

2025-2026 Tax Rates Levied

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District	General Fund Real	Exon-eration Real	General Fund Tangible	Exon-eration Tangible	FSPK(Building 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
001 Adair County	39.9	0	40	0	5.8	0	0	11.6	0	0	0	57.3	57.4	56.3	3	0	0	0	70.3	45.1	Taxed	Taxed	Yes	Other
015 Ballard County	42.4	0	42.4	0	6.5	0	0	6.5	0	0	0	55.4	55.4	47.9	3	0	0	0	53.1	45.3	Exempt	Exempt	Yes	Other
034 Berea Independent	74.5	0.2	75.8	0.2	6	0	0	6	0	0	0	86.7	88	59.1	3	0	0	0	94.3	45.8	Exempt	Exempt	Yes	4%
041 Bourbon County	41	0	53.1	0	5.7	0	0	5.7	0	0	0	52.4	64.5	54.7	3	0	0	0	58.3	44.8	Taxed	Taxed	Yes	Other
051 Boyle County	49.9	0.1	53.1	0.1	5.6	0	0	11.2	0	0	0	66.8	70	53.9	3	0	0	0	71	44.5	Exempt	Exempt	Yes	Other
061 Breathitt County	55.4	0	55.4	0	6.5	0	0	6.5	0	0	0	68.4	68.4	49.2	3	0	0	0	77.2	46.7	Taxed	Taxed	Yes	Other
091 Campbell County	53.1	0	50.7	0	5.6	5.6	0	0	0	0	0	64.3	61.9	52.2	3	0	0	0	68	44.1	Taxed	Taxed	Yes	Other
175 Floyd County	55.9	0	55.9	0	6.3	0	0	6.3	0	0	0	68.5	68.5	55	0	0	0	0	64.7	45.3	Taxed	Taxed	No	Other
177 Frankfort Independent	80.5	0	85.2	0	5.6	0	0	16.8	0	0	0	102.9	107.6	47.4	3	0	0	0	119.9	44.2	Exempt	Exempt	Yes	Other
191 Gallatin County	47.2	0	47.2	0	5.9	5.9	0	5.9	0	0	0	64.9	64.9	55.7	3	0	0	0	75.7	44.7	Exempt	Taxed	No	Other
201 Grant County	39.4	0.2	40.2	0.2	5.8	5.8	5.8	0	0	0	0	57	57.8	55.3	3	0	0	0	61.9	45.7	Exempt	Exempt	Yes	4%
211 Grayson County	45.1	0	46.8	0	5.9	0	0	5.9	0	0	0	56.9	58.6	46.3	3	0	0	0	64.5	45.2	Exempt	Exempt	Yes	Other
231 Hardin County	48.1	0	48.1	0	5.7	5.7	0	0	5.7	0	0	65.2	65.2	54	3	0	0	0	70.7	45.3	Taxed	Taxed	Yes	Other
251 Henderson County	55.9	0.1	55.9	0.1	6.1	0	0	6.1	0	0	0	68.2	68.2	54.8	3	0	0	0	77.1	45.2	Exempt	Taxed	Yes	4%
272 Jackson Independent	52.8	0	52.8	0	6	0	0	6	0	0	0	64.8	64.8	49.2	3	0	0	0	112.7	44.3	Exempt	Exempt	Yes	Compensating
276 Jenkins Independent	73.2	0	77.7	0	6.4	0	0	6.4	0	0	0	86	90.5	69	3	0	0	0	102.2	46.4	Taxed	Taxed	Yes	Compensating
281 Jessamine County	50.7	0	50.7	0	5.7	5.7	5.7	0	0	0	0	67.8	67.8	54.7	3	0	0	0	69.8	45.2	Taxed	Taxed	Yes	Other
285 Johnson County	40.9	0	40.9	0	6.7	0	0	13.4	0	0	0	61	61	52.5	3	0	0	0	67.6	45.8	Exempt	Exempt	Yes	Other
315 Lawrence County	51.4	0	51.4	0	5.3	0	0	5.3	0	0	0	62	62	35	3	0	0	0	72.8	45.5	Taxed	Taxed	Yes	Other
321 Lee County	39.5	0	39.5	0	5.7	0	0	5.7	0	0	0	50.9	50.9	52.3	3	0	0	0	61.6	45.5	Taxed	Exempt	Yes	Other
331 Letcher County	62.3	0	62.3	0	5.7	0	0	0	0	0	0	68	68	49.6	3	0	0	0	11.7	45.7	Taxed	Taxed	Yes	Other
385 Martin County	69.6	0	69.6	0	7.5	0	0	7.5	0	0	0	84.6	84.6	22.3	3	0	0	0	75.9	45.4	Taxed	Taxed	Yes	Other
392 Mayfield Independent	60.9	0	60.9	0	5.6	0	0	0	0	0	5.6	72.1	72.1	68.9	3	0	0	0	85.4	45.1	Exempt	Exempt	Yes	House Bill 940
426 Middlesboro Independent	41.7	0.2	41.7	0.2	5.8	0	0	5.8	0	0	0	53.5	53.5	56	3	0	0	0	65	46	Taxed	Exempt	No	Other
435 Montgomery County	34.8	0	34.8	0	5.9	5.9	5.9	0	0	0	0	52.5	52.5	46.9	3	0	0	0	60.9	45.2	Taxed	Taxed	Yes	Other
445 Muhlenberg County	46.5	0	46.8	0	7	0	0	0	0	0	0	53.5	53.8	49.7	0	0	0	0	45.5	45.1	Exempt	Exempt	No	4%
476 Paducah Independent	70.5	0	70.5	0	5.9	0	0	5.9	0	0	5.9	88.2	88.2	56.6	3	0	0	0	93.6	44.6	Exempt	Exempt	Yes	Other
477 Paintsville Independent	78.6	0	85.4	0	5.5	0	0	11	0	0	0	95.1	101.9	72.7	3	0	0	0	111.2	43.9	Exempt	Exempt	Yes	Other
491 Pike County	70.4	0	70.4	0	6.2	0	0	0	0	6.2	0	82.8	82.8	55.3	3	0	0	0	94	44.8	Taxed	Taxed	Yes	Compensating
525 Scott County	40.1	0	40.1	0	5.7	5.7	5.7	5.7	0	0	0	62.9	62.9	54.8	3	0.5	0	0	74.7	45	Taxed	Taxed	Yes	Other
535 Simpson County	45.6	0	47.8	0	5.6	0	0	5.6	0	0	0	56.8	59	54.6	3	0	0	0	63.9	45	Exempt	Exempt	No	Other
551 Todd County	35.2	0	35.2	0	5.7	0	0	0	0	0	5.7	46.6	46.6	52.4	3	0	0	0	56.8	45.8	Taxed	Taxed	Yes	4%
571 Warren County	35.1	0	35.1	0	5.7	5.7	5.7	0	0	0	0	52.2	52.2	54.5	3	0.5	0	0	66.3	44.9	Taxed	Exempt	No	Other
592 Williamsburg Independent	31.6	0	31.6	0	5.5	0	0	11	0	0	0	48.1	48.1	54	3	0	0	0	9.1	44.7	Taxed	Taxed	No	Other