2014-15 through 2025-26 Ta	2025-26 Rate	ied Type as of 2024-25 Rate	September 13, 2023-24 Rate	2025 2022-23 Rate	2021-22 Rate	2020-21 Rate	2019-20 Rate	2018-19 Rate	2017-18 Rate	2016-17 Rate	2015-16 Rate	2014-15 Rate
District	Levied Type	Levied Type	Levied Type	Levied Type	Levied Type	Levied Type	Levied Type	Levied Type	Levied Type	Levied Type	Levied Type	Levied Type
001 Adair County 005 Allen County	Compensating	Other Other	4% 4%	Other 4%	Other 4%	Compensating 4%	Compensating 4%	Other Compensating	4% 4%	Compensating Compensating	Other Compensating	Compensating 4%
006 Anchorage Independent	Other	Other	Other	Other	Other	4%	Other	Other	Other	Other	Other	Other
011 Anderson County 012 Ashland Independent	4% 4%	4% 4%	4% 4%	4% Compensating	Compensating Compensating	Compensating	4% 4%	4% 4%	4% 4%	4% 4%	Compensating 4%	4% 4%
013 Augusta Independent	4%	4%	4%	4%	4%	4%	4%	Other	Compensating	4%	4%	4%
015 Ballard County 016 Barbourville Independent	Compensating	Other Other	Other 4%	Other 4%	Compensating Compensating	Compensating	Other Compensating	Compensating Compensating	Compensating Compensating	Compensating 4%	Other 4%	4% Compensating
017 Bardstown Independent	4%	4%	4%	4%	4%	Compensating	4%	4%	4%	Other	4%	4%
021 Barren County 025 Bath County	4% 4%	4%	Other 4%	4%	Other Compensating	Other Other	Other Other	Other 4%	4%	Compensating Other	4% Compensating	Compensating Compensating
026 Beechwood Independent	4%	4%	4%	Compensating	Other	Other	Other	Other	4%	4%	4%	Other
031 Bell County 032 Bellevue Independent	4% 4%	Other 4%	Compensating Other	Compensating 4%	Compensating 4%	Compensating 4%	Other Other	Compensating 4%	Compensating 4%	Compensating 4%	Compensating 4%	Compensating 4%
034 Berea Independent		4%	4%	4%	4%	Compensating	4%	4%	4%	Other	4%	Compensating
035 Boone County 041 Bourbon County	4%	4% Other	Other Other	4% Compensating	4% 4%	4% Compensating	4% 4%	Compensating 4%	4% 4%	Compensating Compensating	4% 4%	Compensating Compensating
042 Bowling Green Independent		Other	4%	Other	4%	Other	4%	4%	4%	4%	4%	Other
045 Boyd County 051 Boyle County	4%	4% Other	4% 4%	4% 4%	Compensating Compensating	Compensating Compensating	4% Compensating	Other Compensating	4% Other	Other Compensating	4% Compensating	4% 4%
055 Bracken County	Other	4%	4%	4%	Compensating	Compensating	House Bill 940	Compensating	House Bill 940	4%	Compensating	House Bill 940
061 Breathitt County 065 Breckinridge County	Other 4%	4% 4%	Compensating 4%	Compensating 4%	Other 4%	Compensating	Other 4%	Compensating 4%	Compensating Other	Compensating Other	4% Other	4% Other
071 Bullitt County	4%	4%	4%	4%	4%	Other	4%	4%	4%	4%	4%	4%
072 Burgin Independent 075 Butler County	4% Other	Other 4%	4% 4%	4% 4%	Other 4%	4% 4%	4% 4%	4% 4%	4% 4%	4% 4%	4% Other	4% 4%
081 Caldwell County	4%	Other	Other 4%	Compensating 4%	Other	Other	Other	Other	Other	4%	Other	Other
085 Calloway County 091 Campbell County	4%	4% Other	4%	4%	4% 4%	Other 4%	4% 4%	4% 4%	4% 4%	4% Sub [1]	4% 4%	4% 4%
092 Campbellsville Independent	Other	4%	4%	4%	Compensating	Compensating	Compensating	Sub [1]	4%	4%	4%	Compensating
095 Carlisle County 101 Carroll County	Other Other	Other 4%	Other 4%	Other 4%	Compensating 4%	Other 4%	Compensating 4%	4% Other	Compensating Other	4% 4%	Compensating Compensating	4% Compensating
105 Carter County	4%	Other	4%	Other	Other	Other	Compensating	4% 4%	Other 4%	Other Other	Other	Compensating
