The Department of Revenue has certified your assessment as of 07/25/2017 . KRS 132.0225 allows 45 days for districts that are not adopting above the 4% rate to establish a final tax rate. Any district that fails to meet this deadline shall be required to use the compensating tax rate for that year's property tax bills.

The enclosed 2017-18 local ad valorem tax rates and revenue statements are certified to the district board of education by the Commissioner of Education in accordance with KRS 134.590(7), 157.440, and 160.470. A sample advertisement based on your district's data for levying a 4% increase is attached as a convenience. This sample advertisement does not include exonerations.

You will no longer be required to send signed paper copies to KDE for processing. You will only need to submit your rates electronically via the web form (<https://opsupport.education.ky.gov/webforms/>). Once you have logged into the web form, please use the steps below to complete this process:

1. Complete all applicable information on the web based tax rate levied form.

2. At the bottom of the form, save the information, then click on ‘reports’ to print a copy for your records.

3. Click on ‘submit’ to send the information to KDE for processing.

Please find a list of Frequently Asked Tax Questions at the following location:

<http://www.education.ky.gov/KDE/Administrative+Resources/Finance+and+Funding/School+Finance/SEEK+and+Tax+Rates/Taxes.htm>

KRS 157.440 and 157.620 require a minimum five-cent equivalent tax be restricted to categorical priorities listed in the approved facilities plan for participation in Facilities Support Program of Kentucky and School Facilities Construction Commission. Your district's Tax Rates Levied form must reflect the required levy. Please note that if you designated an amount above the minimum levy required to produce the five cent equivalent are restricted by KRS 160.476 to building fund purposes.

If you have any questions, please contact Chay Ritter at [chay.ritter@education.ky.gov](mailto:chay.ritter@education.ky.gov) or Krystal Smith at [krystal.smith@education.ky.gov](mailto:krystal.smith@education.ky.gov) or by telephone @ 502-564-3846 (ext 4453 or ext 4425).