

## KENTUCKY DEPARTMENT OF EDUCATION STAFF NOTE

**Topic:** 2023-2024 Local District Tax Rates Levied

**Date:** February 2024

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

**Held In:**  Full Board  State Schools  United We Learn

### SUMMARY OF ISSUE BEFORE THE BOARD:

To take action on the 2023-2024 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 Interim Commissioner recommends that the KBE approve the 2023-2024 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 140 local school districts tax rates at the October 2023 meeting and 29 local school districts tax rates at the December 2023 meeting. Frankfort Independent’s tax rate was approved at the December 2023 meeting. However, the tax rate was incorrect. We have included the correct rate, of 103.5, on the submissions list for approval at the February 2024 meeting. Staff is providing the most current list of districts requesting approval of their tax rates at the February 2024 meeting. Also, included for the board’s information, is a chart (attachment) showing tax rates levied by type from 2014-2015 through 2023-2024, 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:**

Local school districts.

**CONTACT PERSON(S):**

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*Robin Fields Kinney*  
**Commissioner of Education**

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