20	08-09 through 2013	8-14 Tax Rates	by Levied Typ	e as of 10/4/	13	
District	2013-14 Rate Levied Type	2012-13 Rate	2011-12 Rate Levied Type	2010-11 Rate Levied Type	2009-10 Rate	2008-09 Rate
001 Adair County	4%	Levied Type 4%	4%	4%	Levied Type 4%	Levied Type 4%
005 Allen County	Compensating	4%	4%	4%	Compensating	Compensating
006 Anchorage Independent	Other	Other	Other	Other	Other	Other
011 Anderson County	Other	Other	Other	Other	Other	4%
012 Ashland Independent	Compensating	4%	4%	4%	4%	4%
013 Augusta Independent 015 Ballard County	Compensating	Compensating Other	Compensating Other	Compensating 4%	Compensating Compensating	Compensating 4%
016 Barbourville Independent	4%	Compensating	4%	4%	4%	4%
017 Bardstown Independent	4%	4%	4%	4%	4%	4%
021 Barren County	4%	Sub [1]	Compensating	Other	Other	Sub [1]
025 Bath County		Compensating	Compensating	House Bill 940	4%	4%
026 Beechwood Independent	4%	4%	Compensating	4%	Compensating	4%
031 Bell County	Compensating	4%	Compensating	Compensating	4%	4% 4%
032 Bellevue Independent 034 Berea Independent	4%	4% Other	4% 4%	4% 4%	4% 4%	4%
035 Boone County	4%	Compensating	Compensating	4%	Compensating	4%
041 Bourbon County	4%	Compensating	4%	4%	4%	4%
042 Bowling Green Independent	4%	Sub [1]	4%	Other	4%	4%
045 Boyd County		Compensating	4%	Compensating	Compensating	Compensating
051 Boyle County	4%	4%	4%	4%	4%	4%
055 Bracken County		Compensating	Compensating	Compensating	Compensating	Compensating
061 Breathitt County	4%	Compensating	Compensating	Other	Other	Other
065 Breckinridge County	4%	4%	4%	4%	4%	4%
071 Bullitt County 072 Burgin Independent	4% 4%	4% 4%	4% 4%	4% 4%	4% 4%	4% 4%
072 Burgin Independent 075 Butler County	4% Other	4% Other	4% Other	4% Compensating	4% Other	4% Other
075 Butler County 081 Caldwell County	4%	4%	Uther 4%	Other	Compensating	Compensating
085 Calloway County	4%	4%	4%	4%	4%	4%
091 Campbell County	4%	Compensating	4%	4%	4%	4%
092 Campbellsville Independent	4%	4%	4%	4%	4%	4%
095 Carlisle County	Compensating	4%	Compensating	4%	4%	4%
101 Carroll County	Other	Compensating	Compensating	4%	4%	4%
105 Carter County	Compensating	Compensating	Other	Compensating	Compensating	Other
111 Casey County	4%	4%	Compensating	Compensating	4%	4%
113 Caverna Independent	4%	4%	Compensating	4%	4%	Compensating
115 Christian County	4%	4%	Other	4%	Compensating	4% 4%
121 Clark County 125 Clay County	4% Other	4% Compensating	4% Compensating	4% Compensating	4%	4% Compensating
131 Clinton County	4%	Other	Other	Compensating	476 Other	4%
132 Cloverport Independent	470	4%	4%	4%	4%	4%
133 Corbin Independent	4%	Compensating	Compensating	Sub [1]	Compensating	Compensating
134 Covington Independent	Compensating	Compensating	4%	4%	4%	4%
135 Crittenden County	Compensating	Compensating	Other	4%	4%	4%
141 Cumberland County	4%	4%	4%	4%	House Bill 940	4%
143 Danville Independent	4%	4%	4%	4%	4%	4%
145 Daviess County	Other	4%	4%	Compensating	Sub [1]	4%
146 Dawson Springs Independent	Compensating	Compensating	Other	Compensating	House Bill 940	Compensating
147 Dayton Independent	4% 4%	4%	4%	4%	4%	4%
149 East Bernstadt Independent 151 Edmonson County	4%	4%	4% Compensating	House Bill 940 Compensating	Compensating 4%	Compensating 4%
152 Elizabethtown Independent	4%	4%	4%	4%	4%	4%
155 Elliott County		Compensating	Compensating	478	470	
156 Eminence Independent				Compensating	Compensating	
	Compensating			Compensating 4%	Compensating 4%	4% Compensating 4%
157 Erlanger-Elsmere Independent	4%	4% 4%	4% 4%	Compensating 4% 4%	Compensating 4% 4%	Compensating
157 Erlanger-Elsmere Independent 161 Estill County		4%	4%	4%	4%	Compensating 4%
