

KENTUCKY DEPARTMENT OF EDUCATION
Real Estate And Personal Property Tax Calculation
Report 1

District: 005 Allen County - School Year: 2025 - 2026

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The property tax rates shown below are calculated under the provisions of KRS 160.470 (House Bill 44).

CLASS OF PROPERTY - REAL ESTATE, TANGIBLE PERSONALITY, PUBLIC SERVICE COMPANIES AND DISTILLED SPIRITS

Item A		<u>Compensating Tax Rate</u>	<u>Subsection (1)</u>	<u>4% Increase</u>
General Fund	Rate	47.8	66.5	49.7
Real Estate				
KRS 160.470	Revenue	\$ 6,510,924	\$ 9,058,085	\$ 6,769,726
General Fund	Rate	53.3	66.5	53.3
Personal Property				
KRS 160.473	Revenue	\$ 1,016,048	\$ 1,267,677	\$ 1,016,048

Item D

Maximum Tax Rate for Motor Vehicles: 51.8

6.0 cents of the total property rate shown above is required to produce the 5 cent equivalent tax necessary for participation in the SFCC and FSPK programs.

NOTE: 0.2 cents may be added to the above property rates to recover prior year losses due to exonerations. KRS 134.590

