

2007-08 through 2012-13 Tax Rates by Levied Type as of 01/09/13

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	2007-08 Rate Levied Type
001 Adair County	4%	4%	4%	4%	4%	4%
005 Allen County	4%	4%	4%	Compensating	Compensating	4%
006 Anchorage Independent	Other	Other	Other	Other	Other	Other
011 Anderson County	Other	Other	Other	Other	4%	4%
012 Ashland Independent	4%	4%	4%	4%	4%	Compensating
013 Augusta Independent	Compensating	Compensating	Compensating	Compensating	Compensating	4%
015 Ballard County	Other	Other	4%	Compensating	4%	Compensating
016 Barbourville Independent	Compensating	4%	4%	4%	4%	4%
017 Bardstown Independent	4%	4%	4%	4%	4%	4%
021 Barren County	Sub [1]	Compensating	Other	Other	Sub [1]	Other
025 Bath County	Compensating	Compensating	House Bill 940	4%	4%	House Bill 940
026 Beechwood Independent	4%	Compensating	4%	Compensating	4%	Other
031 Bell County	4%	Compensating	Compensating	4%	4%	4%
032 Bellevue Independent	4%	4%	4%	4%	4%	4%
034 Berea Independent	Other	4%	4%	4%	4%	4%
035 Boone County	Compensating	Compensating	4%	Compensating	4%	4%
041 Bourbon County	Compensating	4%	4%	4%	4%	4%
042 Bowling Green Independent	Sub [1]	4%	Other	4%	4%	Other
045 Boyd County	Compensating	4%	Compensating	Compensating	Compensating	Other
051 Boyle County	4%	4%	4%	4%	4%	Other
055 Bracken County	Compensating	Compensating	Compensating	Compensating	Compensating	4%
061 Breathitt County	Compensating	Compensating	Other	Other	Other	Other
065 Breckinridge County	4%	4%	4%	4%	4%	4%
071 Bullitt County	4%	4%	4%	4%	4%	4%
072 Burgin Independent	4%	4%	4%	4%	4%	Compensating
075 Butler County	Other	Other	Compensating	Other	Other	Other
081 Caldwell County	4%	4%	Other	Compensating	Compensating	Compensating
085 Calloway County	4%	4%	4%	4%	4%	4%
091 Campbell County	Compensating	4%	4%	4%	4%	4%
092 Campbellsville Independent	4%	4%	4%	4%	4%	Other
095 Carlisle County	4%	Compensating	4%	4%	4%	4%
101 Carroll County	Compensating	Compensating	4%	4%	4%	4%
105 Carter County	Compensating	Other	Compensating	Compensating	Other	Compensating
111 Casey County	4%	Compensating	Compensating	4%	4%	Other
113 Caverna Independent	4%	Compensating	4%	4%	Compensating	Compensating
115 Christian County	4%	Other	4%	Compensating	4%	Other
121 Clark County	4%	4%	4%	4%	4%	4%
125 Clay County	Compensating	Compensating	Compensating	4%	Compensating	4%
131 Clinton County	Other	Other	Compensating	Other	4%	4%
132 Cloverport Independent	4%	4%	4%	4%	4%	4%
133 Corbin Independent	Compensating	Compensating	Sub [1]	Compensating	Compensating	4%
134 Covington Independent	Compensating	4%	4%	4%	4%	Other
135 Crittenden County	Compensating	Other	4%	4%	4%	4%
141 Cumberland County	4%	4%	4%	House Bill 940	4%	House Bill 940
143 Danville Independent	4%	4%	4%	4%	4%	4%
145 Daviess County	4%	4%	Compensating	Sub [1]	4%	4%
146 Dawson Springs Independent	Compensating	Other	Compensating	House Bill 940	Compensating	Compensating
147 Dayton Independent	4%	4%	4%	4%	4%	4%
149 East Bernstadt Independent	4%	4%	House Bill 940	Compensating	Compensating	Compensating
151 Edmonson County	4%	Compensating	Compensating	4%	4%	4%
152 Elizabethtown Independent	4%	4%	4%	4%	4%	4%
155 Elliott County	Compensating	Compensating	Compensating	Compensating	Compensating	4%
156 Eminence Independent	4%	4%	4%	4%	4%	4%
157 Erlanger-Elsmere Independent	4%	4%	4%	4%	4%	4%
161 Estill County	Compensating	Compensating	Compensating	Compensating	4%	4%
162 Fairview Independent	4%	4%	4%	Compensating	Compensating	House Bill 940
165 Fayette County	Other	Other	Other	Other	4%	4%
171 Fleming County	Other	Other	Other	Other	Other	Other
175 Floyd County	Other	Compensating	Other	Compensating	Compensating	4%
176 Fort Thomas Independent	4%	4%	4%	4%	4%	4%
177 Frankfort Independent	4%	4%	4%	4%	4%	Other
181 Franklin County	4%	Compensating	4%	4%	4%	4%
185 Fulton County	Compensating	Other	Compensating	Compensating	Other	4%
186 Fulton Independent	Other	Compensating	Other	Other	Compensating	Compensating
191 Gallatin County	Compensating	Compensating	4%	4%	Other	4%
195 Garrard County	Compensating	4%	Other	4%	Other	4%
197 Glasgow Independent	Compensating	Compensating	Compensating	4%	4%	4%
201 Grant County	Compensating	Other	Compensating	Other	4%	4%
205 Graves County	4%	4%	4%	4%	4%	Other
211 Grayson County	4%	4%	4%	4%	4%	4%
215 Green County	Other	Sub [1]	Other	Other	Other	Other
221 Greenup County	4%	4%	4%	Compensating	4%	Compensating
225 Hancock County	Compensating	Compensating	Compensating	Other	Compensating	House Bill 940
231 Hardin County	Compensating	Sub [1]	4%	4%	4%	4%

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

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

Rate Levied by Type								
Year			Compensating	4%	Sub [1]	HB940	Other	Total
2012-13			66	76	2	1	29	174
2011-12			63	74	5	3	29	174
2010-11			56	84	2	5	27	174
2009-10			47	91	2	4	30	174
2008-09			39	107	3	5	20	174
2007-08			27	107	1	8	31	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 2007-2013.

Tax Rates for 2012-13 are as of January 9, 2013. As of that date, 174 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
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