	4%	4% 4%	4% 4%	4%	4% 4%	Compensating 4% 4%
161 Estill County 162 Fairview Independent 165 Fayette County	4% 4% 4%	4% 4% Compensating 4% Other	4% 4% Compensating 4% Other	4% 4% Compensating 4% Other	4% 4% Compensating Compensating Other	Compensating 4% 4% 4% Compensating 4%
161 Estill County 162 Fairview Independent 165 Fayette County 171 Fleming County	4% 4%	4% 4% Compensating 4% Other Other	4% 4% Compensating 4% Other Other	4% 4% Compensating 4% Other Other	4% 4% Compensating Compensating Other Other	Compensating 4% 4% Compensating 4% Other
161 Estill County 162 Fairview Independent 165 Fayette County 171 Fleming County 175 Floyd County	4% 4% 4% Compensating	4% 4% Compensating 4% Other Other Other	4% 4% Compensating 4% Other Other Compensating	4% 4% Compensating 4% Other Other Other	4% 4% Compensating Compensating Other Other Compensating	Compensating 4% 4% Compensating 4% Other Compensating
161 Estill County 162 Fairview Independent 165 Fayette County 171 Fleming County 175 Floyd County 176 Fort Thomas Independent	4% 4% 4% Compensating 4%	4% 4% Compensating 4% Other Other Other 4%	4% 4% Compensating 4% Other Other Compensating 4%	4% 4% Compensating 4% Other Other Other 4%	4% 4% Compensating Compensating Other Other Compensating 4%	Compensating 4% 4% Compensating 4% Other Compensating 4%
161 Estill County 162 Fairview Independent 165 Fayette County 171 Fleming County 175 Floyd County 176 Fort Thomas Independent 177 Frankfort Independent	4% 4% Compensating 4% Compensating	4% 4% Compensating 4% Other Other Other 4% 4%	4% 4% Compensating 4% Other Compensating 4% 4%	4% 4% Compensating 4% Other Other Other 4% 4%	4% 4% Compensating Other Other Compensating 4% 4%	Compensating 4% 4% Compensating 4% Compensating 4% 4%
161 Estill County 162 Fairview Independent 165 Fayette County 171 Fleming County 175 Floyd County 176 Fort Thomas Independent 177 Frankfort Independent 181 Franklin County	4% 4% 4% Compensating 4%	4% 4% Compensating 4% Other Other 0ther 4% 4%	4% 4% Compensating 4% Other Compensating 4% 4% Compensating	4% 4% Compensating 4% Other Other 0ther 4% 4%	4% 4% Compensating Other Other Compensating 4% 4% 4%	Compensating 4% 4% Compensating 4% Other Compensating 4%
161 Estill County 162 Fairview Independent 165 Fayette County 175 Floyd County 176 Ford Thomas Independent 177 Frankfort Independent 181 Franklin County 185 Fulton County	4% 4% Compensating 4% Compensating 4%	4% 4% Compensating 4% Other Other Other 4% 4% 4% Compensating	4% 4% Compensating 4% Other Other Compensating 4% Compensating Other	4% 4% Compensating 4% Other Other Other 4% 4% Compensating	4% 4% Compensating Other Other Compensating 4% 4% Compensating	Compensating 4% 4% Compensating 4% Other Compensating 4% 4% 4% Other
161 Estill County 162 Fairview Independent 165 Fayette County 171 Fleming County 175 Floyd County 176 Fort Thomas Independent 177 Frankfort Independent 181 Franklin County	4% 4% Compensating 4% Compensating	4% 4% Compensating 4% Other Other 0ther 4% 4%	4% 4% Compensating 4% Other Compensating 4% 4% Compensating	4% 4% Compensating 4% Other Other 0ther 4% 4%	4% 4% Compensating Other Other Compensating 4% 4% 4%	Compensating 4% 4% Gompensating 4% Other Compensating 4% 4% 4% 4% 4% 4% 4% 4% 4% 4% 4% 4% 4% 4% 4%
