KENTUCKY DEPARTMENT OF EDUCATION (KDE) STAFF NOTE

Topic: 2026-2027 Local District Tax Rates Levied for Fulton Independent School District and Marshall County School District
Date: October 2026
Action Requested: ☐Review ☐Action/Consent ☒Action/Discussion
Held In: ☒Full Board ☐State Schools ☐United We Learn

SYNOPSIS OF WHAT YOU WILL BE SHARING:

To take action on the 2026-2027 Local District Tax Rates levied in accordance with KRS 160.470 for the two school districts listed in the attached document. KRS 160.460 requires all school taxes be levied by the board of education of each school district. The school district shall levy an ad valorem tax within the limits prescribed in KRS 160.470 that will obtain for the school district the amount of money needed as shown in the district's working budget submitted under KRS 160.461. KRS 160.470 requires the Kentucky Board of Education (KBE) to annually approve or disapprove school district tax rates.

COMMISSIONER'S RECOMMENDATION:

If the KBE approves the district's waiver request, the Commissioner recommends that the KBE also approve the district's 2026-2027 tax rates. If the district's waiver request is not approved by the KBE, then the Commissioner recommends that the KBE disapprove the district's proposed 2026-2027 tax rates.

APPLICABLE STATUTE OR REGULATION:

KRS 160.470

BACKGROUND:

Existing Policy:
Pursuant to KRS 160.470(5), within 30 days after the local board of education receives its assessment data, the rates levied by the local board shall be forwarded to the KBE for its approval or disapproval.

Summary of Issue:
Upon receipt of certified property assessments from the Department of Revenue, the Commissioner of Education certifies the local ad valorem tax rates and revenue to the local boards of education in accordance with KRS 157.440 and 160.470. Pursuant to KRS 132.0225, the local board of education has 45 days from the date of the Department of Revenue's certification to the Commissioner of Education to establish tax rates.

The KBE will consider waiver requests from the Fulton Independent School District and Marshall County School District related to the district's tax rates. If the KBE approves a district's waiver request, the Commissioner recommends that the KBE also approve the district's 2026-2027 tax rates. If the district's waiver request is not approved by the KBE, then the Commissioner recommends that the KBE disapprove the district's proposed 2026-2027 tax rates. If the KBE disapproves the district's proposed tax rates, the compensating tax rate levied by the local board will be forwarded to the KBE for its approval or disapproval at a future meeting date.

Also, included for the KBE's information, is a chart (attachment) showing tax rates levied by type from 2014-2015 through 2026-2027.

Budget Impact:
There is no budget impact at the state level.

Groups Consulted and a Brief Summary of Responses:
KDE provides information and assistance to local school districts throughout the process.

CONTACT PERSON(S):

Matthew T. Ross, Associate Commissioner
Office of Finance and Operations
Email: matt.ross@education.ky.gov
(502) 564-1976



Commissioner of Education

GOALS/PRIORITIES: Indicate all applicable options.

☐ **Foster Educational Innovation Through Vibrant Learning Experiences**
☐ **Advance Educational Excellence Through Continuous Professional Improvement**
☐ **Cultivate Collaborative Partnerships**
☐ **Legislation**
☒ **Commissioner's Management**