

2014-15 through 2025-26 Tax Rates by Levied Type as of January 5, 2026

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
001 Adair County	Other	Other	4%	Other	Other	Compensating	Compensating	Other	4%	Compensating	Other	Compensating
005 Allen County	Compensating	Other	4%	4%	4%	4%	4%	Compensating	4%	Compensating	Compensating	4%
006 Anchorage Independent	Other	Other	Other	Other	Other	4%	Other	Other	Other	Other	Other	Other
011 Anderson County	4%	4%	4%	4%	Compensating	Compensating	4%	4%	4%	4%	Compensating	4%
012 Ashland Independent	4%	4%	4%	Compensating	Compensating	Compensating	4%	4%	4%	4%	4%	4%
013 Augusta Independent	4%	4%	4%	4%	4%	4%	4%	Other	Compensating	4%	4%	4%
015 Ballard County	Other	Other	Other	Other	Compensating	Compensating	Other	Compensating	Compensating	Compensating	Other	4%
016 Barbourville Independent	Compensating	Other	4%	4%	Compensating	Compensating	Compensating	Compensating	Compensating	4%	4%	Compensating
017 Bardstown Independent	4%	4%	4%	4%	4%	Compensating	4%	4%	4%	Other	4%	4%
021 Barren County	4%	4%	Other	4%	Other	Other	Other	Other	4%	Compensating	4%	Compensating
025 Bath County	4%	4%	4%	4%	Compensating	Other	Other	4%	4%	Other	Compensating	Compensating
026 Beechwood Independent	4%	4%	4%	Compensating	Other	Other	Other	Other	4%	4%	4%	Other
031 Bell County	4%	Other	Compensating	Compensating	Compensating	Compensating	Other	Compensating	Compensating	Compensating	Compensating	Compensating
032 Bellevue Independent	4%	4%	Other	4%	4%	4%	Other	4%	4%	4%	4%	4%
034 Berea Independent	4%	4%	4%	4%	4%	Compensating	4%	4%	4%	Other	4%	Compensating
035 Boone County	4%	4%	Other	4%	4%	4%	4%	Compensating	4%	Compensating	4%	Compensating
041 Bourbon County	Other	Other	Other	Compensating	4%	Compensating	4%	4%	4%	Compensating	4%	Compensating
042 Bowling Green Independent	Other	Other	4%	Other	4%	Other	4%	4%	4%	4%	4%	Other
045 Boyd County	4%	4%	4%	4%	Compensating	Compensating	4%	Other	4%	Other	4%	4%
051 Boyle County	Other	Other	4%	4%	Compensating	Compensating	Compensating	Compensating	Other	Compensating	Compensating	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	Other	4%	Compensating	Compensating	Other	Compensating	Other	Compensating	Compensating	Compensating	4%	4%
065 Breckinridge County	Other	4%	4%	4%	4%	Other	4%	4%	Other	Other	Other	Other
071 Bullitt County	4%	4%	4%	4%	4%	Other	4%	4%	4%	4%	4%	4%
072 Burgin Independent	4%	Other	4%	4%	Other	4%	4%	4%	4%	4%	4%	4%
075 Butler County	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	Other	4%
081 Caldwell County	Other	Other	Other	Compensating	Other	Other	Other	Other	Other	4%	Other	Other
085 Calloway County	4%	4%	4%	4%	4%	Other	4%	4%	4%	4%	4%	4%
091 Campbell County	Other	Other	4%	4%	4%	4%	4%	4%	4%	Sub [1]	4%	4%
092 Campbellsville Independent	4%	4%	4%	4%	Compensating	Compensating	Compensating	Sub [1]	4%	4%	4%	Compensating
095 Carlisle County	Other	Other	Other	Other	Compensating	Other	Compensating	4%	Compensating	4%	Compensating	4%
101 Carroll County	Other	4%	4%	4%	4%	4%	4%	Other	Other	4%	Compensating	Compensating
105 Carter County	4%	Other	4%	Other	Other	Other	Compensating	4%	Other	Other	Other	Compensating
111 Casey County	4%	4%	Other	Compensating	Other	Compensating	4%	4%	4%	Other	4%	Other
113 Caverna Independent	Compensating	Compensating	4%	Other	Compensating	4%	Compensating	4%	4%	4%	4%	Other
115 Christian County	4%	4%	4%	Other	Other	Compensating	Other	4%	4%	4%	4%	4%
121 Clark County	4%	4%	4%	4%	4%	Other	4%	Other	Sub [1]	4%	Other	4%
125 Clay County	Other	4%	Other	Other	Other	Other	Other	Other	Other	Other	Compensating	4%
