

KENTUCKY DEPARTMENT OF EDUCATION STAFF NOTE

Topic: 2018-2019 Local District Tax Rates Levied

Date: April 10, 2019

Action Requested: Review Action/Consent Action/Discussion

Assigned To: Full Board Curriculum, Instruction and Assessment

Finance Operations Management

SUMMARY OF ISSUE BEFORE THE BOARD:

To approve the 2018-2019 Local District Tax Rates Levied in accordance with KRS 160.470.

COMMISSIONER'S RECOMMENDATION:

The Commissioner recommends that the 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 each year, 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, KRS 134.590(7), KRS 157.440, KRS 160.470 and KRS 160.473. A district's board of education has 45 days from the certification of assessment data to establish tax rates.

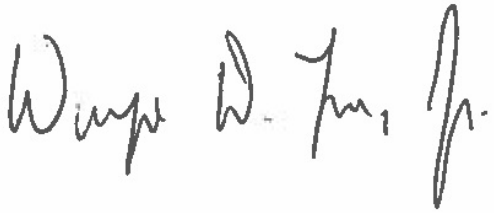
The KBE approved 172 local school district tax rates at the October 2018, December 2018 and February 2019 meetings. The attached list contains the most current list of districts and adds the final district requesting approval of tax rates. Graves County School District adopted a tax rate that has been challenged and the local board decided to have the taxpayers vote on the issue on the November 2019 ballot. Included for the board's information is a chart (attachment) showing tax rates levied by type from 2012-2013 through 2018-2019 and a definition page for the different kinds of tax rates.

GROUPS CONSULTED AND BRIEF SUMMARY OF RESPONSES:

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

CONTACT PERSON(S):

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



Commissioner of Education

Category: <input type="checkbox"/> District Innovation <input type="checkbox"/> Strengthening Educators <input checked="" type="checkbox"/> Family/Community Involvement <input type="checkbox"/> Student/Family Supports <input type="checkbox"/> Student Interventions <input type="checkbox"/> Coursework Completion <input type="checkbox"/> Accountability Reporting
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