

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% | Other | 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 | 4% | Other | 4% | 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 |

| 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 |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 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% |
| 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% | 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 | Other | 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% |

| 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 |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 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 |
| 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 | 91 | 0 | 2 | 58 | 171 |
| 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

| 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 |
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Division of District Support
 Funding and Reporting Branch
 1/5/2026