131 Clinton County	Other	4%	4%	Other	Other	Compensating	Other	4%	Compensating	Compensating	4%	Compensating
132 Cloverport Independent	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	Compensating	4%
133 Corbin Independent	4%	4%	4%	Other	Other	Other	Other	4%	4%	4%	4%	4%
134 Covington Independent	4%	Other	Other	4%	4%	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating
135 Crittenden County	4%	4%	4%	Other	Other	Other	Compensating	Compensating	4%	4%	Sub [1]	4%
141 Cumberland County	4%	House Bill 940	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%
143 Danville Independent	4%	Other	4%	Other	Compensating	Other	4%	Compensating	Compensating	4%	Compensating	4%
145 Daviess County	4%	4%	Other	Other	4%	Other	4%	Other	Other	4%	Other	4%
146 Dawson Springs Independent	Other	Other	Other	Other	Other	Compensating	House Bill 940	4%	Compensating	House Bill 940	Other	Other
147 Dayton Independent	4%	Other	Other	4%	Other	Other	4%	Other	4%	4%	4%	4%
149 East Bernstadt Independent	4%	Compensating	4%	4%	Other	4%	Compensating	Compensating	Compensating	4%	Other	4%
151 Edmonson County	Other	Other	4%	4%	4%	Other	4%	4%	4%	Compensating	4%	4%
152 Elizabethtown Independent	4%	4%	Other	4%	4%	4%	4%	Other	4%	4%	4%	4%
155 Elliott County	Other	4%	Compensating	4%	Compensating	Compensating	Compensating	4%	Compensating	Compensating	Compensating	Compensating
156 Eminence Independent	4%	4%	4%	4%	Compensating	Compensating	Compensating	Compensating	Other	Compensating	Compensating	4%
157 Erlanger-Elsmere Independent	Other	4%	Other	Other	4%	4%	4%	4%	4%	4%	4%	4%
161 Estill County	4%	4%	4%	4%	Other	Other	Compensating	Compensating	Compensating	Other	Compensating	Compensating
162 Fairview Independent	Other	Other	Other	Other	4%	Other	4%	4%	4%	Other	Compensating	Compensating
165 Fayette County	4%	4%	4%	Other	4%	Other	Other	Other	4%	4%	4%	4%
171 Fleming County	Other	4%	4%	4%	Other	Other	4%	Other	Compensating	4%	4%	4%
175 Floyd County	Other	Other	Other	Other	Other	Other	Compensating	Other	Compensating	Compensating	Compensating	Compensating
176 Fort Thomas Independent	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%
177 Frankfort Independent	Other	4%	Other	4%	4%	4%	4%	4%	4%	Compensating	4%	4%
181 Franklin County	4%	4%	4%	4%	4%	Compensating	4%	4%	4%	4%	Other	4%
185 Fulton County	Compensating	4%	Compensating	4%	Compensating	4%	Compensating	4%	4%	4%	Compensating	Compensating
186 Fulton Independent	Compensating	Other	4%	Other	Compensating	Compensating	Compensating	Other	Other	Other	Other	Compensating
191 Gallatin County	Other	Other	Other	Other	Compensating	Other	Other	Other	Compensating	Compensating	Compensating	Compensating
195 Garrard County	4%	4%	4%	4%	Other	4%	4%	Other	4%	Other	Other	Compensating
197 Glasgow Independent	4%	4%	Compensating	4%	4%	Compensating	4%	Compensating	Compensating	Compensating	4%	4%

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201 Grant County	4%	4%	4%	4%	Other	4%	4%	Other	4%	Other	Other	Other
205 Graves County	4%	4%	4%	4%	Other	4%	4%	4%	Other	4%	4%	4%
211 Grayson County	Other	4%	Other	4%	Other	Other	4%	4%	4%	4%	4%	4%
215 Green County	4%	4%	4%	Other	4%	Other	4%	Other	4%	Other	4%	4%
221 Greenup County	4%	Compensating	Other	4%	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	4%
225 Hancock County	4%	Other	Other	Other	Other	Other	Compensating	Compensating	4%	4%	Other	Other
231 Hardin County	Other	Other	Other	4%	Other	4%	Other	Other	Other	Other	4%	Compensating
235 Harlan County	Other	Other	Other	Other	Other	Other	Other	Other	Sub [1]	Other	Compensating	4%
236 Harlan Independent	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Other	Compensating	Compensating	Compensating	Compensating	4%
