

Tax Rates Levied - 2025-26

Date Generated: September 17, 2025 1:06:14 PM

District	General Fund Real	Exon-eration Real	General Fund Tangible	Exon-eration Tangible	FSPK(Build ing Fund)	Original Growth	Equalized Growth	Recallable	BRAC	Category 5	Equalized Facility Funding	Total Real Estate	Total Tangible	Motor Vehicles Levy	Utility	Occu-pational	Excise	Other	Levied Equivalent Rate	Maximum Tier 1 Rate	Aircraft	Water-craft	Cable Service	Rate Levied Type
005 Allen County	29.8	0.2	35.3	0	6	0	0	6	0	0	6	48	53.3	51.8	0	0	0	0	47	45.4	Taxed	Taxed	No	Compensating
006 Anchorage Independent	93.9	0	93.9	0	5.7	0	0	0	0	0	0	99.6	99.6	110	0	0.75	0	0	111.1	40.6	Exempt	Taxed	No	Other
011 Anderson County	43.3	0.2	43.3	0.2	5.6	5.6	5.6	0	0	0	0	60.3	60.3	51.3	3	0	0	0	64.3	44.4	Taxed	Exempt	No	4%
012 Ashland Independent	61.4	0.3	61.4	0.3	6	0	0	6	0	0	0	73.7	73.7	51.4	3	0	0	0	83.5	45	Taxed	Taxed	Yes	4%
013 Augusta Independent	68.5	0.2	68.5	0.2	5.7	0	0	5.7	0	0	0	80.1	80.1	57.6	3	0	0	0	98	44.5	Exempt	Taxed	Yes	4%
016 Barbourville Independent	51.8	0.2	51.8	0.2	6.3	0	0	12.6	0	0	0	70.9	70.9	53.9	3	0	0	0	83.8	43.7	Exempt	Exempt	Yes	Compensating
017 Bardstown Independent	67.4	0	67.4	0	5.3	5.3	5.3	0	0	0	0	83.3	83.3	53.1	3	0	0	0	88.8	45.1	Taxed	Exempt	Yes	4%
021 Barren County	45.2	0	50	0	5.8	5.8	5.8	0	0	0	0	62.6	67.4	49.2	3	0	0	0	68.1	44.9	Taxed	Taxed	Yes	4%
025 Bath County	51	0.6	51	0.6	5.9	0	0	5.9	0	0	0	63.4	63.4	46.4	3	0	0	0	71.2	45.3	Exempt	Exempt	Yes	4%
026 Beechwood Independent	60.4	0.1	69.3	0.1	5.5	0	0	11	0	0	5.5	82.5	91.4	57.4	3	0	0	0	87.1	42.4	Exempt	Exempt	Yes	4%
031 Bell County	53.7	0	53.7	0	6.3	0	0	12.6	0	0	0	72.6	72.6	56.6	3	0	0	0	83.6	45.8	Exempt	Exempt	Yes	4%
032 Bellevue Independent	67.8	0	79.6	0	5.5	0	0	11	0	0	0	84.3	96.1	101.4	0	0	0	0	84.7	42.4	Exempt	Exempt	No	4%
035 Boone County	46.4	1.4	46.4	1.4	5.9	5.9	5.9	0	0	0	0	65.5	65.5	49.7	3	0.5	0	0	75	44.8	Exempt	Taxed	Yes	4%
045 Boyd County	59	0.3	59	0.3	5.6	0	0	5.6	0	0	0	70.5	70.5	54.7	3	0	0	0	84.9	45.5	Taxed	Taxed	Yes	4%
055 Bracken County	36.7	0	36.7	0	6.6	0	0	6.6	0	0	6.6	56.5	56.5	52.5	3	0	0	0	59.2	45.8	Exempt	Exempt	Yes	Other
065 Breckinridge County	38.6	0	39	0	6.1	0	0	12.2	0	0	0	56.9	57.3	55.7	3	0	0	0	61.5	45.8	Taxed	Taxed	Yes	Other