111 Casey County 113 Caverna Independent	Compensating 4%	4% Compensating	Other 4%	Compensating Other	Other Compensating	Compensating 4%	4% Compensating	4% 4%	4% 4%	Other 4%	4% 4%	Other Other
115 Christian County 121 Clark County	4%	4%	4%	Other	Other	Compensating	Other 4%	4%	4%	4%	4%	4%
121 Clark County 125 Clay County	Other Other	4% 4%	4% Other	4% Other	4% Other	Other Other	4% Other	Other Other	Sub [1] Other	4% Other	Other Compensating	4% 4%
131 Clinton County	4%	4%	4%	Other	Other	Compensating	Other	4%	Compensating	Compensating	4%	Compensating
132 Cloverport Independent 133 Corbin Independent	4% 4%	4% 4%	4% 4%	4% Other	4% Other	4% Other	4% Other	4% 4%	4% 4%	4% 4%	Compensating 4%	4% 4%
134 Covington Independent	4%	Other	Other	4%	4%	Compensating	Compensating	Compensating Compensating	Compensating 4%	Compensating	Compensating	Compensating
135 Crittenden County 141 Cumberland County	4% 4%	4% House Bill 940	4% 4%	Other 4%	Other 4%	Other 4%	Compensating 4%	4%	4%	4% 4%	Sub [1] 4%	4% 4%
143 Danville Independent 145 Daviess County	4% Other	Other 4%	4% Other	Other Other	Compensating 4%	Other	4% 4%	Compensating	Compensating Other	4% 4%	Compensating Other	4% 4%
146 Dawson Springs Independent	4%	4% Other	Other	Other	476 Other	Other Compensating	House Bill 940	Other 4%	Compensating	House Bill 940	Other	476 Other
147 Dayton Independent 149 East Bernstadt Independent	4% Other	Other	Other 4%	4% 4%	Other Other	Other 4%	4%	Other	4%	4% 4%	4% Other	4% 4%
151 Edmonson County	4%	Compensating Other	4%	4%	4%	4% Other	Compensating 4%	Compensating 4%	Compensating 4%	476 Compensating	4%	4%
152 Elizabethtown Independent 155 Elliott County	Other 4%	4% 4%	Other	4% 4%	4% Compensating	4%	4%	Other 4%	4%	4%	4%	4%
156 Eminence Independent	Other	4%	Compensating 4%	4%	Compensating	Compensating	Compensating Compensating	476 Compensating	Compensating Other	Compensating Compensating	Compensating Compensating	Compensating 4%
157 Erlanger-Elsmere Independent 161 Estill County	4% Other	4% 4%	Other 4%	Other 4%	4% Other	4%	4%	4%	4%	4% Other	4%	4%
162 Fairview Independent	4%	4% Other	476 Other	Other	4%	Other Other	Compensating 4%	Compensating 4%	Compensating 4%	Other	Compensating Compensating	Compensating Compensating
165 Fayette County	Other	4% 4%	4% 4%	Other 4%	4% Other	Other	Other 4%	Other Other	4% Compensating	4% 4%	4% 4%	4% 4%
171 Fleming County 175 Floyd County	4%	4% Other	476 Other	476 Other	Other	Other Other	476 Compensating	Other	Compensating	476 Compensating	476 Compensating	476 Compensating
176 Fort Thomas Independent 177 Frankfort Independent	4%	4% 4%	4% Other	4% 4%	4% 4%	4% 4%	4% 4%	4% 4%	4% 4%	4% Compensating	4% 4%	4% 4%
181 Franklin County	Compensating	4%	4%	4%	4%	Compensating	4%	4%	4%	4%	Other	4%
185 Fulton County 186 Fulton Independent	Compensating	4% Other	Compensating 4%	4% Other	Compensating Compensating	4% Compensating	Compensating Compensating	4% Other	4% Other	4% Other	Compensating Other	Compensating Compensating
191 Gallatin County	4%	Other	Other	Other	Compensating	Other	Other	Other	Compensating	Compensating	Compensating	Compensating
195 Garrard County 197 Glasgow Independent	4%	4% 4%	4% Compensating	4% 4%	Other 4%	4% Compensating	4% 4%	Other Compensating	4% Compensating	Other Compensating	Other 4%	Compensating 4%
201 Grant County	4%	4%	4%	4%	Other	4%	4%	Other	4%	Other	Other	Other
205 Graves County 211 Grayson County	4%	4% 4%	4% Other	4% 4%	Other Other	4% Other	4% 4%	4%	Other 4%	4%	4%	4% 4%
