 Webster County | Compensating | | Compensating | 4% | Compensating |
| 586 West Point Independent | 4% | 4% | 4% | 4% | 4% |
| 591 Whitley County | Other | Other | Other | Other | Other |
| 592 Williamsburg Independent | Compensating | 4% | Compensating | Compensating | Compensating |
| 593 Williamstown Independent | Compensating | Compensating | 4% | 4% | 4% |
| 595 Wolfe County | Compensating | House Bill 940 | House Bill 940 | Compensating | Compensating |
| 601 Woodford County | 4% | 4% | 4% | 4% | 4% |

Rate Levied by Type

| Year | Compensating | 4% | Sub [1] | HB940 | Other | Total |
|---------|--------------|-----|---------|-------|-------|-------|
| 2012-13 | 66 | 75 | 2 | 1 | 29 | 173 |
| 2011-12 | 63 | 73 | 5 | 3 | 29 | 173 |
| 2010-11 | 56 | 84 | 2 | 5 | 27 | 174 |
| 2009-10 | 47 | 91 | 2 | 4 | 30 | 174 |
| 2008-09 | 39 | 107 | 3 | 5 | 20 | 174 |

Types of Tax Rates

Compensating:

The rate that when applied to the current year's property assessment, excluding new property, produces an amount of revenue equal to that produced in the preceding year. This rate may be levied without a public hearing and is not subject to the recall provisions of KRS 160.470(8)(a).

Subsection(1):

The Subsection (1) Tax Rate, which refers to subsection (1) of KRS 160.470, is the rate that produces no more revenue than the previous year's maximum rate. This rate is subject to the hearing and recall provisions in KRS 160.470(7)(8).

4%:

This rate produces 4 percent over the amount of revenue generated by the Compensating Tax Rate. This rate typically requires a public hearing prior to levying.

HB 940/Tier I:

Typically referred to as the HB 940 Tax Rate, this tax rate is dependent on the mix of taxes levied by a district (real estate, personal property, motor vehicle, and permissive). This rate results in tax revenue that qualifies districts for maximum Tier I equalization. It is not subject to hearing or recall.

Other:

Some districts adopt rates which do not match the rates calculated by KDE. The rates may be subject to public hearing or recall dependent upon the rate levied and the calculated rates provided by KDE.

Source: Tax Rates Levied Reports 2008-09 to 2012-13.

Tax Rates for 2012-13 are as of November 30, 2012. As of that date, 173 districts have submitted their tax rates for approval by KBE.

"Other" denotes rate adoption by district that does not match the four calculated rates provided to districts by KDE.

Kentucky Department of Education
Office of Administration and Support
Division of District Support
Funding and Reporting Branch
11/30/2012