

# **KENTUCKY DEPARTMENT OF EDUCATION**

## **STAFF NOTE**

### **Action/Consent Item:**

2016-2017 Local District Tax Rates Levied

### **Commissioner's Recommendation:**

The Commissioner recommends that the Kentucky Board of Education (KBE) approve the 2016-2017 Local District Tax Rates Levied in accordance with KRS 160.470.

### **Rationale:**

To verify for the KBE that the Kentucky Department of Education (KDE) staff have certified that the proposed school district tax rates provided in the attached document are in compliance with KRS 160.470.

### **Action Question:**

Should the KBE approve the 2016-17 Tax Rates Levied for the local school districts listed in the attachment?

### **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 of the district boards of education in accordance with KRS 132.0225, 134.590(7), 157.440, 160.470, and 160.473. A district's board of education has forty five (45) days from the certification of assessment data to establish tax rates.

Staff is providing the most current list of districts requesting approval of their tax rates at the December meeting. The KBE approved 159 local school district tax rates at the October 2016 meeting. Also included for the board's information is a chart (attachment) showing tax rates levied by type from 2012-13 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 extending from the end.

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**Commissioner of Education**

**Date:**

December 2016