

KENTUCKY DEPARTMENT OF EDUCATION

STAFF NOTE

Action/Consent Item:

2015-16 Local District Tax Rates Levied

Commissioner's Recommendation:

It is recommended that the Kentucky Board of Education approve the 2015-2016 Local District Tax Rates 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 2015-16 Tax Rates Levied for the local school districts 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 the 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.

Staff is providing 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 (attachment) showing tax rates levied by type from 2008-09 through 2015-16, and a definition page for the different kinds of tax rates.

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 horizontal line underneath the name.

Commissioner of Education

Date:

December 2015

Donna Duncan, Director
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