161 Estill County 162 Fairview Independent 165 Fayette County 171 Fleming County 175 Floyd County 176 Fort Thomas Independent 177 Frankfort Independent 181 Frankfin County 186 Fulton County 186 Fulton County	4% 4% Compensating 4% Compensating 4% Compensating 4% Compensating	4% 4% Compensating 4% Other Other 4% 4% 4% 4% Compensating Other	4% 4% Compensating 4% Other Compensating 4% Compensating Other Compensating	4% 4% Compensating 4% Other Other 4% 4% Compensating Other	4% 4% Compensating Other Other Compensating 4% 4% 4% Compensating Other	Compensating 4% 4% Compensating 4% Compensating 4% 4% 4% 4% Compensating Compensating
161 Estill County 162 Fairview Independent 165 Fayette County 175 Floyd County 175 Floyd County 176 Fort Thomas Independent 177 Frankfort Independent 181 Franklin County 185 Fulton Independent 191 Gallatin County 195 Garrard County 195 Garrard County	4% 4% Compensating 4% Compensating 4% Compensating 4% Compensating Other	4% 4% Compensating 4% Other Other Other 4% 4% 4% 4% Compensating Other Compensating	4% 4% Compensating 4% Other Other Compensating 4% Compensating Compensating 4% Compensating	4% 4% Compensating 4% Other Other 4% 4% Compensating Other 4%	4% 4% Compensating Other Other Compensating 4% 4% Compensating Compensating Other 4%	Compensating 4% 4% Compensating 4% Other Compensating 4% 4% Other Compensating Other Other Other Other
161 Estill County 162 Fairview Independent 165 Fayette County 175 Floyd County 175 Floyd County 176 Fort Thomas Independent 177 Frankfort Independent 181 Frankfort Independent 185 Fulton County 186 Fulton County 186 Fulton Independent 191 Gallatin County 195 Garrard County 197 Glasgow Independent 201 Grant County	4% 4% Compensating 4% Compensating 4% Compensating Other Compensating	4% 4% Compensating 4% Other Other 0ther 4% 4% 4% 4% Compensating Compensating Compensating Compensating	4% 4% Compensating 4% Other Compensating 4% Compensating Compensating 4% Compensating Compensating 4% Compensating 0ther	4% 4% Compensating 4% Other Other 4% 4% Compensating Compensating Compensating Compensating	4% 4% Compensating Other Other Compensating 4% 4% 4% Compensating Other 4% 4% 0 Other	Compensating 4% 4% Compensating 4% Compensating 4% 4% 4% Other Compensating Other Other 4% 4%
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161 Estill County 162 Fairview Independent 165 Fayette County 175 Floyd County 175 Floyd County 176 Fort Thomas Independent 177 Frankfort Independent 181 Franklin County 185 Fulton County 186 Fulton Independent 191 Gallatin County 195 Garrard County 197 Glasgow Independent 201 Grant County 205 Graves County 211 Grayson County	4% 4% Compensating 4% Compensating 4% Compensating Other Compensating Compensating	4% 4% Compensating 4% Other Other 4% 4% Compensating Compensating Compensating Compensating Compensating Compensating Compensating 4%	4% 4% Compensating 4% Other Compensating 4% Compensating Compensating Compensating Compensating 4% Compensating 4%	4% 4% Compensating 4% Other Other 4% 4% Compensating Other 4% Other Compensating Compensating 4%	4% 4% Compensating Other Other 4% 4% 4% Compensating Other 4% 4% 0ther 4% 4%	Compensating 4% 4% Compensating 4% Other Compensating 4% 4% 4% Other Compensating Other Other 4% 4%
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161 Estill County 162 Fairview Independent 165 Fayette County 175 Floyd County 175 Floyd County 175 Floyd County 176 Fort Thomas Independent 177 Frankfort Independent 181 Franklin County 185 Fulton Independent 191 Gallatin County 195 Garrard County 197 Glasgow Independent 201 Grant County 205 Graves County 211 Grayson County 213 Green Lounty 221 Greenup County 221 Greenup County 221 Greenup County 231 Hardin County	4% 4% Compensating 4% Compensating 4% Compensating Other Compensating Compensating 4% 4% Compensating 4%	4% 