

KENTUCKY DEPARTMENT OF EDUCATION
Real Estate And Personal Property Tax Calculation
Report 1

District: 041 Bourbon County - School Year: 2026 - 2027

Date Generated: July 30, 2026 3:19:13 PM

The property tax rates shown below are calculated under the provisions of KRS 160.470 (House Bill 44).

CLASS OF PROPERTY - REAL ESTATE, TANGIBLE PERSONALITY, PUBLIC SERVICE COMPANIES AND DISTILLED SPIRITS

Item A		<u>Compensating Tax Rate</u>	<u>Subsection (1)</u>	<u>4% Increase</u>
General Fund	Rate	50.0	67.7	52.0
Real Estate				
KRS 160.470	Revenue	\$ 9,966,835	\$ 13,495,095	\$ 10,365,508
General Fund	Rate	64.5	67.7	64.5
Personal Property				
KRS 160.473	Revenue	\$ 1,222,276	\$ 1,282,916	\$ 1,222,276

Item D

Maximum Tax Rate for Motor Vehicles: 54.7

5.6 cents of the total property rate shown above is required to produce the 5 cent equivalent tax necessary for participation in the SFCC and FSPK programs.

NOTE: 0.2 cents may be added to the above property rates to recover prior year losses due to exonerations. KRS 134.590

