

KENTUCKY DEPARTMENT OF EDUCATION

STAFF NOTE

Action/Consent Item:

2014-15 Local District Tax Rates Levied

Applicable Statute or Regulation:

KRS 160.470

Action Question:

Should the Kentucky Board of Education approve the 2014-15 Tax Rates Levied for the local school districts listed in the handout 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 district boards of education in accordance with KRS 134.590(7), 157.440, 160.470, and 160.473. A 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 2014-15.

Staff Recommendation(s) and Rationale(s):

Staff recommends the board approve the 2014-15 Local District Tax Rates Levied for the districts listed on the handout provided to board. Staff certifies that the proposed school district tax rates are in conformity with KRS 160.470.

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Commissioner of Education

Date:

December 2014