

# **KENTUCKY DEPARTMENT OF EDUCATION**

## **STAFF NOTE**

### **Action/Consent Item:**

2013-2014 Local District Tax Rates Levied

### **Applicable Statute or Regulation:**

KRS 160.470

### **Action Question:**

Should the Kentucky Board of Education approve the 2013-2014 Tax Rates Levied for the local school districts listed in the handout that will be provided to the board?

### **History/Background:**

*Existing Policy.* The Kentucky Board of Education is required to approve the school district tax rates, if in conformity with KRS 160.470.

The Commissioner of Education certifies the local ad valorem tax rates and revenue to the local district boards of education in accordance with KRS 134.590(7), 157.440, 160.470, and 160.473. The district's board of education has thirty (30) days from receipt of assessment data to levy tax rates and submit the Tax Rates Levied Form.

Staff will provide the most current list of districts requesting approval of their tax rates at the December meeting. Also included for the board's information is a chart (attached) showing tax rates levied by type from 2008-09 through 2013-14.

### **Staff Recommendation(s) and Rationale(s):**

Staff recommends the board approve the 2013-2014 Local District Tax Rates Levied for the districts listed on the handout that will be provided to board. Staff certifies that the proposed school district tax rates that will be provided in the handout are in conformity with KRS 160.470.

### **Impact on Getting to Proficiency:**

Local tax effort is necessary to support the education programs of school districts.

**Contact Person:**

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**Commissioner of Education**

**Date:**

December 2013

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