071 Bullitt County	59.5	0	59.5	0	5.4	5.4	5.4	0	0	0	0	75.7	75.7	47.7	3	0	0	0	79.6	44.5	Taxed	Exempt	Yes	4%
072 Burgin Independent	64.4	0	64.4	0	5.8	0	0	11.6	0	0	0	81.8	81.8	54.6	3	0	0	0	82	43.8	Exempt	Taxed	Yes	4%
075 Butler County	35.7	0.1	35.7	0.1	6.3	0	0	0	0	0	0	42.1	42.1	45.9	3	0	0	0	51.4	45.5	Taxed	Taxed	No	4%
081 Caldwell County	32.2	0	32.2	0	6.2	0	0	6.2	0	0	0	44.6	44.6	53.8	3	0	0	0	58.7	44.9	Exempt	Exempt	Yes	Other
085 Calloway County	37.9	0.2	37.9	0.2	5.8	0	0	0	0	0	0	43.9	43.9	52.1	3	0	0	0	51.7	44.8	Exempt	Exempt	Yes	4%
092 Campbellsville Independent	50.1	0	54.2	0	5.7	0	0	5.7	0	0	0	61.5	65.6	55.3	3	0	0	0	68.4	44.8	Taxed	Taxed	Yes	4%
095 Carlisle County	45.1	0	45.1	0	6.9	0	0	6.9	0	0	0	58.9	58.9	47.8	3	0	0	0	61.1	45.8	Taxed	Taxed	Yes	Other
101 Carroll County	60.8	0	60.8	0	5.7	0	0	0	0	0	0	66.5	66.5	55.7	3	0	0	0	99.6	45.3	Taxed	Taxed	No	Other
105 Carter County	35	0.2	35.2	0	5.9	0	0	0	0	5.9	0	47	47	47	3	0	0	0	60.4	45.3	Exempt	Exempt	Yes	4%
111 Casey County	41.8	0.2	41.8	0.2	5.9	0	0	0	0	0	0	47.9	47.9	56.3	3	0	0	0	58	45.7	Exempt	Exempt	Yes	4%
113 Caverna Independent	66.6	0.3	72.8	0.3	5.6	0	0	0	0	0	0	72.5	78.7	62.7	0	0	0	0	71.4	45.9	Taxed	Exempt	No	Compensating
115 Christian County	33.4	0	36.5	0	5.6	0	0	0	0	0	0	39	42.1	56.6	3	0	0	0	47.7	45.4	Exempt	Exempt	Yes	4%
121 Clark County	54.1	0	54.1	0	5.7	5.7	0	0	0	0	0	65.5	65.5	53.5	3	0	0	0	70.4	45.2	Exempt	Exempt	Yes	4%
125 Clay County	52	0	52	0	6.8	0	0	6.8	0	0	0	65.6	65.6	48.7	3	0	0	0	75.7	46.4	Exempt	Exempt	Yes	Other
131 Clinton County	41.1	0.2	41.1	0.2	6.1	0	0	12.2	0	0	0	59.6	59.6	53	3	0	0	0	70	45.5	Exempt	Taxed	Yes	Other
132 Cloverport Independent	60.6	0.1	67.6	0.1	6.5	0	0	0	0	0	0	67.2	74.2	56.9	3	0	0	0	77.4	43.8	Taxed	Taxed	Yes	4%
133 Corbin Independent	44.1	0.3	46.7	0.3	6	6	6	0	0	0	0	62.4	65	69.3	3	0	0	0	70.6	44.3	Taxed	Taxed	Yes	4%
134 Covington Independent	83.9	0.2	85.6	0.2	5.5	0	0	5.5	0	0	0	95.1	96.8	85.9	0	0	0	0	93.7	45.4	Taxed	Taxed	No	4%
135 Crittenden County	45.3	0.2	45.8	0.2	6.1	0	0	0	0	0	0	51.6	52.1	54.1	3	0	0	0	57.8	45.4	Exempt	Exempt	Yes	4%

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141 Cumberland County	28.1	0.2	28.1	0.2	5.8	0	0	5.8	0	0	0	39.9	39.9	53	3	0.5	0	0	52	45.9	Taxed	Taxed	Yes	4%
