

Tax Rates Levied - 2026-2027

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District	General Fund Real	Exon-eration Real	General Fund Tangible	Exon-eration Tangible	FSPK(Building Fund)	Original Growth	Equalized Growth	Recallable	BRAC	Category 5	Equalized Facility Funding	Total Real Estate	Total Tangible	Motor Vehicles Levy	Utility	Occu-pational	Excise	Other	Levied Equivalent Rate	Maximum Tier 1 Rate	Aircraft	Water-craft	Cable Service	Rate Levied Type
005 Allen County	28.9	0	35.9	0	5.8	0	0	5.8	0	0	5.8	46.3	53.3	51.8	0	0	0	0	47.8	44.7	Taxed	Taxed	No	4%
011 Anderson County	43	0.1	43	0.1	5.5	5.5	5.5	0	0	0	0	59.6	59.6	51.3	3	0	0	0	65.3	43.6	Taxed	Exempt	No	4%
026 Beechwood Independent	62.9	0	68	0	5.5	0	0	11	0	0	5.5	84.9	90	57.4	3	0	0	0	88.3	41.7	Exempt	Exempt	Yes	4%
032 Bellevue Independent	70.2	0.2	79.6	0.2	5.5	0	0	11	0	0	0	86.9	96.3	101.4	0	0	0	0	85.8	42	Exempt	Exempt	No	4%
035 Boone County	48.1	0	49	0	5.5	5.5	5.5	0	0	0	0	64.6	65.5	49.7	3	0.5	0	0	78.2	43.8	Exempt	Taxed	Yes	4%
045 Boyd County	56.6	0	58.3	0	6.1	0	0	6.1	0	0	0	68.8	70.5	54.7	3	0	0	0	78	44.3	Taxed	Taxed	Yes	Compensating
055 Bracken County	40.1	0.1	40.1	0.1	5.7	0	0	5.7	0	0	5.7	57.3	57.3	52.5	3	0	0	0	67	44.7	Exempt	Exempt	Yes	4%
061 Breathitt County	56	0	56	0	6.2	0	0	6.2	0	0	0	68.4	68.4	49.2	3	0	0	0	76.5	45.6	Taxed	Taxed	Yes	4%
065 Breckinridge County	39.3	0	40.2	0	5.7	0	0	11.4	0	0	0	56.4	57.3	55.7	3	0	0	0	64.1	44.6	Taxed	Taxed	Yes	4%
071 Bullitt County	56.9	0	56.9	0	5.4	5.4	5.4	0	0	0	0	73.1	73.1	47.7	3	0	0	0	76.3	43.6	Taxed	Exempt	Yes	4%
075 Butler County	36.2	0.1	36.2	0.1	6.4	0	0	0	0	0	0	42.7	42.7	45.9	3	0	0	0	52.2	44.5	Taxed	Taxed	No	4%
085 Calloway County	37.7	0.1	38.1	0.1	5.8	0	0	0	0	0	0	43.6	44	52.1	3	0	0	0	51.4	44.1	Exempt	Exempt	Yes	4%
091 Campbell County	53.3	0.7	53.3	0.7	5.6	5.6	0	0	0	0	0	65.2	65.2	52.2	3	0	0	0	68.5	43.6	Taxed	Taxed	Yes	4%
092 Campbellsville Independent	49.7	0	51.3	0	5.6	0	0	5.6	0	0	0	60.9	62.5	55.3	3	0	0	0	67.2	43.6	Taxed	Taxed	Yes	4%
101 Carroll County	60.8	0	60.8	0	5.7	0	0	0	0	0	0	66.5	66.5	55.7	3	0	0	0	100.3	44.2	Taxed	Taxed	No	Other
105 Carter County	33.2	0.3	33.2	0.3	6.7	0	0	0	0	6.7	0	46.9	46.9	47	3	0	0	0	56	44.3	Exempt	Exempt	Yes	4%
111 Casey County	41.7	0.1	41.7	0.1	6	0	0	0	0	0	0	47.8	47.8	56.3	3	0	0	0	57.6	44.7	Exempt	Exempt	Yes	4%
115 Christian County	34.3	0	36.2	0	5.7	0	0	0	0	0	0	40	41.9	56.6	3	0	0	0	48.9	44.4	Exempt	Exempt	Yes	4%
121 Clark County	54.2	0	54.2	0	5.6	5.6	0	0	0	0	0	65.4	65.4	53.5	3	0	0	0	72.7	44.1	Exempt	Exempt	Yes	4%
125 Clay County	53.2	0	53.2	0	6.2	0	0	6.2	0	0	0	65.6	65.6	48.7	3	0	0	0	80.6	45.1	Exempt	Exempt	Yes	Other
131 Clinton County	41.2	0.2	41.2	0.2	6.1	0	0	12.2	0	0	0	59.7	59.7	53	3	0	0	0	70.5	44.8	Exempt	Taxed	Yes	4%
135 Crittenden County	45.7	0.2	46.2	0.2	5.9	0	0	0	0	0	0	51.8	52.3	54.1	3	0	0	0	59.4	44.6	Exempt	Exempt	Yes	Other
146 Dawson Springs Independent	68.5	0	68.5	0	6.2	0	0	0	0	0	0	74.7	74.7	68.7	3	0	0	0	79.7	44.2	Taxed	Taxed	Yes	Other
149 East Bernstadt Independent	23	0.2	23	0.2	5.6	0	0	5.6	0	5.6	0	40	40	45.7	3	0	0	0	58.6	42.7	Exempt	Exempt	Yes	4%
151 Edmonson County	33.3	0	33.3	0	5.9	0	0	11.8	0	0	0	51	51	50.3	3	0	0	0	56.2	44.5	Exempt	Exempt	Yes	Other
152 Elizabethtown Independent	75.9	0.2	75.9	0.2	5.6	0	0	5.6	0	0	0	87.3	87.3	53.8	3	0	0	0	91.8	43.4	Exempt	Exempt	Yes	4%
157 Erlanger-Elsmere Independent	83.3	0	83.3	0	5.6	0	0	5.6	0	0	0	94.5	94.5	67.1	3	0	0	0	98.6	43.3	Exempt	Exempt	Yes	Other
162 Fairview Independent	76.5	0	76.5	0	6.1	0	0	12.2	0	0	0	94.8	94.8	60.3	3	0	0	0	106.3	45.6	Exempt	Exempt	Yes	Other
171 Fleming County	32.6	0	32.6	0	5.9	0	0	0	0	5.5	0	44	44	55.9	3	0	0	0	54.4	44	Exempt	Exempt	No	Other
181 Franklin County	61.1	0.2	61.1	0.2	5.4	0	0	5.4	0	0	0	72.1	72.1	51	3	0	0	0	78	44.5	Taxed	Exempt	Yes	4%
185 Fulton County	49.7	0.1	49.7	0.1	5.4	0	0	0	0	0	0	55.2	55.2	55.7	3	0	0	0	68	44.8	Exempt	Exempt	Yes	4%
195 Garrard County	42.9	0.2	42.9	0.2	6	6	6	0	0	0	0	61.1	61.1	55.1	3	0	0	0	67.3	44	Taxed	Taxed	Yes	4%
211 Grayson County	44	0.2	46.8	0.2	5.9	0	0	5.9	0	0	0	56	58.8	46.3	3	0	0	0	62.3	44.2	Exempt	Exempt	Yes	4%
221 Greenup County	74.8	0	79.8	3.1	6.4	0	0	6.4	0	0	0	87.6	95.7	49.4	0	0	0	0	80.2	44.4	Taxed	Taxed	No	Other
225 Hancock County	68.4	0	68.4	0	5.5	0	0	5.5	0	0	0	79.4	79.4	44	3	0	0	0	98.8	44.4	Taxed	Taxed	Yes	Other

