

2008-09 through 2014-15 Tax Rates by Levied Type as of 12/1/2014							
District	2014-15 Rate Levied Type	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	Compensating	4%	4%	4%	4%	4%	4%
005 Allen County	4%	Compensating	4%	4%	4%	Compensating	Compensating
006 Anchorage Independent	Other	Other	Other	Other	Other	Other	Other
011 Anderson County	4%	Other	Other	Other	Other	Other	4%
012 Ashland Independent	4%	Compensating	4%	4%	4%	4%	4%
013 Augusta Independent	4%	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating
015 Ballard County	4%	Compensating	Other	Other	4%	Compensating	4%
016 Barbourville Independent	Compensating	4%	Compensating	4%	4%	4%	4%
017 Bardstown Independent	4%	4%	4%	4%	4%	4%	4%
021 Barren County	Compensating	4%	Sub [1]	Compensating	Other	Other	Sub [1]
025 Bath County	Compensating	4%	Compensating	Compensating	House Bill 940	4%	4%
026 Beechwood Independent	Other	4%	4%	Compensating	4%	Compensating	4%
031 Bell County	Compensating	Compensating	4%	Compensating	Compensating	4%	4%
032 Bellevue Independent	4%	4%	4%	4%	4%	4%	4%
034 Berea Independent	Compensating	4%	Other	4%	4%	4%	4%
035 Boone County	Compensating	4%	Compensating	Compensating	4%	Compensating	4%
041 Bourbon County	Compensating	4%	Compensating	4%	4%	4%	4%
042 Bowling Green Independent	Other	4%	Sub [1]	4%	Other	4%	4%
045 Boyd County	4%	Other	Compensating	4%	Compensating	Compensating	Compensating
051 Boyle County	4%	4%	4%	4%	4%	4%	4%
055 Bracken County	House Bill 940	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating
061 Breathitt County	4%	4%	Compensating	Compensating	Other	Other	Other
065 Breckinridge County	Other	4%	4%	4%	4%	4%	4%
071 Bullitt County	4%	4%	4%	4%	4%	4%	4%
072 Burgin Independent	4%	4%	4%	4%	4%	4%	4%
075 Butler County	4%	Other	Other	Other	Compensating	Other	Other
081 Caldwell County	Other	4%	4%	4%	Other	Compensating	Compensating
085 Calloway County	4%	4%	4%	4%	4%	4%	4%
091 Campbell County	4%	4%	Compensating	4%	4%	4%	4%
092 Campbellsville Independent	Compensating	4%	4%	4%	4%	4%	4%
095 Carlisle County	4%	Compensating	4%	Compensating	4%	4%	4%
101 Carroll County	Compensating	Other	Compensating	Compensating	4%	4%	4%
105 Carter County	Compensating	Compensating	Compensating	Other	Compensating	Compensating	Other
111 Casey County	Other	4%	4%	Compensating	Compensating	4%	4%
113 Caverna Independent	Other	4%	4%	Compensating	4%	4%	Compensating
115 Christian County	4%	4%	4%	Other	4%	Compensating	4%
121 Clark County	4%	4%	4%	4%	4%	4%	4%
125 Clay County	4%	Other	Compensating	Compensating	Compensating	4%	Compensating
131 Clinton County	Compensating	4%	Other	Other	Compensating	Other	4%
132 Cloverport Independent	4%	Compensating	4%	4%	4%	4%	4%
133 Corbin Independent	4%	4%	Compensating	Compensating	Sub [1]	Compensating	Compensating
134 Covington Independent	Compensating	Compensating	Compensating	4%	4%	4%	4%
135 Crittenden County	4%	Compensating	Compensating	Other	4%	4%	4%
141 Cumberland County	4%	4%	4%	4%	4%	House Bill 940	4%
143 Danville Independent	4%	4%	4%	4%	4%	4%	4%
145 Daviess County	4%	Other	4%	4%	Compensating	Sub [1]	4%
146 Dawson Springs Independent	Other	Compensating	Compensating	Other	Compensating	House Bill 940	Compensating
147 Dayton Independent	4%	4%	4%	4%	4%	4%	4%
149 East Bernstadt Independent	4%	4%	4%	4%	House Bill 940	Compensating	Compensating
151 Edmonson County	4%	4%	4%	Compensating	Compensating	4%	4%
152 Elizabethtown Independent	4%	4%	4%	4%	4%	4%	4%
155 Elliott County	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating
156 Eminence Independent	4%	4%	4%	4%	4%	4%	4%
157 Erlanger-Elsmere Independent	4%	4%	4%	4%	4%	4%	4%
161 Estill County	Compensating	4%	Compensating	Compensating	Compensating	Compensating	4%
162 Fairview Independent	Compensating	Compensating	4%	4%	4%	Compensating	Compensating
165 Fayette County	4%	4%	Other	Other	Other	Other	4%
171 Fleming County	4%	Compensating	Other	Other	Other	Other	Other
175 Floyd County	Compensating	Compensating	Other	Compensating	Other	Compensating	Compensating
176 Fort Thomas Independent	4%	4%	4%	4%	4%	4%	4%
177 Frankfort Independent	4%	Compensating	4%	4%	4%	4%	4%
181 Franklin County	4%	4%	4%	Compensating	4%	4%	4%
185 Fulton County	Compensating	Compensating	Compensating	Other	Compensating	Compensating	Other
186 Fulton Independent	Compensating	Compensating	Other	Compensating	Other	Other	Compensating
191 Gallatin County	Compensating	Other	Compensating	Compensating	4%	4%	Other
195 Garrard County	Compensating	Compensating	Compensating	4%	Other	4%	Other
197 Glasgow Independent	4%	Compensating	Compensating	Compensating	Compensating	4%	4%
201 Grant County	Other	4%	Compensating	Other	Compensating	Other	4%
205 Graves County	4%	4%	4%	4%	4%	4%	4%
211 Grayson County	4%	4%	4%	4%	4%	4%	4%
215 Green County	4%	Compensating	Other	Sub [1]	Other	Other	Other
221 Greenup County	4%	Compensating	4%	4%	4%	Compensating	4%
225 Hancock County	Other	Compensating	Compensating	Compensating	Compensating	Other	Compensating
231 Hardin County	Compensating	4%	Compensating	Sub [1]	4%	4%	4%
235 Harlan County	4%	4%	4%	4%	4%	4%	4%
236 Harlan Independent	4%	4%	Compensating	Other	Compensating	Other	Other
241 Harrison County	4%	4%	4%	Compensating	Compensating	4%	4%
245 Hart County	Compensating	Compensating	4%	Compensating	4%	4%	4%
246 Hazard Independent	Compensating	Compensating	Compensating	Sub [1]	4%	Compensating	Compensating
251 Henderson County	Compensating	Compensating	4%	4%	4%	4%	4%
255 Henry County	4%	4%	4%	Compensating	4%	4%	4%
261 Hickman County	4%	4%	4%	4%	4%	4%	4%
265 Hopkins County	4%	Other	Other	Other	Other	Compensating	4%
271 Jackson County	Compensating	Compensating	Compensating	Compensating	Other	4%	4%
272 Jackson Independent	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating
275 Jefferson County	Other	Other	4%	Compensating	4%	4%	4%
276 Jenkins Independent	Compensating	House Bill 940	Compensating	Compensating	Compensating	House Bill 940	Compensating
281 Jessamine County	Other	Other	Other	Other	Other	4%	Sub [1]
285 Johnson County		Other	4%	Compensating	Compensating	Compensating	Compensating
291 Kenton County	Other	4%	Compensating	Other	Compensating	Compensating	4%
295 Knott County	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	House Bill 940
301 Knox County	Compensating	4%	Compensating	Compensating	Compensating	4%	4%
305 LaRue County	Compensating	Compensating	Compensating	Compensating	Compensating	Other	Compensating
311 Laurel County	Other	4%	Compensating	House Bill 940	Compensating	Compensating	Compensating
315 Lawrence County	Other	4%	Compensating	4%	Compensating	4%	House Bill 940
321 Lee County	House Bill 940	4%	House Bill 940	Compensating	Compensating	Compensating	Compensating
325 Leslie County	Compensating	Compensating	4%	Compensating	4%	House Bill 940	4%
331 Letcher County	Compensating	4%	4%	4%	Compensating	4%	4%
335 Lewis County	Compensating	Compensating	Compensating	House Bill 940	Compensating	Compensating	Compensating
341 Lincoln County	4%	4%	4%	4%	4%	4%	4%
345 Livingston County	Compensating	Compensating	Other	Other	4%	Other	Compensating

