

KENTUCKY DEPARTMENT OF EDUCATION

STAFF NOTE

Action/Consent Item:

2017-2018 Local District Tax Rates Levied

Commissioner's Recommendation:

The Commissioner recommends that the Kentucky Board of Education (KBE) approve the 2017-2018 Local District Tax Rates Levied in accordance with KRS 160.470.

Rationale:

KRS 160.470 requires a district board of education to forward the local rates levied to the KBE for approval within thirty (30) days after receiving its assessment data. Kentucky Department of Education (KDE) staff certify that the proposed school district tax rates provided in the attached document are in compliance with the statutory requirements of KRS 160.470.

Action Question:

Should the KBE approve the 2017-2018 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 KBE 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 132.0225, 134.590(7), 157.440, 160.470, and 160.473. The 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 KDE approved 166 local school district tax rates at the October 2017 meeting. Also included for the board's information is a chart (attachment) showing tax rates levied by type from 2012-2013 through 2017-18, and a definitions page explaining the different types of tax rates.

Budget Impact: There is no budget impact at the state level.

Contact Person:

Robin Fields Kinney, Associate Commissioner
Office of Finance and Operations
(502) 564-1976
robin.kinney@education.ky.gov

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.

Donna Duncan, Director
Division of District Support
(502) 564-3930
donna.duncan@education.ky.gov

Commissioner of Education

Date:

December 2017