241 Harrison County	Other	4%	Other	Other	Other	Other	4%	Compensating	4%	4%	Compensating	4%
245 Hart County	4%	4%	4%	4%	Other	Other	4%	Other	4%	4%	4%	Compensating
246 Hazard Independent	4%	4%	4%	4%	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating
251 Henderson County	4%	4%	4%	Other	4%	4%	Compensating	4%	4%	Compensating	Compensating	Compensating
255 Henry County	4%	4%	4%	4%	4%	Other	4%	Other	4%	Compensating	4%	4%
261 Hickman County	Compensating	Compensating	Compensating	4%	4%	Compensating	4%	Compensating	4%	4%	4%	4%
265 Hopkins County	Other	Other	Other	Other	Other	Other	Compensating	Compensating	4%	4%	4%	4%
271 Jackson County	Other	4%	Other	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating
272 Jackson Independent	Compensating	Other	Other	Other	Other	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating
275 Jefferson County	4%	4%	4%	4%	4%	Other	4%	4%	4%	4%	4%	Other
276 Jenkins Independent	Compensating	Other	Other	Other	Compensating	Other	Compensating	Compensating	Other	Compensating	Other	Compensating
281 Jessamine County	Other	4%	Other	4%	4%	Other	4%	Other	4%	Other	Other	Other
285 Johnson County	Other	4%	Compensating	Compensating	Compensating	Other	Other	4%	4%	4%	4%	4%
291 Kenton County	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	Other
295 Knott County	Compensating	Compensating	Compensating	Other	Other	Compensating	Other	Compensating	Other	Compensating	Compensating	Compensating
301 Knox County	4%	4%	4%	4%	Compensating	Compensating	Compensating	Compensating	4%	Compensating	Other	Compensating
305 LaRue County		4%	4%	4%	4%	4%	4%	4%	4%	4%	Compensating	Compensating
311 Laurel County	House Bill 940	4%	4%	Other	Other	Other	Other	Other	Other	Other	Compensating	Other
315 Lawrence County	Other	Compensating	Other	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	4%	4%	Other
321 Lee County	Other	4%	Other	Other	Other	Other	4%	4%	4%	House Bill 940	House Bill 940	House Bill 940
325 Leslie County	Compensating	Compensating	Other	Other	Compensating	Compensating	Compensating	Other	Other	Compensating	Compensating	Compensating
331 Letcher County	Other	Other	Other	Other	Other	Other	Compensating	Other	Other	Compensating	Compensating	Compensating
335 Lewis County	Compensating	House Bill 940	Compensating	Compensating	Compensating	Compensating	House Bill 940	House Bill 940	Other	Compensating	Compensating	Compensating
341 Lincoln County	4%	Other	4%	4%	4%	Other	4%	4%	4%	4%	4%	4%
345 Livingston County	4%	4%	4%	Other	Compensating	Compensating	Compensating	House Bill 940	Compensating	Compensating	Compensating	Compensating
351 Logan County	4%	4%	4%	4%	4%	Other	4%	4%	Other	Other	Compensating	Compensating
354 Ludlow Independent	4%	4%	4%	Other	Other	Other	4%	4%	4%	Compensating	4%	4%
361 Lyon County	4%	4%	Other	4%	Other	4%	Other	Other	Other	4%	4%	4%
365 Madison County	4%	4%	4%	4%	Other	4%	Other	Other	Other	Other	Other	Other
371 Magoffin County	Compensating	Compensating	4%	Compensating	Compensating	Compensating	Compensating	Other	Compensating	Compensating	Other	Compensating
375 Marion County	4%	4%	4%	4%	4%	Other	4%	Other	Other	Compensating	4%	Other
381 Marshall County	4%	4%	4%	4%	Other	Other	Other	Compensating	Other	Other	Compensating	Compensating
385 Martin County	Other	Other	Other	4%	Other	Other	Other	Other	Other	Compensating	Compensating	Other
391 Mason County	Other	Other	Other	Other	Other	Other	Other	Compensating	Compensating	Compensating	4%	Compensating
392 Mayfield Independent	House Bill 940	4%	Other	Other	Other	Other	Other	Other	Other	4%	Compensating	Other
