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CHRISTIAN COUNTY

PUBLIC SCHOOLS

A Community Committed to Phenomenal Schools

Property Tax

Current Rate 2025-2026

- Real Estate 39.0
- Personal Property 42.0
- Motor Vehicle 56.6
- Utility Tax 3%

The real and personal property rates produced revenue of $**<u>21,945,100.40</u>**

Comparison

Based on last year's tax rates, Christian County has the 3rd lowest property tax rate in the state.

- McCreary County (population 17,124; 431 sq miles) has lowest rate at 35.8
- compared to Christian County at 39 (population 70,115; 721 sq miles)

Based on census data, Christian County has the 11th largest population in the state.

Based on census data, Christian County is the second largest county geographically (square miles) in the state.

Comparison – Same Size Districts

	2025-2026 Rates					
County	Real Estate	Personal Property	Motor Vehicles	Utility	Student Population	County/City Population
Bullitt	75.7	75.7	47.7	3%	11,684.19	86,454
Campbell	64.3	61.9	52.2	3%	4,707.44	94,008
Christian	39	42.1	56.6	3%	7,288.41	70,115
Daviess	69.8	71.5	49	3%	9,885.87	104,898
Henderson	68.2	68.2	54.8	3%	5,889.83	44,255
Laurel	46.2	46.2	46.3	3%	7,600.71	63,746
Madison	61.8	63.2	55.8	3%	10,193.15	101,696
McCracken	51.8	52.9	52.9	3%	6,210.70	67,553
Oldham	81.2	81.2	64.3	3%	11,412.40	71,372
Owensboro	84	85.3	64.1	3%	4,459.25	60,892
Paducah Inde	88.2	88.2	56.6	3%	2,642.41	27,200
Pike	82.8	82.8	55.3	3%	6,331.00	54,721

Population data is as of 2023 census

Student population is as of 2025-26 SEEK Average Daily Attendance (KDE)

Comparison – Surrounding Counties

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	2025-2026 Rates				
County	Real Estate	Personal Property	Motor Vehicles	Utility	Starting Teacher Salary
Dawson Springs	74.7	74.7	68.7	3%	38,204
Hopkins	68.2	68.2	54.7	0%	44,821
Muhlenberg	53.5	53.8	49.7	0%	42,666
Trigg	49.8	54.9	46	3%	43,200
Todd	46.6	46.6	52.4	3%	42,415
Caldwell	44.6	44.6	53.8	3%	43,656
Christian	39	42.1	56.6	3%	40,166

History of Property Value Assessments						
Christian County						
Year	Real Estate	Tanigble Personal	Franchise	Motor Vehicle	Total Assessed Value	Increase from Prior Year
2026-27	5,130,455,853	574,034,577	265,255,176	531,955,922	6,501,701,528	157,239,242
2025-26	5,038,323,613	536,767,835	252,190,241	517,180,597	6,344,462,286	608,465,819
2024-25	4,490,750,369	513,412,165	218,970,837	512,863,096	5,735,996,467	417,484,371
2023-24	4,084,876,564	520,446,836	206,645,051	506,543,645	5,318,512,096	388,690,949
2022-23	3,844,776,909	455,229,068	189,479,598	440,335,572	4,929,821,147	330,465,748
2021-22	3,574,023,440	441,193,268	182,828,933	401,309,758	4,599,355,399	360,622,774
2020-21	3,282,169,044	400,422,321	165,336,849	390,804,411	4,238,732,625	58,193,914
2019-20	3,223,213,185	409,670,054	169,171,446	378,484,026	4,180,538,711	137,733,119
2018-19	3,152,382,732	355,900,262	155,738,065	378,784,533	4,042,805,592	68,652,877
2017-18	3,057,491,958	373,782,615	159,020,512	383,857,630	3,974,152,715	294,847,184
2016-17	2,967,287,294	374,929,043	133,398,497	357,386,428	3,833,001,262	153,695,731
2015-16	2,859,258,924	356,202,544	131,142,186	332,701,877	3,679,305,531	126,779,866
2014-15	2,752,010,856	351,031,819	119,401,776	330,081,214	3,552,525,665	176,251,459
2013-14	2,612,164,443	340,553,023	106,418,109	317,138,631	3,376,274,206	54,639,012
2012-13	2,579,605,091	326,124,023	104,770,612	311,135,468	3,321,635,194	142,193,665
2011-12	2,503,315,802	283,264,246	96,472,319	296,389,162	3,179,441,529	93,626,851
2010-11	2,423,134,746	276,876,843	96,617,699	289,185,390	3,085,814,678	72,134,788
2009-10	2,367,274,305	290,066,508	96,485,120	259,853,957	3,013,679,890	31,099,340
2008-09	2,315,094,923	273,057,682	92,672,425	301,755,520	2,982,580,550	209,675,461
2007-08	2,092,719,431	277,130,208	90,917,975	312,137,475	2,772,905,089	130,013,410
2006-07	1,978,388,778	253,734,009	96,359,911	314,408,981	2,642,891,679	133,557,621
2005-06	1,850,248,551	243,446,704	120,801,351	294,837,452	2,509,334,058	55,812,188
2004-05	1,803,280,033	286,490,151	102,520,003	261,231,683	2,453,521,870	208,839,159
2003-04	1,695,344,355	172,927,033	112,494,499	263,916,824	2,244,682,711	67,788,435
2002-03	1,634,963,976	178,823,342	120,326,912	242,780,046	2,176,894,276	43,143,106
2001-02	1,580,028,085	192,346,182	115,608,885	245,768,018	2,133,751,170	