4% Compensating 4% Other Other 4% 4% 4% Compensating Compensating Compensating Compensating Compensating 4% 4% Other 4% Compensating Compensating Compensating Compensating Compensating Compensating Compensating Compensating Compensating Compensating Compensating Compensating	4% 4% Compensating 4% Other Compensating 4% Compensating Compensating Compensating 4% Compensating 0ther 4% 2% Sub [1] Sub [1]	4% 4% Compensating 4% Other Other 4% 4% Compensating Compensating 4% Other Compensating 4% Compensating 4%	4% 4% Compensating Other Other 4% 4% 4% Compensating Other 4% 4% 4% 0ther 4% 0ther 4% 0ther 4% 0ther 4%	Compensating 4% 4% Compensating 4% Other Compensating 4% 4% Other Compensating Other Other 4% 4% Other 4% Compensating 4%
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161 Estill County 162 Fairview Independent 165 Fayette County 171 Fleming County 175 Floyd County 175 Floyd County 176 Fort Thomas Independent 177 Frankfort Independent 181 Franklin County 185 Fulton County 185 Fulton County 195 Garrad County 195 Garrad County 197 Glasgow Independent 201 Grant County 205 Graves County 211 Grayson County 215 Green County 221 Greenup County 223 Haranck County 231 Hardin County 235 Harlan County 236 Harlan County 237 Hardin County 238 Harlan County 240 Hazeri Independent	4% 4% Compensating 4% Compensating 4% Compensating Other Compensating Compensating 4% 4% 4% Compensating Compensating Compensating 4% 4% 4% Compensating Compensating Compensating Compensating Compensating Compensating Compensating Compensating Compensating Compensating Compensating Compensating Compensating Compensating Compensating	4% 4% Compensating 4% Other Other Other 4% 4% 4% Compensating Compensating Compensating Compensating Compensating Compensating 4% Compensating Compensating Compensating Compensating 4% Compensating 4% Compensating 4%	4% 4% Compensating 4% Other Compensating 4% Compensating Compensating 4% Compensating 4% Compensating 0ther 4% 4% Compensating Sub [1] 4% Compensating Sub [1] 4%	4% 4% Compensating 4% Other Other 4% 4% Compensating Compensating 4% 4% Other 4% Compensating 4% 4% Compensating 4% 4%	4% 4% Compensating Other Other Compensating 4% 4% 4% 4% 4% 4% 0 Other 4% 4% 0 Other 4% 0 Other 4% 0 Other 4% 0 Other 4% 0 Other 4% 0 Other 4% 0 Other 4% 0 Other 0 Other 4% 0 Other 0	Compensating 4% 4% Compensating 4% Compensating 4% Other Compensating 4% 4% 4% 4% 4% 4% 4% 0ther Other 4% 4% 4% 4% 0ther
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161 Estill County 162 Fairview Independent 165 Fayette County 175 Floyd County 176 Fort Thomas Independent 177 Frankfort Independent 181 Franklin County 185 Fulton Independent 191 Gallatin County 195 Garrard County 197 Glasgow Independent 201 Grant County 205 Graves County 211 Greenup County 225 Hancock County 231 Hardin County 235 Haran County 236 Harian Independent 241 Harrison County 245 Hard County 246 Hazard Independent 255 Henry County 251 Handerson County 255 Henry County 251 Henderson County 255 Henry County 261 Hickman County	4% 4% Compensating 4% Compensating 4% Compensating Other Compensating Compensating 4% 4% Compensating Compensating Compensating 4% 4% Compensating Compensating 4% 4%	4% 4% Compensating 4% Other Other Other 4% 4% Compensating Compensating Compensating Compensating Compensating Compensating 4% 4% Compensating Compensating 4% Compensating 4% Compensating 4% Compensating 4% Compensating 4% Compensating 4% Compensating 4% Compensating 4% Compensating 4% Compensating 4% Compensating 4% Compensating 4% Compensating 4% Compensating 4% Compensating 