

## KENTUCKY DEPARTMENT OF EDUCATION STAFF NOTE

**Topic:** 2024-2025 Local District Tax Rates Levied

**Date:** March 2025

**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 2024-2025 Local District Tax Rates levied in accordance with KRS 160.470 for Bath County and Bell County. 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 2024-2025 Local District Tax Rates levied in accordance with KRS 160.470 for the Bath County and Bell County school districts. Kentucky Department of Education (KDE) staff certify that the proposed school district's tax rates provided in the attached document is 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 receives 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 157.440 and 160.470. Pursuant to KRS 132.0225, the district's board of education has 45 days from the date of the Department of Revenue's certification to the Commissioner of Education to establish tax rates.

The KBE approved 138 local school districts tax rates at its October 2024 meeting and 30 local school districts tax rates at its December 2024 meeting. At its February 2025 meeting, the KBE approved tax rates for Bell County and another school district. Subsequently, Bell County notified KDE staff of a technical correction needed in their tax rate submission. The original tax

submission for Bell County did not display a newly adopted recallable nickel. Bell County is requesting approval of their tax rates at the March 2025 meeting.

Bath County is also requesting approval of their tax rates at the March 2025 meeting. The district had a special election on January 14, 2025, to pass a nickel tax, but it was unsuccessful. Also, included for the KBE's information, is a chart (attachment) showing tax rates levied by type from 2014-2015 through 2024-2025, 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:**

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

**CONTACT PERSON(S):**

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**Commissioner of Education**

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