

KENTUCKY DEPARTMENT OF EDUCATION STAFF NOTE

Topic: 2025-2026 Local District Tax Rates Levied

Date: December 2025

Action Requested: ☐ Review ☒ Action/Consent ☐ Action/Discussion

Held In: ☒ Full Board ☐ State Schools ☐ United We Learn

SUMMARY OF ISSUE BEFORE THE BOARD:

To take action on the 2025-2026 Local District Tax Rates levied in accordance with KRS 160.470 for the school districts listed in the attached document. KRS 160.460 requires all school taxes be levied by the board of education of each school district. The school district shall levy an ad valorem tax within the limits prescribed in KRS 160.470 that will obtain for the school district the amount of money needed as shown in the district's general school budget submitted under the provisions of KRS 160.470. KRS 160.470 requires the Kentucky Board of Education (KBE) to annually approve or disapprove school district tax rates.

COMMISSIONER'S RECOMMENDATION:

The Commissioner recommends that the KBE approve the 2025-2026 Local District Tax Rates levied in accordance with KRS 160.470 for the school districts listed in the attached document. Kentucky Department of Education (KDE) staff certify that the proposed school district's tax rates provided in the attached document are in compliance with KRS 160.470.

APPLICABLE STATUTE OR REGULATION:

KRS 160.470

BACKGROUND:

Existing Policy:

Pursuant to KRS 160.470(5), within 30 days after the district board of education receives its assessment data, the rates levied (by the local district board) shall be forwarded to the KBE for its approval or disapproval.

Summary of Issue:

Upon receipt of certified property assessments from the Department of Revenue, the Commissioner of Education certifies the local ad valorem tax rates and revenue to the district boards of education in accordance with KRS 157.440 and 160.470. Pursuant to KRS 132.0225, the district's board of education has 45 days from the date of the Department of Revenue's certification to the Commissioner of Education to establish tax rates.

The KBE approved 132 local school districts tax rates at its October 2025 meeting. KDE staff is providing the most current list of districts requesting approval of their tax rates at the December 2025 meeting. Also, included for the KBE's information, is a chart (attachment) showing tax rates levied by type from 2014-2015 through 2025-2026 as well as a definition page for the different kinds of tax rates. Additional district tax rates will be considered by the KBE at future meetings.

Budget Impact:

There is no budget impact at the state level.

GROUPS CONSULTED AND BRIEF SUMMARY OF RESPONSES:

KDE provides information and assistance to local school districts throughout the process.

CONTACT PERSON(S):

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Commissioner of Education

Category: ☐ Educator Workforce Diversity ☐ Portrait of a Graduate Partnerships ☐ Racial Equity Commitment ☐ Student-Centered Accountability System ☐ Early Childhood ☒ District Support