4% Compensating 4% Compensating Compensating 4% Compensating 4% Compensating Compensating 4% Compensating Compensating 4% Compensating Compensating 4% Compensating Compens	4% 4% Compensating 4% Other Compensating Other Compensating Compensating Compensating Other 4% 4% Sub [1] 4% Compensating Sub [1] 4% Compensating Sub [1] 4% Compensating Sub [1] 4% Compensating Compensating Sub [1] 4% Compensating Compensating Sub [1] 4%	4% 4% Compensating 4% Other Other Other 4% 4% Compensating 4% Compensating 4% 4% Compensating 4% 4% Compensating 4% 4% 4% 4%	4% 4% Compensating Other Other Compensating 4% 4% 4% Compensating Other 4% 4% Other 4% 0ther 4% 0ther 4% 0ther 4% 0ther 4% 0ther 4% 0ther 4% 0ther 4% 0ther 4% 4% 0ther 4% 4% 0ther 4% 4% 0ther 4% 4% 0ther 4% 4% 0ther 4% 4% 0ther 4% 4% 4% 4% 4% 4% 4% 4% 4% 4%	Compensating 4% 4% Compensating 4% Compensating 4% Other Compensating 4% 0 0 4% 0 0 0 4% 4% 0 4% 4% 4% 4% 0 4% 0 4% 0 4% 0 4% 0 4% 0 4% 4% 2% 4% 4% 4% 4% 4%
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20	08-09 through 2013	3-14 Tax Rates	by Levied Typ	e as of 10/4/	13	
District	2013-14 Rate Levied Type	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
275 Jefferson County	Other	4%	Compensating	4%	4%	4%
276 Jenkins Independent	House Bill 940	Compensating	Compensating	Compensating	House Bill 940	Compensating
281 Jessamine County	Other	Other	Other	Other	4%	Sub [1]
285 Johnson County	Other	4%	Compensating	Compensating	Compensating	Compensating
291 Kenton County	4%	Compensating	Other	Compensating	Compensating	4%
295 Knott County	Compensating	Compensating	Compensating	Compensating	Compensating	House Bill 940
301 Knox County	4%	Compensating	Compensating	Compensating	4%	4%
305 LaRue County	Compensating	Compensating	Compensating	Compensating	Other	Compensating
311 Laurel County	4%	Compensating	House Bill 940	Compensating	Compensating	Compensating
315 Lawrence County	4%	Compensating	4%	Compensating	4%	House Bill 940
321 Lee County	A 11	House Bill 940	Compensating	Compensating	Compensating	Compensating
325 Leslie County	Compensating	4%	Compensating	4%	House Bill 940	4% 4%
331 Letcher County	4%	4%	4% House Bill 940	Compensating	4%	4% Compensating
335 Lewis County 341 Lincoln County	Compensating	Compensating 4%	4%	Compensating 4%	Compensating 4%	4%
345 Livingston County	Compensating	47% Other	476 Other	4%	4% Other	Compensating
351 Logan County	Other	4%	4%	Compensating	Compensating	4%
354 Ludlow Independent	4%	4%	4%	4%	Compensating	4%
361 Lyon County	Other	Compensating	4%	4%	4%	House Bill 940
365 Madison County	4%	Other	4%	4%	4%	4%
371 Magoffin County		Compensating	Compensating	Compensating	Compensating	Compensating
375 Marion County	Other	Other	4%	4%	4%	4%
381 Marshall County	50.0	4%	4%	4%	Compensating	4%
385 Martin County		4%	Compensating	Other	Other	Other
391 Mason County	4%	Compensating	Compensating	Other	Other	Other
392 Mayfield Independent		Other	Other	House Bill 940	Other	Other
395 McCracken County	Other	Other	Other	Other	4%	4%
401 McCreary County	Compensating	Compensating	4%	Compensating	Compensating	Compensating
405 McLean County	4%	4%	Compensating	4%	4%	4%
411 Meade County	4%	Compensating	Compensating	Compensating	Compensating	House Bill 940
415 Menifee County	Compensating	Compensating	4%	Compensating	4%	4%
421 Mercer County	Other	4%	4%	4%	4%	4%
425 Metcalfe County	Other	Compensating	Compensating	4%	4%	Compensating
426 Middlesboro Independent	4%	Compensating	Compensating	Compensating	4%	Compensating
431 Monroe County	4%	4%	Compensating	Compensating	4%	4%
