

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 that is 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. 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.

As shown in the attachment, the specific rate for which approval is being requested is the 2014-15 tax rate for the Johnson County School District. Normal approval of this rate was delayed in spring 2014 because litigation in local circuit court was ongoing. The local circuit court has now rendered a decision in favor of the school district, so bills are now being sent out for this tax rate.

Staff Recommendation(s) and Rationale(s):

Staff recommends the board approve the 2014-15 Local District Tax Rate for the Johnson County School District and certifies that the proposed school district tax rate (in the attachment) is in conformity with KRS 160.470.

Contact Person:

Hiren Desai, Associate Commissioner
Administration and Support
(502) 564-1976

hiren.desai@education.ky.gov



Kay Kennedy, Director
Division of District Support
(502) 564-3930

kay.kennedy@education.ky.gov

Commissioner of Education

Date:

August 2015