

**KENTUCKY DEPARTMENT OF EDUCATION**

**STAFF NOTE**

**Action/Consent Item:**

2015-2016 Local District Tax Rates Levied

**Commissioner's Recommendation and Rationale:**

It is recommended that the Kentucky Board of Education approve the 2015-2016 Local District Tax Rates for Lewis County levied in accordance with KRS 160.470.

**Rationale:**

Kentucky Department of Education (KDE) staff certify that the proposed school district tax rates provided in the attached document are in compliance with KRS 160.470.

**Action Question:**

Should the Kentucky Board of Education approve the 2015-2016 Tax Rates Levied for the local school district (Lewis County) listed in the handout provided to the board?

**Applicable Statute or Regulation:**

KRS 160.470

**History/Background:**

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

*Summary:* 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.

To date, the Kentucky Board of Education has approved 172 district tax rate requests. Lewis County is the only remaining district requesting approval of its tax rates. Also included for the board's information is a chart (attached) showing tax rates levied by type from 2008-09 through 2015-16.

***Budget Impact:***

There is no budget impact at the state level.

**Contact Person:**

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A handwritten signature in blue ink that reads "Stephen L. Pruitt". The signature is written in a cursive style with a large, stylized 'S' and 'P'.

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**Commissioner of Education**

**Date:**

February 2016

Donna E. Duncan, Director  
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