435 Montgomery County	Compensating	Compensating	4%	Compensating	Compensating	4%
436 Monticello Independent		4%	Compensating	Compensating	4%	Compensating
441 Morgan County	4%	Compensating	Compensating	Compensating	Compensating	4%
445 Muhlenberg County	Compensating			C		Other
	compensating	Other	Other	Compensating	Other	
446 Murray Independent	4%	4%	4%	4%	4%	4%
451 Nelson County			4% Other	4% 4%	4% 4%	4% 4%
451 Nelson County 452 Newport Independent	4% Other Compensating	4% 4% Compensating	4% Other 4%	4% 4% House Bill 940	4% 4% Other	4% 4% 4%
451 Nelson County 452 Newport Independent 455 Nicholas County	4% Other Compensating Compensating	4% 4% Compensating Compensating	4% Other 4% Compensating	4% 4% House Bill 940 Compensating	4% 4% Other Compensating	4% 4% 4% Compensating
451 Nelson County 452 Newport Independent 455 Nicholas County 461 Ohio County	4% Other Compensating Compensating Compensating	4% 4% Compensating Compensating Other	4% Other 4% Compensating Compensating	4% 4% House Bill 940 Compensating Other	4% 4% Other Compensating Other	4% 4% 4% Compensating 4%
451 Nelson County 452 Newport Independent 455 Nicholas County 461 Ohio County 465 Oldham County	4% Other Compensating Compensating Compensating 4%	4% 4% Compensating Compensating Other Other	4% Other 4% Compensating Compensating Other	4% 4% House Bill 940 Compensating Other Other	4% 4% Other Compensating Other Compensating	4% 4% Compensating 4% House Bill 940
451 Nelson County 452 Newport Independent 455 Nicholas County 461 Ohio County 465 Oldham County 471 Owen County	4% Other Compensating Compensating Compensating 4% 4%	4% 4% Compensating Compensating Other Other 4%	4% Other 4% Compensating Compensating Other Compensating	4% 4% House Bill 940 Compensating Other Other Other	4% 4% Other Compensating Other Compensating 4%	4% 4% Compensating 4% House Bill 940 4%
451 Nelson County 452 Newport Independent 455 Nicholas County 461 Ohio County 465 Oldham County 471 Owen County 472 Owensboro Independent	4% Other Compensating Compensating 4% 4% Sub [1]	4% 4% Compensating Compensating Other Other 4% 4%	4% Other 4% Compensating Compensating Other Compensating Other	4% 4% House Bill 940 Compensating Other Other Other Compensating	4% 4% Other Compensating Other Compensating 4% Other	4% 4% Compensating 4% House Bill 940 4% 4%
451 Nelson County 452 Newport Independent 455 Nicholas County 461 Ohio County 465 Oldham County 471 Owen County 472 Owensboro Independent 475 Owsley County	4% Other Compensating Compensating Compensating 4% 4%	4% 4% Compensating Other Other 4% 4% Compensating	4% Other 4% Compensating Other Compensating Other Compensating	4% 4% House Bill 940 Compensating Other Other Compensating Compensating	4% 4% Other Compensating Other Compensating 4% Other Compensating	4% 4% Compensating 4% House Bill 940 4% 4% Compensating
451 Nelson County 452 Newport Independent 455 Nicholas County 461 Ohio County 465 Oldham County 471 Owen County 472 Owensboro Independent 475 Owsley County 476 Paducah Independent	4% Other Compensating Compensating 4% 4% Sub [1]	4% 4% Compensating Other Other 4% 4% Compensating 4%	4% Other 4% Compensating Other Compensating Other Compensating Other	4% 4% House Bill 940 Compensating Other Other Compensating Compensating 4%	4% 4% Other Compensating Other Compensating 4% Other Compensating Sub [1]	4% 4% Compensating 4% House Bill 940 4% Compensating 4%