143 Danville Independent	74.9	0.1	74.9	0.1	5.6	0	0	11.2	0	0	0	91.8	91.8	66.9	3	0	0	0	97.7	45.5	Exempt	Exempt	Yes	4%
145 Daviess County	52.2	0.2	54.1	0	5.8	5.8	0	5.8	0	0	0	69.8	71.5	49	3	0	0	0	73.9	44.9	Taxed	Taxed	Yes	4%
146 Dawson Springs Independent	67.9	0	67.9	0	6.8	0	0	0	0	0	0	74.7	74.7	68.7	3	0	0	0	75.5	45.1	Taxed	Taxed	Yes	Other
147 Dayton Independent	64.9	0	92.6	0	6.1	0	0	18.3	0	0	0	89.3	117	85.9	0	0	0	0	87.2	44.6	Exempt	Taxed	No	4%
149 East Bernstadt Independent	23.9	0.1	30.8	0.1	5.7	0	0	5.7	0	5.7	0	41.1	48	45.7	3	0	0	0	67	43.9	Exempt	Exempt	Yes	4%
151 Edmonson County	34.1	0	34.1	0	5.9	0	0	5.9	0	0	0	45.9	45.9	50.3	3	0	0	0	51.4	45.7	Exempt	Exempt	Yes	Other
152 Elizabethtown Independent	74.2	0.1	74.2	0.1	5.7	0	0	5.7	0	0	0	85.7	85.7	53.8	3	0	0	0	87.9	44.3	Exempt	Exempt	Yes	4%
155 Elliott County	39.5	0.5	39.5	0.5	6.3	0	0	6.3	0	0	0	52.6	52.6	56.5	3	0	0	0	66.5	45.8	Exempt	Exempt	Yes	Other
156 Eminence Independent	56.3	0.3	56.3	0.3	5.8	0	0	5.8	0	0	0	68.2	68.2	62.6	3	0	0	0	77.7	43.9	Exempt	Exempt	Yes	4%
157 Erlanger-Elsmere Independent	82.9	0	82.9	0	5.8	0	0	5.8	0	0	0	94.5	94.5	67.1	3	0	0	0	95	44.2	Exempt	Exempt	Yes	Other
161 Estill County	37.2	0.2	37.7	0.2	6.1	0	0	6.1	0	0	0	49.6	50.1	54.8	3	0	0	0	57.2	45.4	Taxed	Taxed	No	4%
162 Fairview Independent	77.4	0	77.4	0	5.8	0	0	11.6	0	0	0	94.8	94.8	60.3	3	0	0	0	103.1	45.9	Exempt	Exempt	Yes	Other
165 Fayette County	63.3	0	66.5	0	11	0	0	5.5	0	0	0	79.8	83	59.2	3	0.5	0	0	93.3	44.6	Taxed	Exempt	Yes	4%
171 Fleming County	33	0	33.1	0	5.9	0	0	0	0	5.9	0	44.8	44.9	55.9	3	0	0	0	53.3	45	Exempt	Exempt	No	Other
176 Fort Thomas Independent	92.1	0.1	92.1	0.1	6.7	5.5	0	0	0	0	0	104.4	104.4	92.5	3	0	0	0	109.1	42.5	Taxed	Taxed	Yes	4%
181 Franklin County	63	0	63	0	5.6	0	0	5.6	0	0	0	74.2	74.2	51	3	0	0	0	78	45.5	Taxed	Exempt	Yes	4%
185 Fulton County	51.3	0.2	51.7	0.2	5.3	0	0	0	0	0	0	56.8	57.2	55.7	3	0	0	0	71.4	45.3	Exempt	Exempt	Yes	Compensating
186 Fulton Independent	55.5	0	55.5	0	5.9	0	0	0	0	0	0	61.4	61.4	78	3	0	0	0	73.5	45.5	Exempt	Exempt	Yes	Compensating
195 Garrard County	44.5	0	46	0	6	6	6	0	0	0	0	62.5	64	55.1	3	0	0	0	68.4	44.9	Taxed	Taxed	Yes	4%
