

KENTUCKY DEPARTMENT OF EDUCATION STAFF NOTE

Topic: 2024-2025 Tax Rates Levied by Anchorage Independent School District

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:

The Kentucky Board of Education (KBE) approved the 2024-2025 tax rates levied in accordance with KRS 160.470 for the Anchorage Independent School District at its February 2025 meeting. Subsequently, the school district notified KDE staff of a technical correction needed in their 2025 tax rate submission. The KBE is requested to approve the corrected 2024-2025 tax rates for Anchorage Independent.

COMMISSIONER'S RECOMMENDATION:

The Commissioner recommends that the KBE approve the corrected 2024-2025 tax rates levied in accordance with KRS 160.470 for the Anchorage Independent school district. Kentucky Department of Education (KDE) staff certify that the proposed 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:

The KBE approved the 2024-2025 tax rates levied in accordance with KRS 160.470 for the Anchorage Independent School District at its February 2025 meeting. Subsequently, the school district notified KDE staff of a technical correction needed in their 2025 tax rate submission. The original tax submission for Anchorage Independent displayed a newly adopted recallable nickel. However, this information was incorrect because the district did not adopt a recallable nickel. The total rate levied was correct, but it was not reflected accurately on the Tax Rate Levied form submitted to KDE. Anchorage Independent is requesting approval of their corrected 2024-2025 tax rates at the December 2025 KBE meeting.

Budget Impact:


There is no budget impact at the state level.

GROUPS CONSULTED AND BRIEF SUMMARY OF RESPONSES:

KDE provided information and assistance to the local school district throughout the process.

CONTACT PERSON(S):

Matthew T. Ross, Associate Commissioner
Office of Finance and Operations
Email: matt.ross@education.ky.gov
(502) 564-1976



Commissioner of Education

Category: <input type="checkbox"/> Educator Workforce Diversity <input type="checkbox"/> Portrait of a Graduate Partnerships <input type="checkbox"/> Racial Equity Commitment <input type="checkbox"/> Student-Centered Accountability System <input type="checkbox"/> Early Childhood <input checked="" type="checkbox"/> District Support
