

KENTUCKY DEPARTMENT OF EDUCATION STAFF NOTE

Topic: 2022-2023 Local District Tax Rates Levied

Date: December 2022

Action Requested: Review Action/Consent Action/Discussion

Held in: Full Board Curriculum, Instruction and Assessment Operations

SUMMARY OF ISSUE BEFORE THE BOARD:

To approve the 2022-2023 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 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 2022-2023 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:

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.

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.

The KBE approved 149 local school districts tax rates at the October 2022 meeting. The Oldham Board of Education has requested to amend the tangible tax rate that was approved at KBE's October 2022 meeting to include the exonerations. The tax rate submission did not include the exonerations for the tangible tax rate when submitting to KDE. KRS 134.590 provides that

school boards may recover prior year losses due to exonerations or issuance of refunds due to errors in assessments. This additional tax rate may be added to the real estate and personal property tax rate. Staff is providing the most current list of districts requesting approval of their tax rates at the December meeting. Also included for the board's information is a chart (attachment) showing tax rates levied by type from 2014-2015 through 2022-23, and a definition page for the different kinds of tax rates. Additional district tax rates will be considered by the KBE at future meetings.

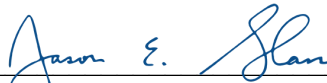
Budget Impact: There is no budget impact at the state level.

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

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