197 Glasgow Independent	67.7	0	69.5	0	5.7	0	0	5.7	0	0	0	79.1	80.9	55.4	0	0	0	0	76.5	44.7	Taxed	Exempt	No	4%
205 Graves County	38.7	0.3	38.7	0.3	6.2	0	0	0	0	0	0	45.2	45.2	46.4	3	0	0	0	50.5	44.8	Taxed	Taxed	Yes	4%
215 Green County	41.4	0.2	42.3	0.2	6.3	0	0	6.3	0	0	0	54.2	55.1	53.9	3	0	0	0	62.9	45.8	Taxed	Taxed	Yes	4%
221 Greenup County	74.5	0.2	74.5	0.2	6	0	0	6	0	0	0	86.7	86.7	49.4	0	0	0	0	79	45.6	Taxed	Taxed	No	4%
225 Hancock County	68.2	0	68.2	0	5.6	0	0	5.6	0	0	0	79.4	79.4	44	3	0	0	0	93.3	44.8	Taxed	Taxed	Yes	4%
235 Harlan County	48.2	0	48.2	0	6.6	0	0	0	0	0	0	54.8	54.8	46.4	3	0	0	0	67.7	46.3	Taxed	Taxed	Yes	Other
236 Harlan Independent	37.5	0	37.5	0	6.5	0	0	6.5	0	0	0	50.5	50.5	52.3	3	0	0	0	59.5	44.8	Exempt	Exempt	Yes	Compensating
241 Harrison County	45.9	0	45.9	0	5.9	0	0	5.9	0	0	0	57.7	57.7	50	3	0	0	0	65.5	45	Taxed	Exempt	Yes	Other
245 Hart County	44	0	44	0	5.8	0	0	5.8	0	0	0	55.6	55.6	55.1	3	0	0	0	65.7	45.7	Exempt	Exempt	Yes	4%
246 Hazard Independent	56.8	0.4	56.8	0.4	5.5	0	0	5.5	0	0	0	68.2	68.2	50.9	3	0	0	0	88.2	44.7	Taxed	Taxed	Yes	4%
255 Henry County	60.2	0.3	60.2	0.3	5.6	0	0	5.6	0	0	0	71.7	71.7	55.3	3	0	0	0	78.7	45.2	Exempt	Exempt	Yes	4%
261 Hickman County	50.7	0.1	51.1	0.1	5.6	0	0	0	0	0	0	56.4	56.8	54.7	3	0	0	0	63.3	46.3	Exempt	Exempt	Yes	Compensating
265 Hopkins County	62.6	0	62.6	0	5.6	0	0	0	0	0	0	68.2	68.2	54.7	0	0	0	0	67.6	45.2	Exempt	Exempt	No	Other
271 Jackson County	46	0	49.1	0	6.6	0	0	0	0	6.6	0	59.2	62.3	56.8	3	0	0	0	69.6	46.6	Exempt	Exempt	Yes	Other
275 Jefferson County	66.2	0	68	0	5.5	0	0	0	0	0	0	71.7	73.5	58.5	0	0.75	0	0	89.4	43.7	Taxed	Taxed	Yes	4%

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291 Kenton County	44.9	0	46.7	0	5.6	5.6	5.6	0	0	0	0	61.7	63.5	63.5	3	0	0	0	66.3	44.9	Exempt	Exempt	Yes	4%
295 Knott County	59	0	59	0	5.9	0	0	0	0	0	0	64.9	64.9	47.4	3	0	0	0	79	45.8	Taxed	Taxed	Yes	Compensating
301 Knox County	48	0.2	48	0.2	6.4	0	0	0	0	0	0	54.6	54.6	50.2	3	0	0	0	62.3	46	Exempt	Exempt	Yes	4%
311 Laurel County	28.3	0.2	28.3	0.2	5.9	5.9	5.9	0	0	0	0	46.2	46.2	46.3	3	0	0	0	55.8	45.3	Taxed	Taxed	Yes	House Bill 940
325 Leslie County	61.4	0	61.4	0	6	0	0	0	0	6	0	73.4	73.4	47.4	3	0	0	0	86.5	46.4	Exempt	Exempt	Yes	Compensating