215 Green County	4%	4%	4%		4%	Other	4%					
221 Greenup County 225 Hancock County	4%	Compensating		Other		Other		Other	4%	Other	4% 4%	4%
231 Hardin County		Other	Other	4%	Compensating	Compensating	Compensating	Compensating	4% Compensating	Compensating	4% Compensating	4%
235 Harlan County 236 Harlan Independent	Other	Other Other	Other Other	4% Other 4%			Compensating Compensating Other		4% Compensating 4% Other	Compensating 4% Other	4% Compensating Other 4%	4% Other Compensating
241 Harrison County	Compensating	Other Other	Other Other Other	4% Other 4% Other	Other Other Other	Compensating Other 4% Other	Compensating Compensating Other Other	Compensating Compensating Other Other	4% Compensating 4% Other Sub [1]	Compensating 4% Other Other	4% Compensating Other 4% Compensating	4% Other Compensating 4%
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District	2025-26 Rate Levied Type	2024-25 Rate Levied Type	2023-24 Rate Levied Type	2022-23 Rate Levied Type	2021-22 Rate Levied Type	2020-21 Rate Levied Type	2019-20 Rate Levied Type	2018-19 Rate Levied Type	2017-18 Rate Levied Type	2016-17 Rate Levied Type	2015-16 Rate Levied Type	2014-15 Rate Levied Type
445 Muhlenberg County	Compensating	Compensating	4%	Compensating	Other	Compensating	Compensating	4%	Compensating	4%	4%	Other
446 Murray Independent	Compensating	4%	4%	Other	4%	4%	4%	4%	4%	4%	4%	4%
451 Nelson County	4%	4%	4%	Other	4%	4%	4%	4%	4%	Other	4%	4%
452 Newport Independent	Other	Compensating	4%	4%	Other	House Bill 940	Other	Other	Compensating	Compensating	Other	Compensating
455 Nicholas County	4%	4%	4%	4%	Compensating	Compensating	4%	Compensating	House Bill 940	House Bill 940	Compensating	Compensating
461 Ohio County	4%	4%	4%	4%	Other	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Other
465 Oldham County	Compensating	Other	Other	4%	Other	4%	Other	4%	Other	Other	Compensating	4%
471 Owen County		4%	4%	Other	Compensating	Other	4%	4%	Compensating	4%	Compensating	4%
472 Owensboro Independent		4%	Other	Other	4%	4%	Other	Other	Other	4%	Other	4%
475 Owsley County	Other	Compensating	Compensating	Other	Other	Compensating						
476 Paducah Independent	4%	4%	Other	4%	Other	Other	4%	Other	Other	Other	4%	Compensating
477 Paintsville Independent	Other	Compensating	Compensating	Compensating	Compensating	Other	Compensating	Other	Compensating	Compensating	4%	4%
478 Paris Independent		Other	Other	4%	Other	Compensating	4%	4%	4%	4%	4%	4%
481 Pendleton County	Other	4%	4%	4%	Compensating	Other	Compensating	4%	4%	Compensating	4%	Compensating
485 Perry County	Other	Compensating	Compensating									
491 Pike County		Compensating	Compensating	Other	Other	Other	Other	Other	Compensating	Compensating	Compensating	Compensating
492 Pikeville Independent	4%	Other	Other	Other	Other	Compensating	Other	Compensating	Compensating	Other	Other	Other
493 Pineville Independent	Other	Compensating	Other	Compensating	Compensating	Compensating	Compensating	Compensating	4%	4%	4%	4%
495 Powell County	4%	Other	4%	4%	Compensating	Other	4%	4%	Compensating	4%	4%	4%
501 Pulaski County	4%	4%	4%	4%	4%	Compensating	4%	4%	Other	4%	4%	4%
502 Raceland Independent	4%	Compensating	Other	Compensating	Compensating							
505 Robertson County	4%	Compensating	Other	Other	Compensating	Compensating	Other	4%	4%	4%	4%	4%
511 Rockcastle County	4%	Other	4%	Other	Other	Other	4%	Other	4%	4%	4%	Compensating