451 Nelson County 452 Newport Independent 455 Nicholas County 461 Ohio County 465 Oldham County 471 Owen County 472 Owensboro Independent 475 Owsley County 476 Paducah Independent 477 Paintsville Independent	4% Other Compensating Compensating 4% 4% Sub [1] Compensating	4% 4% Compensating Other Other 4% 4% Compensating 4% Other	4% Other 4% Compensating Other Compensating Other Compensating Other Compensating	4% 4% House Bill 940 Compensating Other Other Compensating 4% Compensating	4% Other Compensating Other Compensating 4% Other Compensating Sub [1] Compensating	4% 4% Compensating 4% House Bill 940 4% Compensating 4% Other
451 Nelson County 452 Newport Independent 455 Nicholas County 461 Ohio County 465 Oldham County 471 Owen County 472 Owensboro Independent 475 Owsley County 476 Paducah Independent 477 Paintsville Independent 478 Paris Independent	4% Other Compensating Compensating 4% 4% Sub [1] Compensating 4%	4% 4% Compensating Other 0ther 4% 4% Compensating 4% 0ther 4%	4% Other 4% Compensating Other Compensating Other Compensating Other Compensating 4%	4% 4% House Bill 940 Compensating Other Other Compensating 4% Compensating Compensating	4% 4% Other Compensating 4% Other Compensating Sub [1] Compensating Compensating	4% 4% Compensating 4% House Bill 940 4% Compensating 4% Other Compensating
451 Nelson County 452 Newport Independent 455 Nicholas County 461 Ohio County 465 Oldham County 471 Owen County 472 Owensboro Independent 475 Owsley County 476 Paducah Independent 477 Paintsville Independent 478 Paris Independent 481 Pendleton County	4% Other Compensating Compensating 4% 4% Sub [1] Compensating 4% Compensating	4% 4% Compensating Other Other 4% Compensating 4% Other 4% Compensating	4% Other 4% Compensating Other Compensating Other Compensating Other Compensating 4%	4% 4% House Bill 940 Compensating Other Other Compensating Compensating 4% Compensating 4%	4% 4% Other Compensating 4% Other Compensating Sub [1] Compensating Compensating 4%	4% 4% Compensating 4% House Bill 940 4% Compensating 4% Other Compensating 4%
451 Nelson County 452 Newport Independent 455 Nicholas County 461 Ohio County 465 Olidham County 471 Owen Sounty 472 Owensboro Independent 475 Owsley County 476 Paducah Independent 477 Paintsville Independent 478 Paris Independent 481 Pendleton County 485 Perry County	4% Other Compensating Compensating 4% 4% Sub [1] Compensating 4%	4% 4% Compensating Other Other 4% Compensating 4% Other 4% Compensating 4%	4% Other 4% Compensating Other Compensating Other Compensating Other Compensating 4% Compensating	4% 4% House Bill 940 Compensating Other Other Compensating 4% Compensating Compensating 4%	4% 4% Other Compensating 4% Other Compensating Sub [1] Compensating 4% 4%	4% 4% Compensating 4% House Bill 940 4% Compensating 4% Other Compensating 4%
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<u>2008</u>	-09 through 2013	3-14 Tax Rates	by Levied Typ	e as of 10/4/	<u>13</u>	
District	2013-14 Rate Levied Type	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
592 Williamsburg Independent		Compensating	4%	Compensating	Compensating	Compensating
593 Williamstown Independent	Other	Compensating	Compensating	4%	4%	4%
595 Wolfe County	Compensating	Compensating	House Bill 940	House Bill 940	Compensating	Compensating
601 Woodford County	4%	4%	4%	4%	4%	4%

Rate Levied by Type						
Year	Compensating	4%	Sub [1]	HB940	Other	Total
2013-14	41	81	1	1	23	147
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

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 2013-14.

Tax Rates for 2013-14 are as of October 4, 2013. As of that date, 147 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 Adminstration and Support Division of District Support Funding and Reporting Branch 10/4/2013