335 Lewis County	37.5	0.9	37.5	0.9	6.4	0	0	6.4	0	0	0	51.2	51.2	49	2.5	0	0	0	55	45.6	Exempt	Exempt	Yes	Compensating
341 Lincoln County	36.9	0.2	40.2	0.2	6.4	0	0	6.4	0	0	0	49.9	53.2	54.2	3	0	0	0	54.8	45.7	Exempt	Exempt	Yes	4%
345 Livingston County	39.2	0.3	39.6	0.3	6	0	0	0	0	0	0	45.5	45.9	45.2	3	0	0	0	50.5	44.2	Taxed	Taxed	No	4%
351 Logan County	34.5	0.2	34.5	0.2	5.9	0	0	5.9	0	0	0	46.5	46.5	46	3	0	0	0	55.7	45.4	Taxed	Taxed	Yes	4%
354 Ludlow Independent	75.7	0.1	80.3	0	5.8	0	0	11.6	0	0	0	93.2	97.7	74.6	3	0	0	0	96	43.8	Exempt	Taxed	Yes	4%
361 Lyon County	35.1	0	36.6	0	5.9	0	0	0	0	0	0	41	42.5	43.6	3	0	0	0	46.3	42.8	Taxed	Taxed	Yes	4%
365 Madison County	43.5	0.6	44.9	0.6	5.9	5.9	5.9	0	0	0	0	61.8	63.2	55.8	3	0	0	0	67	45.2	Exempt	Exempt	Yes	4%
371 Magoffin County	45.5	0	45.5	0	6.7	0	0	6.7	0	0	0	58.9	58.9	57.6	3	0	0	0	77.4	46.2	Taxed	Exempt	Yes	Compensating
375 Marion County	46.5	0.1	46.5	0.1	5.4	0	0	5.4	0	0	0	57.4	57.4	52.6	3	0	0	0	66.8	45.1	Exempt	Exempt	Yes	4%
381 Marshall County	32.9	0.2	33	0.2	5.9	0	0	5.9	0	0	0	44.9	45	45.6	3	0.5	0	0	61.9	44.8	Taxed	Taxed	Yes	4%
391 Mason County	43.6	0.2	43.9	0.2	5.7	0	0	5.7	0	0	0	55.2	55.5	55.5	3	0	0	0	64.7	45.6	Exempt	Exempt	Yes	Other
395 McCracken County	40.1	0.1	41.2	0.1	5.8	0	0	5.8	0	0	0	51.8	52.9	52.9	3	0	0	0	55	44.8	Taxed	Taxed	No	4%
401 McCreary County	29.5	0.3	31.5	0.3	6	0	0	0	0	0	0	35.8	37.8	46.7	3	0	0	0	51.4	46.1	Exempt	Exempt	Yes	4%
405 McLean County	56.4	0	56.4	0	6.3	0	0	0	0	0	0	62.7	62.7	51.5	3	0	0	0	64.8	44.9	Exempt	Exempt	Yes	Other
411 Meade County	40.5	0	40.9	0	6	6	0	6	0	0	0	58.5	58.9	54.6	3	0	0	0	64.7	44.8	Exempt	Taxed	Yes	4%
415 Menifee County	33.5	0	33.5	0	6.9	0	0	13.8	0	0	0	54.2	54.2	49.2	3	0	0	0	60.2	45.7	Exempt	Exempt	Yes	4%
425 Metcalfe County	40.2	0	40.5	0	6	0	0	0	0	6	0	52.2	52.5	56.6	3	0	0	0	63.3	45.5	Taxed	Taxed	Yes	Other
431 Monroe County	37.9	0.1	39.7	0.1	5.8	0	0	0	0	0	5.8	49.6	51.4	56.2	3	0	0	0	61.3	45.6	Exempt	Exempt	Yes	4%
441 Morgan County	50.1	0.4	50.4	0.4	6.4	0	0	6.4	0	0	0	63.3	63.6	53.3	3	0	0	0	75.2	45.9	Taxed	Exempt	Yes	Other
446 Murray Independent	51.9	0.7	55.2	0.7	5.8	5.8	5.8	0	0	0	0	70	73.3	54.4	3	0	0	0	78	43.9	Exempt	Exempt	Yes	4%
451 Nelson County	50.8	0	50.8	0	5.4	5.4	5.4	0	0	0	0	67	67	54.8	3	0	0	0	72.2	43.3	Taxed	Taxed	Yes	4%
