# KENTUCKY DEPARTMENT OF EDUCATION

## Real Estate And Personal Property Tax Calculation

## Report 1

**District: 165 Fayette County - School Year: 2026 - 2027 Date Generated: July 30, 2026 4:27:06 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

Compensating Tax Rate
Subsection (1) 4% Increase

Item A

76.7 90.5

$

335,480,301

General Fund Real Estate KRS 160.470 Rate

$

$
79.7

Revenue

322,852,435 380,940,618

| | | | | | |
|---|---|---|---|---|---|
| | Revenue | 25,596,347 | 29,698,326 | 26,613,638 | |
| General Fund Personal Property KRS 160.473 | Item D<br>Rate | $<br>78.0 | $<br>90.5 | $<br>81.1 | |

Maximum Tax Rate for Motor Vehicles: 59.2

5.5 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: 0.0 cents may be added to the above property rates to recover prior year losses due to exonerations. KRS 134.590



Division of District Support 4th Floor
300 Sower Blvd
Frankfort, KY 40601