515 Rowan County	4%	4%	4%	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Other	Sub [1]	4%
521 Russell County	Compensating	4%	4%	4%	4%	Other	Other	Other	4%	Compensating	Other	Other
522 Russell Independent	,	4%	Other	Other	Other	Compensating	4%	Other	Compensating	4%	4%	Compensating
523 Russellville Independent		Other	Other	4%	Compensating	Other	Other	Other	4%	Compensating	Other	4%
524 Science Hill Independent		4%	4%	4%	Compensating	Compensating	4%	Compensating	4%	4%	4%	4%
525 Scott County		4%	Other	Other	4%	4%	4%	4%	4%	4%	4%	4%
531 Shelby County		4%	4%	4%	Other	Other	Other	Other	4%	Other	Other	Other
533 Silver Grove Independent (Merged with Campbell County FY20)								Other	Other	Other	Other	4%
535 Simpson County		4%	Other	4%	4%	Compensating	4%	4%	4%	4%	4%	4%
536 Somerset Independent	4%	4%	4%	4%	Compensating	4%	4%	Compensating	4%	4%	4%	4%
537 Southgate Independent	Other	Other	Other	4%	Other	Other	4%	Other	Other	Other	Compensating	4%
541 Spencer County	4%	4%	Other	4%	4%	Other	Other	4%	Other	Other	Other	Compensating
545 Taylor County	4%	4%	Other	4%	4%	Other	4%	4%	4%	Other	4%	4%
551 Todd County		Other	4%	Other	Other	4%	4%	4%	4%	4%	4%	Other
555 Trigg County	4%	4%	4%	4%	4%	Other	4%	Compensating	4%	Compensating	Other	4%
561 Trimble County	4%	4%	Other	Other	Other	Other	4%	4%	4%	4%	4%	Compensating
565 Union County	Compensating	Other	Compensating	Compensating	Other	Other	4%	Other	4%	4%	4%	4%
567 Walton Verona Independent	Other	Other	Other	Other	House Bill 940	Other	Other	Other	Other	4%	Other	4%
571 Warren County		Other	Other	4%	Other	Other	4%	Other	4%	4%	4%	4%
575 Washington County	4%	Other	4%	4%	4%	4%	Other	Other	Compensating	4%	Compensating	4%
581 Wayne County	4%	Compensating	Compensating	4%	Compensating	Other	Compensating	Other	Compensating	Compensating	4%	4%
585 Webster County	4%	4%	4%	Compensating	Compensating	Compensating	Compensating	4%	Compensating	Other	Other	4%
586 West Point Independent (Merged with Hardin County FY21)							Compensating	Other	Compensating	Compensating	Sub [1]	4%
591 Whitley County	Other	4%	4%	4%	Compensating	Compensating	Compensating	4%	Compensating	4%	4%	Other
592 Williamsburg Independent		House Bill 940	House Bill 940	4%	Compensating	Compensating	4%	4%	Compensating	Compensating	4%	4%
593 Williamstown Independent	4%	4%	4%	4%	4%	4%	Compensating	4%	Compensating	Compensating	4%	Other
595 Wolfe County	Compensating	House Bill 940	Other	4%	Compensating	Compensating	House Bill 940	House Bill 940	Compensating	Compensating	House Bill 940	Compensating
		4%	4%	4%	Other	4%	4%	4%	Other	Sub [1]	4%	

RATE LEVIED BY TYPE									
Fiscal Year	Compensating	4%	Sub [1]	HB 940	Other	Total			
2025-26	17	82	0	1	32	132			
2024-25	20	97	0	4	50	171			
2023-24	18	91	0	1	61	171			
2022-23	23	94	0	0	54	171			
2021-22	53	52	0	1	65	171			
2020-21	61	40	0	1	69	171			
2019-20	49	77	0	4	42	172			
2018-19	44	69	1	3	56	173			
2017-18	53	80	2	2	36	173			
2016-17	57	74	2	3	37	173			
2015-16	53	82	4	2	32	173			
2014-15	59	85	0	2	27	173			

Source: Tax Rates Levied Reports 2014-15 to 2025-26.

Tax Rates for 2025-25 are as of 9/13/2025

"Other" denotes rate adoption by district that does not match the four calculated rates provided to districts by KDE.

Kentucky Department of Education

Office of Finance & Operations

Division of District Support

Funding and Reporting Branch

9/13/2025