452 Newport Independent	66.2	0	79.6	0	5.4	0	0	5.4	0	0	0	77	90.4	99.3	0	0	0	0	80	44.1	Taxed	Taxed	No	Compensating
455 Nicholas County	30.4	0.1	31	0.1	6.3	0	0	6.3	0	0	0	43.1	43.7	55.5	3	0	0	0	54.3	45	Exempt	Taxed	Yes	Compensating
461 Ohio County	51.8	0.3	51.8	0.3	5.5	0	0	0	0	0	0	57.6	57.6	51.8	3	0	0	0	71.9	45.2	Exempt	Exempt	Yes	4%
465 Oldham County	58.4	0	58.4	0	5.7	5.7	5.7	5.7	0	0	0	81.2	81.2	64.3	3	0	0	0	82	44.4	Taxed	Taxed	Yes	Other
471 Owen County	52.4	0.3	52.4	0.3	6.2	0	0	6.2	0	0	6.2	71.3	71.3	56	3	0	0	0	74.5	45.2	Taxed	Taxed	Yes	4%
472 Owensboro Independent	72.4	0.2	73.7	0.2	5.7	0	0	5.7	0	0	0	84	85.3	64.1	3	0	0	0	92.6	44.7	Taxed	Taxed	Yes	4%
475 Owsley County	41.1	0.5	42.5	0.5	6.4	0	0	0	0	0	0	48	49.4	57.8	3	0	0	0	62.7	46.4	Exempt	Exempt	Yes	Compensating
478 Paris Independent	48.3	0	51.8	0	5.8	0	0	17.4	0	0	0	71.5	75	55.3	3	0	0	0	76.1	45.2	Taxed	Taxed	Yes	Other
481 Pendleton County	43	0.2	45.3	0.2	6	6	6	0	0	0	0	61.2	63.5	55	3	0	0	0	68.2	45.6	Taxed	Exempt	Yes	4%

Tax Rates Levied - 2025-26

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District	General Fund Real	Exon-eration Real	General Fund Tangible	Exon-eration Tangible	FSPK(Build ing Fund)	Original Growth	Equalized Growth	Recallable	BRAC	Category 5	Equalized Facility Funding	Total Real Estate	Total Tangible	Motor Vehicles Levy	Utility	Occu-pational	Excise	Other	Levied Equivalent Rate	Maximum Tier 1 Rate	Aircraft	Water-craft	Cable Service	Rate Levied Type
485 Perry County	43.2	0	43.2	0	5.8	0	0	0	0	5.8	0	54.8	54.8	49.7	3	0	0	0	69.4	46.1	Taxed	Taxed	Yes	Other
492 Pikeville Independent	69.1	0	69.1	0	5.6	0	0	0	0	0	0	74.7	74.7	79.3	3	0	0	0	86	43.5	Taxed	Taxed	Yes	Other
493 Pineville Independent	57	0	59.6	0	5.8	0	0	11.6	0	0	0	74.4	77	55.3	3	0	0	0	88.3	45.2	Exempt	Exempt	Yes	Other
501 Pulaski County	37.2	0	41.2	0	5.8	5.8	0	0	0	0	0	48.8	52.8	50.3	3	0	0	0	55.7	45.2	Taxed	Taxed	No	4%
502 Raceland Independent	92.4	0.7	92.4	0.7	6.6	0	0	6.6	0	0	0	106.3	106.3	65.8	0	0	0	0	99.4	44.1	Taxed	Taxed	No	Other
505 Robertson County	52.8	0	52.8	0	6.9	0	0	6.9	0	6.9	0	73.5	73.5	55.9	3	0	0	0	72.3	45.8	Exempt	Exempt	Yes	4%
511 Rockcastle County	26.1	0	26.1	0	5.9	0	0	11.8	0	0	0	43.8	43.8	48.3	3	0	0	0	54.1	45.7	Taxed	Taxed	Yes	4%
