

## KENTUCKY DEPARTMENT OF EDUCATION STAFF NOTE

**Topic:** 2019-2020 Local District Tax Rates Levied

**Date:** December 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 the 2019-2020 Local District Tax Rates Levied in accordance with KRS 160.470. KRS 160.460 requires all school taxes be levied by the board of education of each school district. The school district shall levy an ad valorem tax within the limits prescribed in KRS 160.470 that will obtain for the school district the amount of money needed as shown in the district's general school budget submitted under the provisions of KRS 160.470. KRS 160.470(6) requires the Kentucky Board of Education (KBE) to annually approve or disapprove school district tax rates.

### COMMISSIONER'S RECOMMENDATION:

The Commissioner recommends that the KBE approve the 2019-2020 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, 702 KAR 3:275

### BACKGROUND:

#### *Existing Policy:*

Pursuant to KRS 160.470(6), within 30 days after the district board of education received its assessment data, the rates levied (by the local district board) shall be forwarded to the KBE for its approval or disapproval.

#### *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 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 KBE previously approved some district tax rates at the October meeting.

Also included for the board's information is a chart (attachment) showing tax rates levied by type from 2015-2016 through 2019-2020, and a definition page for the different kinds of tax rates.

*Budget Impact:*

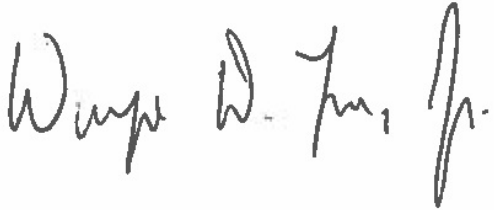
There is no budget impact at the state level.

**GROUPS CONSULTED AND BRIEF SUMMARY OF RESPONSES:**

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

**CONTACT PERSON(S):**

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**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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