

## KENTUCKY DEPARTMENT OF EDUCATION STAFF NOTE

**Topic:** Approval of 2018-2019 Local District Tax Rates Levied

**Date:** August 2019

**Action Requested:**  Review  Action/Consent  Action/Discussion

**Held In:**  Full Board  Curriculum, Instruction and Assessment

Finance  Operations Management

### SUMMARY OF ISSUE BEFORE THE BOARD:

To approve an amendment to the 2018-2019 Local District Tax Rates Levied for the Bracken County Board of Education in accordance with KRS 160.470. KRS 160.470 requires the Kentucky Board of Education (KBE) to approve local district tax rates each year.

### COMMISSIONER'S RECOMMENDATION:

The Commissioner recommends that the KBE approve an amended 2018-2019 Local District Tax Rates Levied for Bracken County 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 Kentucky 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 local school district tax rates for school districts at the October 2018, December 2018 and February 2019 meetings. At its July 2019 meeting, the Bracken County Board of Education took action to request the KBE amend the district's tangible tax rate approved at KBE's October meeting to a lesser rate. Bracken County billed the tangible rate at the lesser rate. KDE Staff is providing the rate that was approved at the October 2018 KBE meeting for Bracken County along with the proposed amended tax rate. Also, included for the board's information is supporting documentation received from district, is a chart (attachment)

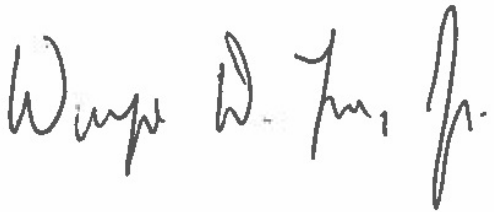
showing tax rates levied by type from 2012-2013 through 2018-2019 and a definition page for the different kinds of tax rates.

*Budget Impact:*

There is no budget impact to state education funds.

**CONTACT PERSON(S):**

Robin Fields Kinney  
Associate Commissioner, Office of Finance and Operations  
[Robin.kinney@education.ky.gov](mailto: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
--