

KENTUCKY DEPARTMENT OF EDUCATION STAFF NOTE

Topic: 2018-2019 Local District Tax Rates Levied

Date: February 6, 2019

Action Requested: Review Action/Consent Action/Discussion

SUMMARY OF ISSUE BEFORE THE BOARD:

To approve the 2018-2019 Local District Tax Rates Levied in accordance with KRS 160.470. KRS 160.470 requires the Kentucky Board of Education to approve local district tax rates each year.

COMMISSIONER'S RECOMMENDATION:

The Commissioner recommends that the Kentucky Board of Education (KBE) approve the 2018-2019 Local District Tax Rates Levied in accordance with KRS 160.470. 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.

APPLICABLE STATUTE OR REGULATION:

KRS 160.470

BACKGROUND:

Existing Policy: The KBE is required to approve the school district tax rates, if in conformity with KRS 160.470.

Summary of Issue: Upon receipt of certified property assessments from the Department of Revenue, 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.

The KBE approved 169 local school district tax rates at the October 2018 and December 2018 meetings. Staff is providing the most current list of districts requesting approval of tax rates, at the February meeting. The attached list adds three (3) districts leaving only one (Graves County School District) outstanding. Graves County School District has adopted a tax rate that has been challenged and is in litigation. Included for the board's information is a chart (attachment) showing tax rates levied by type from 2012-2013 through 2018-19, and a definition page for the different kinds of tax rates.

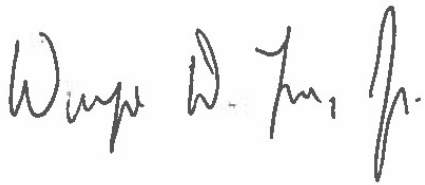
Budget Impact: There is no budget impact at the state level.

GROUPS CONSULTED AND BRIEF SUMMARY OF RESPONSES:

KDE provides information and assistance to local school districts throughout the process.

CONTACT PERSON(S):

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Commissioner of Education

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