



CHRISTIAN COUNTY
— PUBLIC SCHOOLS —
A Community Committed to Phenomenal Schools

TO: Christian County Board of Education

FROM: Jessica Darnell, Director of Business

DATE: August 5, 2026

SUBJECT: FY27 Proposed Tax Rates

During the most recent General Assembly, HB757 was enacted which revised KRS 160.470 and requirements for school districts when completing tax rate adoption.

The Board is required to propose a tax rate in a public meeting, run an advertisement for two consecutive weeks, and adopt a tax rate in a public meeting.

No public hearing is required unless the rate proposed is more than the 4% rate.

The proposed rate for FY27 is recommended as follows:

Real Property	40.0
Personal Property	41.9
Motor Vehicle	56.6
Utility	3%

This is considered the first reading for the proposal of property tax rates for FY27. Official adoption of the property tax rates will occur at the August 20, 2026 board meeting.