Kenton County School District | *It's about ALL kids.*

Issue Paper

DATE:
August 6, 2026

AGENDA ITEM (ACTION ITEM):
Consider proposal for the 2026-27 Property and Utility Tax Rates

APPLICABLE BOARD POLICY:
01.11 Levy of Tax Rates

HISTORY/BACKGROUND:
As part of the budgetary process, the Board shall levy tax rates in compliance with statutory and regulatory requirements in KRS 160.470. Tax rates under consideration include Real Property, Personal Property, Motor Vehicle and Utilities taxes to fund General and Building Fund expenditures for the 2026-27 fiscal year. The Kentucky Department of Revenue certified the Kenton County assessment to the Commissioner of Education on July 29, 2026 and reflected an increase of 4% in taxable value. KDE then calculated various property rates per the provisions of KRS 160.470 for consideration by the school district. Proposed tax rates will be publicly published for two weeks prior to adoption by the Board.

FISCAL/BUDGETARY IMPACT:
$ TBD

RECOMMENDATION:
Consider proposed Real Estate and Personal Property Tax rates, 63.5 cents per $100.00 valuation on Motor Vehicles and 3% Utility Gross Receipts Tax for fiscal year 2026-27.

CONTACT PERSON:
Susan Bentle, Exec. Director Finance

Principal | *District Administrator* | *Superintendent*