515 Rowan County	41.6	0.2	42.4	0	5.7	0	0	5.7	0	0	0	53.2	53.8	49	3	0	0	0	62.4	44.8	Exempt	Exempt	Yes	4%
521 Russell County	32.2	0.3	33.7	0	5.8	5.8	0	5.8	0	0	0	49.9	51.1	52.2	3	0	0	0	57.3	45.4	Taxed	Taxed	Yes	4%
522 Russell Independent	81.8	0	81.8	0	5.8	0	0	0	0	0	0	87.6	87.6	50.4	3	0	0	0	94.6	44.4	Taxed	Taxed	Yes	4%
523 Russellville Independent	68.2	0.4	68.2	0.4	5.6	0	0	5.6	0	0	0	79.8	79.8	53.9	3	0	0	0	91.2	45.2	Taxed	Taxed	Yes	4%
524 Science Hill Independent	44.4	0	44.4	0	6	0	0	6	0	0	0	56.4	56.4	53.2	3	0	0	0	60.4	44.7	Exempt	Exempt	Yes	Compensating
536 Somerset Independent	64.3	0.2	67.2	0.2	5.7	0	0	5.7	0	0	0	75.9	78.8	56.8	3	0	0	0	84	44.1	Exempt	Exempt	Yes	4%
537 Southgate Independent	98.5	0	98.5	0	5.7	0	0	5.7	0	0	0	109.9	109.9	50.4	3	0	0	0	113.5	44.5	Exempt	Exempt	Yes	Other
541 Spencer County	42.6	0.1	42.6	0.1	5.8	5.8	5.8	0	0	0	0	60.1	60.1	56	3	0	0	0	63	45	Exempt	Exempt	No	4%
545 Taylor County	44	0.2	44.7	0.2	6.4	0	0	6.4	0	0	0	57	57.7	53.7	3	0	0	0	61	45.2	Taxed	Taxed	Yes	4%
555 Trigg County	43.9	0	49	0	5.9	0	0	0	0	0	0	49.8	54.9	46	3	0	0	0	54.7	45.2	Taxed	Taxed	Yes	4%
561 Trimble County	70.1	0.1	70.1	0.1	5.8	0	0	0	0	0	0	76	76	55.4	3	0	0	0	78.7	45.3	Exempt	Exempt	Yes	4%
565 Union County	63.3	0	63.3	0	6.3	0	0	0	0	0	0	69.6	69.6	55.7	3	0	0	0	76	45.4	Taxed	Taxed	Yes	Compensating
567 Walton Verona Independent	95.3	0	95.3	0	5.5	5.5	0	0	0	0	5.5	111.8	111.8	90.7	3	0	0	0	117.1	44.2	Taxed	Taxed	Yes	Other
575 Washington County	45.4	0.1	45.4	0.1	5.7	0	0	5.7	0	0	0	56.9	56.9	55	3	0	0	0	65.7	45.3	Exempt	Exempt	Yes	4%
581 Wayne County	30.5	0	36.6	0	6	0	0	6	0	0	0	42.5	48.6	52.8	3	0	0	0	54.3	45.7	Taxed	Taxed	Yes	4%
585 Webster County	50.5	0.1	50.5	0.1	6.4	0	0	0	0	0	0	57	57	48	3	0	0	0	62.4	45.4	Exempt	Exempt	Yes	4%
591 Whitley County	32.8	0.4	32.8	0.4	6.4	0	0	6.4	0	0	0	46	46	55.2	3	0	0	0	55.6	46.5	Taxed	Taxed	Yes	Other
593 Williamstown Independent	67	0.4	67	0.4	5.9	5.9	0	5.9	0	0	0	85.1	85.1	59.1	3	0	0	0	87.3	44.1	Exempt	Taxed	Yes	4%
595 Wolfe County	24.6	0.3	24.6	0.3	6	0	0	6	0	0	0	36.9	36.9	45.9	3	0	0	0	49.3	47.2	Exempt	Exempt	Yes	Compensating
601 Woodford County	52.3	0	52.3	0	5.5	5.5	0	0	0	0	0	63.3	63.3	50.9	3	0	0	0	67.9	44.3	Taxed	Taxed	Yes	4%