

**2008-09 through 2013-14 Tax Rates by Levied Type as of 12/3/13**

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
001 Adair County	4%	4%	4%	4%	4%	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	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating
015 Ballard County	Compensating	Other	Other	4%	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	4%	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%
032 Bellevue Independent	4%	4%	4%	4%	4%	4%
034 Berea Independent	4%	Other	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	Other	Compensating	4%	Compensating	Compensating	Compensating
051 Boyle County	4%	4%	4%	4%	4%	4%
055 Bracken County	Compensating	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	4%	4%	4%	4%	4%	4%
072 Burgin Independent	4%	4%	4%	4%	4%	4%
075 Butler County	Other	Other	Other	Compensating	Other	Other
081 Caldwell County	4%	4%	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%
121 Clark County	4%	4%	4%	4%	4%	4%
125 Clay County	Other	Compensating	Compensating	Compensating	4%	Compensating
131 Clinton County	4%	Other	Other	Compensating	Other	4%
132 Cloverport Independent	Compensating	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%
149 East Bernstadt Independent	4%	4%	4%	House Bill 940	Compensating	Compensating
151 Edmonson County	4%	4%	Compensating	Compensating	4%	4%
152 Elizabethtown Independent	4%	4%	4%	4%	4%	4%
155 Elliott County	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating
156 Eminence Independent	4%	4%	4%	4%	4%	4%
157 Erlanger-Elsmere Independent	4%	4%	4%	4%	4%	4%
161 Estill County	4%	Compensating	Compensating	Compensating	Compensating	4%
162 Fairview Independent	Compensating	4%	4%	4%	Compensating	Compensating
165 Fayette County	4%	Other	Other	Other	Other	4%
171 Fleming County	Compensating	Other	Other	Other	Other	Other
175 Floyd County	Compensating	Other	Compensating	Other	Compensating	Compensating
176 Fort Thomas Independent	4%	4%	4%	4%	4%	4%
177 Frankfort Independent	Compensating	4%	4%	4%	4%	4%
181 Franklin County	4%	4%	Compensating	4%	4%	4%
185 Fulton County	Compensating	Compensating	Other	Compensating	Compensating	Other
186 Fulton Independent	Compensating	Other	Compensating	Other	Other	Compensating
191 Gallatin County	Other	Compensating	Compensating	4%	4%	Other
195 Garrard County	Compensating	Compensating	4%	Other	4%	Other
197 Glasgow Independent	Compensating	Compensating	Compensating	Compensating	4%	4%
201 Grant County	4%	Compensating	Other	Compensating	Other	4%
205 Graves County	4%	4%	4%	4%	4%	4%
211 Grayson County	4%	4%	4%	4%	4%	4%
215 Green County	Compensating	Other	Sub [1]	Other	Other	Other
221 Greenup County	Compensating	4%	4%	4%	Compensating	4%
225 Hancock County	Compensating	Compensating	Compensating	Compensating	Other	Compensating
231 Hardin County	4%	Compensating	Sub [1]	4%	4%	4%
235 Harlan County	4%	4%	4%	4%	4%	4%
236 Harlan Independent	4%	Compensating	Other	Compensating	Other	Other
241 Harrison County	4%	4%	Compensating	Compensating	4%	4%
245 Hart County	Compensating	4%	Compensating	4%	4%	4%
246 Hazard Independent	Compensating	Compensating	Sub [1]	4%	Compensating	Compensating
251 Henderson County	Compensating	4%	4%	4%	4%	4%
255 Henry County	4%	4%	Compensating	4%	4%	4%
261 Hickman County	4%	4%	4%	4%	4%	4%
265 Hopkins County	Other	Other	Other	Other	Compensating	4%
271 Jackson County	Compensating	Compensating	Compensating	Other	4%	4%
272 Jackson Independent	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating

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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	4%	House Bill 940	Compensating	Compensating	Compensating	Compensating
325 Leslie County	Compensating	4%	Compensating	4%	House Bill 940	4%
331 Letcher County	4%	4%	4%	Compensating	4%	4%
335 Lewis County	Compensating	Compensating	House Bill 940	Compensating	Compensating	Compensating
341 Lincoln County	4%	4%	4%	4%	4%	4%
345 Livingston County	Compensating	Other	Other	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	Compensating
375 Marion County	Other	Other	4%	4%	4%	4%
381 Marshall County	4%	4%	4%	4%	Compensating	4%
385 Martin County	4%	4%	Compensating	Other	Other	Other
391 Mason County	4%	Compensating	Compensating	Other	Other	Other
392 Mayfield Independent	Compensating	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	Other	Other	Compensating	Other	Other
446 Murray Independent	4%	4%	4%	4%	4%	4%
451 Nelson County	Other	4%	Other	4%	4%	4%
452 Newport Independent	Compensating	Compensating	4%	House Bill 940	Other	4%
455 Nicholas County	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating
461 Ohio County	Compensating	Other	Compensating	Other	Other	4%
465 Oldham County	4%	Other	Other	Other	Compensating	House Bill 940
471 Owen County	4%	4%	Compensating	Other	4%	4%
472 Owensboro Independent	Sub [1]	4%	Other	Compensating	Other	4%
475 Owsley County	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating
476 Paducah Independent	4%	4%	Other	4%	Sub [1]	4%
477 Paintsville Independent	4%	Other	Compensating	Compensating	Compensating	Other
478 Paris Independent	4%	4%	4%	Compensating	Compensating	Compensating
481 Pendleton County	Compensating	Compensating	4%	4%	4%	4%
485 Perry County	4%	4%	Compensating	4%	4%	4%
491 Pike County	Compensating	Compensating	Compensating	Sub [1]	4%	Compensating
492 Pikeville Independent	4%	Compensating	Other	Compensating	Other	4%
493 Pineville Independent	4%	4%	Compensating	4%	4%	Compensating
495 Powell County	4%	4%	4%	4%	4%	4%
501 Pulaski County	4%	Compensating	Compensating	Compensating	Compensating	Other
502 Raceland Independent	4%	Compensating	Compensating	Compensating	Compensating	Compensating
505 Robertson County	4%	Compensating	Sub [1]	4%	4%	4%
511 Rockcastle County	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating
515 Rowan County	4%	Compensating	4%	Other	Other	4%
521 Russell County	4%	Other	Other	4%	4%	4%
522 Russell Independent	4%	4%	4%	4%	Compensating	4%
523 Russellville Independent	Other	Other	4%	Compensating	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	Other	Sub [1]	Other	4%	4%
533 Silver Grove Independent	Compensating	4%	4%	4%	Compensating	Sub [1]
535 Simpson County	4%	Other	4%	4%	4%	4%
536 Somerset Independent	4%	4%	4%	4%	4%	4%
537 Southgate Independent	4%	4%	4%	4%	4%	4%
541 Spencer County	Other	4%	Compensating	4%	Other	4%
545 Taylor County	4%	Compensating	Compensating	4%	4%	4%
551 Todd County	4%	4%	4%	4%	4%	Other
555 Trigg County	Compensating	4%	4%	Other	Other	4%
561 Trimble County	Compensating	Compensating	Compensating	4%	4%	4%
565 Union County	4%	4%	4%	Compensating	4%	4%
567 Walton Verona Independent	4%	Other	Other	Other	Other	Other
571 Warren County	4%	Other	4%	4%	Other	4%
575 Washington County	4%	Compensating	Compensating	4%	4%	Other
581 Wayne County	Compensating	Compensating	Compensating	Other	Other	4%
585 Webster County	4%	Compensating	4%	Compensating	4%	Compensating
586 West Point Independent	4%	4%	4%	4%	4%	4%
591 Whitley County	Other	Other	Other	Other	Other	Other

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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	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%

Year	Rate Levied by Type					
	Compensating	4%	Sub [1]	HB940	Other	Total
2013-14	53	93	1	1	24	172
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 December 3, 2013. As of that date, 172 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  
12/3/2013