

KENTUCKY DEPARTMENT OF EDUCATION STAFF NOTE

Topic: Correction to the 2021-2022 Local District Tax Rates Levied for Anchorage Independent School District

Date: October 2022

Action Requested: Review Action/Consent Action/Discussion

Held in: Full Board Curriculum, Instruction and Assessment Operations

SUMMARY OF ISSUE BEFORE THE BOARD:

To take action on a correction to the 2021-2022 Local District Tax Rates Levied adopted pursuant to KRS 160.470 for the Anchorage Independent School District. Anchorage Independent School District accidentally reported the incorrect real property rate on the tax rate levy report that was approved by the Kentucky Board of Education (KBE) in December 2021. While the report incorrectly contained the wrong rate, the district properly levied, provided notice, and billed the correct rate as adopted by the local board of education.

COMMISSIONER'S RECOMMENDATION:

The Commissioner recommends that the KBE approve the correction to the 2021-2022 Local District Tax Rates Levied for the Anchorage Independent School District.

APPLICABLE STATUTE OR REGULATION:

KRS 160.470

BACKGROUND:

Existing Policy:

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.

Pursuant to KRS 160.470(5), 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. Typically, district tax rates are submitted to the KBE for approval annually beginning at the October KBE meeting and continuing until all adopted tax rates are approved.

Summary of Issue:

The KBE originally approved the Anchorage Independent School District's tax rates at the December 2021 meeting. School district staff has notified KDE that the rate as listed on the tax rate levy report was incorrect. The district adopted a recallable rate of 99.6 cents on real property and 99.6 cents on personal property, but it was incorrectly reported to KDE/KBE as 98.4 cents on real property and 99.6 cents on personal property. In adopting the recallable rate, the district followed the statutorily correct process including community notice, a hearing and the

correct rate was billed. There was no community opposition at the hearing and no recall petition effort.

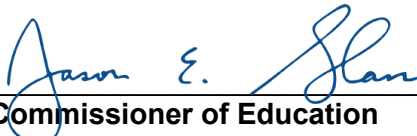
Budget Impact: There is no budget impact at the state level.

GROUPS CONSULTED AND BRIEF SUMMARY OF RESPONSES:

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

CONTACT PERSON(S):

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Commissioner of Education

Category: <input type="checkbox"/> Educator Workforce Diversity <input type="checkbox"/> Portrait of a Graduate Partnerships <input type="checkbox"/> Racial Equity Commitment <input type="checkbox"/> Student-Centered Accountability System <input type="checkbox"/> Early Childhood <input checked="" type="checkbox"/> District Support
