KENTUCKY DEPARTMENT OF EDUCATION

Real Estate And Personal Property Tax Calculation

Report 1

District: 147 Dayton Independent - School Year: 2025 - 2026 **Date Generated: July 29, 2025 6:26:57 PM**

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		Compensating Tax Rate	Subsection (1)	4% Increase
General Fund Real Estate KRS 160.470	Rate	85.9	150.3	89.3
	Revenue	$ 2,806,836	$ 4,911,146	$ 2,917,933
General Fund Personal Property KRS 160.473	Rate	112.5	150.3	117.0
	Revenue	$ 169,561	$ 226,534	$ 176,344

Item D

Maximum Tax Rate for Motor Vehicles: 85.9

5.8 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