Property Assessment VS SEEK Funding

- 30 Cent Local Effort
- For every $1,000,000 increase in Property Value Assessment = $3,000 less SEEK funding
- Increase in Property Assessment for Christian County = <u>$157,239,242</u>
- Results in an estimated **<u>$471,717.73 less in SEEK funding</u>**

Christian County Board of Education
History of Taxes Levied

Year	Real Estate	Tangible	Motor Vehicle	Utilities (%)	Type of Rate Levied	Notes/Explanation
2026-27	**0.40**	**0.419**	**0.566**	**3**	**4% Increase**	
2025-26	0.39	0.421	0.566	3	4% Increase	rate was actually same as PY or lower
2024-25	0.41	0.421	0.566	3	4% Increase	rate was actually same as PY or lower
2023-24	0.422	0.421	0.566	3	4% Increase	rate was actually same as PY or lower
2022-23	0.422	0.428	0.566	3%	Other	kept rates same as previous year
2021-22	0.423	0.428	0.566	3%	Other	kept rates same as previous year
2020-21	0.423	0.423	0.566	3%	Compensating Rate	
2019-20	0.428	0.428	0.566	3%	Other	kept rates same as previous year
2018-19	0.428	0.428	0.566	3%	4% Increase	
2017-18	0.416	0.416	0.566	3%	4% Increase	
2016-17	0.408	0.408	0.566	3%	4% Increase	
2015-16	0.398	0.398	0.566	3%	4% Increase	
2014-15	0.396	0.398	0.566	3%	4% Increase	
2013-14	0.398	0.398	0.566	3%	4% Increase	
2012-13	0.387	0.387	0.566	3%	4% Increase	
2011-12	0.379	0.379	0.566	3%	Other	kept rates same as previous year
2010-11	0.379	0.379	0.566	3%	4% Increase	
2009-10	0.368	0.368	0.566	3%	Compensating Rate	which is actually a decrease on Tangible
2008-09	0.369	0.380	0.566	3%	4% Increase	This is actually a decrease from PY Rates
2007-08	0.380	0.380	0.566	3%	Other	No Change from PY
2006-07	0.380	0.380	0.566	3%	Other	
2005-06	0.380	0.380	0.566	3%		
2004-05	0.366	0.367	0.566	3%	4% Increase	
2003-04	0.367	0.367	0.566	3%	within Subsection 1 rate, does not exceed 4% rate	
2002-03	0.367	0.367	0.566	3%	4% Increase	
2001-02	0.360	0.360	0.566	3%	4% Increase	

Comparison

4% Rate = 40.0 cents per $100

Home Value	Amount of Tax	Change in Tax
$100,000	$400	$10
$80,000	$320	$8
$1,000,000	$4,000	$100

Same Rate = 39.0 cents per $100

Home Value	Amount of Tax	Change in Tax
$100,000	$390	$0
$80,000	$312	$0
$1,000,000	$3,900	$0

Compensating Rate = 38.5 cents per $100

Home Value	Amount of Tax	Change in Tax
$100,000	$385	-$5
$80,000	$308	-$4
$1,000,000	$3,850	-$50

Recommended Rate for 2026-27

- Real Estate 40.0
- Personal Property 41.9
- Motor Vehicle 56.6
- Utility Tax 3%

Recommendation to take 4% Revenue Increase Rate for the 2026-27 school year. This would increase Property Rate by 1 cent per $100 assessment and decrease Tangible Rate by 0.01 cents per $100 assessment.

Expected increase in revenue $2,077,131.15