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351 Logan County	Compensating	Other	4%	4%	Compensating	Compensating	4%
354 Ludlow Independent	4%	4%	4%	4%	4%	Compensating	4%
361 Lyon County	4%	Other	Compensating	4%	4%	4%	House Bill 940
365 Madison County	Other	4%	Other	4%	4%	4%	4%
371 Magoffin County	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating
375 Marion County	Other	Other	Other	4%	4%	4%	4%
381 Marshall County	Compensating	4%	4%	4%	4%	Compensating	4%
385 Martin County	Other	4%	4%	Compensating	Other	Other	Other
391 Mason County	Compensating	4%	Compensating	Compensating	Other	Other	Other
392 Mayfield Independent	Other	Compensating	Other	Other	House Bill 940	Other	Other
395 McCracken County	Compensating	Other	Other	Other	Other	4%	4%
401 McCreary County	Compensating	Compensating	Compensating	4%	Compensating	Compensating	Compensating
405 McLean County	Compensating	4%	4%	Compensating	4%	4%	4%
411 Meade County	4%	4%	Compensating	Compensating	Compensating	Compensating	House Bill 940
415 Menifee County	4%	Compensating	Compensating	4%	Compensating	4%	4%
421 Mercer County	4%	Other	4%	4%	4%	4%	4%
425 Metcalfe County	Compensating	Other	Compensating	Compensating	4%	4%	Compensating
426 Middlesboro Independent	Compensating	4%	Compensating	Compensating	Compensating	4%	Compensating
431 Monroe County	4%	4%	4%	Compensating	Compensating	4%	4%
435 Montgomery County	Compensating	Compensating	Compensating	4%	Compensating	Compensating	4%
436 Monticello Independent			4%	Compensating	Compensating	4%	Compensating
441 Morgan County	Compensating	4%	Compensating	Compensating	Compensating	Compensating	4%
445 Muhlenberg County	Other	Compensating	Other	Other	Compensating	Other	Other
446 Murray Independent	4%	4%	4%	4%	4%	4%	4%
451 Nelson County	4%	Other	4%	Other	4%	4%	4%
452 Newport Independent	Compensating	Compensating	Compensating	4%	House Bill 940	Other	4%
455 Nicholas County	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating
461 Ohio County	Other	Compensating	Other	Compensating	Other	Other	4%
465 Oldham County	4%	4%	Other	Other	Other	Compensating	House Bill 940
471 Owen County	4%	4%	4%	Compensating	Other	4%	4%
472 Owensboro Independent	4%	Sub [1]	4%	Other	Compensating	Other	4%
475 Owsley County	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating
476 Paducah Independent	Compensating	4%	4%	Other	4%	Sub [1]	4%
477 Paintsville Independent	4%	4%	Other	Compensating	Compensating	Compensating	Other
478 Paris Independent	4%	4%	4%	4%	Compensating	Compensating	Compensating
481 Pendleton County	Compensating	Compensating	Compensating	4%	4%	4%	4%
485 Perry County	Compensating	4%	4%	Compensating	4%	4%	4%
491 Pike County	Compensating	Compensating	Compensating	Compensating	Sub [1]	4%	Compensating
492 Pikeville Independent	Other	4%	Compensating	Other	Compensating	Other	4%
493 Pineville Independent	4%	4%	4%	Compensating	4%	4%	Compensating
495 Powell County	4%	4%	4%	4%	4%	4%	4%
501 Pulaski County	4%	4%	Compensating	Compensating	Compensating	Compensating	Other
502 Raceland Independent	Compensating	4%	Compensating	Compensating	Compensating	Compensating	Compensating
505 Robertson County	4%	4%	Compensating	Sub [1]	4%	4%	4%
511 Rockcastle County	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating
515 Rowan County	4%	4%	Compensating	4%	Other	Other	4%
521 Russell County	Other	4%	Other	Other	4%	4%	4%
522 Russell Independent	Compensating	4%	4%	4%	4%	Compensating	4%
523 Russellville Independent	4%	Other	Other	4%	Compensating	4%	4%
524 Science Hill Independent	4%	4%	4%	4%	4%	4%	4%
525 Scott County	4%	4%	4%	4%	4%	4%	4%
531 Shelby County	Other	Other	Other	Sub [1]	Other	4%	4%
533 Silver Grove Independent	4%	Compensating	4%	4%	4%	Compensating	Sub [1]
535 Simpson County	4%	4%	Other	4%	4%	4%	4%
536 Somerset Independent	4%	4%	4%	4%	4%	4%	4%
537 Southgate Independent	4%	4%	4%	4%	4%	4%	4%
541 Spencer County	Compensating	Other	4%	Compensating	4%	Other	4%
545 Taylor County	4%	4%	Compensating	Compensating	4%	4%	4%
551 Todd County	Other	4%	4%	4%	4%	4%	Other
555 Trigg County	4%	Compensating	4%	4%	Other	Other	4%
561 Trimble County	Compensating	Compensating	Compensating	Compensating	4%	4%	4%
565 Union County	4%	4%	4%	4%	Compensating	4%	4%
567 Walton Verona Independent	4%	4%	Other	Other	Other	Other	Other
571 Warren County	4%	4%	Other	4%	4%	Other	4%
575 Washington County	4%	4%	Compensating	Compensating	4%	4%	Other
581 Wayne County	4%	Compensating	Compensating	Compensating	Other	Other	4%
585 Webster County	4%	4%	Compensating	4%	Compensating	4%	Compensating
586 West Point Independent	4%	4%	4%	4%	4%	4%	4%
591 Whitley County	Other	Other	Other	Other	Other	Other	Other
592 Williamsburg Independent	4%	Compensating	Compensating	4%	Compensating	Compensating	Compensating
593 Williamstown Independent	Other	Other	Compensating	Compensating	4%	4%	4%
595 Wolfe County	Compensating	Compensating	Compensating	House Bill 940	House Bill 940	Compensating	Compensating
601 Woodford County	4%	4%	4%	4%	4%	4%	4%

Rate Levied by Type						
Year	Compensating	4%	Sub [1]	HB940	Other	Total
2014-15	59	84	0	2	27	172
2013-14	53	94	1	1	24	173
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:

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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 2014-15.

Tax Rates for 2014-15 are as of December 1, 2014. 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
12/1/2014