395 McCracken County	4%	4%	4%	4%	Other	Other	Other	4%	Other	Compensating	Compensating	Compensating
401 McCreary County	4%	Compensating	Compensating	Compensating	Compensating	4%	Compensating	Compensating	Compensating	Compensating	4%	Compensating
405 McLean County	Other	Other	4%	4%	Compensating	Compensating	4%	4%	Compensating	4%	4%	Compensating
411 Meade County	4%	4%	Other	4%	Other	4%	Other	Other	4%	Other	4%	4%
415 Menifee County	4%	4%	4%	Other	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	4%	4%
421 Mercer County	4%	Other	4%	4%	Other	Compensating	4%	4%	4%	Other	Sub [1]	4%
425 Metcalfe County	Other	Other	Other	4%	Compensating	Compensating	Compensating	Other	Compensating	Compensating	Compensating	Compensating
426 Middlesboro Independent	Other	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating
431 Monroe County	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%
435 Montgomery County	Other	Other	Other	4%	Other	Other	Compensating	4%	Compensating	4%	Compensating	Compensating
441 Morgan County	Other	4%	4%	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating
445 Muhlenberg County	4%	Compensating	4%	Compensating	Other	Compensating	Compensating	4%	Compensating	4%	4%	Other
446 Murray Independent	4%	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	Compensating	Compensating	4%	4%	Other	House Bill 940	Other	Other	Compensating	Compensating	Other	Compensating
455 Nicholas County	Compensating	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	Other	Other	Other	4%	Other	4%	Other	4%	Other	Other	Compensating	4%
471 Owen County	4%	4%	4%	Other	Compensating	Other	4%	4%	Compensating	4%	Compensating	4%
472 Owensboro Independent	4%	4%	Other	Other	4%	4%	Other	Other	Other	4%	Other	4%
475 Owsley County	Compensating	Compensating	Compensating	Other	Other	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating
476 Paducah Independent	Other	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	Other	4%	Other	Compensating	4%	4%	4%	4%	4%	4%
481 Pendleton County	4%	4%	4%	4%	Compensating	Other	Compensating	4%	4%	Compensating	4%	Compensating

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
485 Perry County	Other	Other	Other	Other	Other	Other	Other	Other	Other	Other	Compensating	Compensating
491 Pike County	Compensating	Compensating	Compensating	Other	Other	Other	Other	Other	Compensating	Compensating	Compensating	Compensating
492 Pikeville Independent	Other	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	Other	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	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	4%	4%	4%	4%	4%	Other	Other	Other	4%	Compensating	Other	Other
522 Russell Independent	4%	4%	Other	Other	Other	Compensating	4%	Other	Compensating	4%	4%	Compensating
523 Russellville Independent	4%	Other	Other	4%	Compensating	Other	Other	Other	4%	Compensating	Other	4%
524 Science Hill Independent	Compensating	4%	4%	4%	Compensating	Compensating	4%	Compensating	4%	4%	4%	4%
525 Scott County	Other	4%	Other	Other	4%	4%	4%	4%	4%	4%	4%	4%
531 Shelby County	Other	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	Other	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	4%	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	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	Other	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
601 Woodford County	4%	4%	4%	4%	Other	4%	4%	4%	Other	Sub [1]	4%	4%

RATE LEVIED BY TYPE						
Fiscal Year	Compensating	4%	Sub [1]	HB 940	Other	Total
2025-26	20	90	0	2	58	170
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 2025-26 are as of 1/5/2026
"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
1/5/2026