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235 Harlan County	48	0	48	0	6.8	0	0	0	0	0	0	54.8	54.8	46.4	3	0	0	0	68.2	45.3	Taxed	Taxed	Yes	Other
241 Harrison County	46.5	0	46.5	0	6.7	0	0	6.7	0	0	0	59.9	59.9	50	3	0	0	0	61.1	44.1	Taxed	Exempt	Yes	Compensating
245 Hart County	43.9	0.3	43.9	0.3	5.9	0	0	5.9	0	0	0	56	56	55.1	3	0	0	0	66	44.8	Exempt	Exempt	Yes	4%
246 Hazard Independent	57.4	0.3	57.4	0.3	6.4	0	0	6.4	0	0	0	70.5	70.5	50.9	3	0	0	0	83.3	43.6	Taxed	Taxed	Yes	4%
261 Hickman County	51	0	51.4	0	5.4	0	0	0	0	0	0	56.4	56.8	54.7	3	0	0	0	64.5	45	Exempt	Exempt	Yes	Other
271 Jackson County	44.5	0.7	49.3	0.7	6.5	0	0	0	0	6.5	0	58.2	63	56.8	3	0	0	0	70.7	45.5	Exempt	Exempt	Yes	Compensating
281 Jessamine County	49.4	0	50.7	0	5.7	5.7	5.7	0	0	0	0	66.5	67.8	54.7	3	0	0	0	70.4	44	Taxed	Taxed	Yes	4%
285 Johnson County	42.8	0	42.8	0	6.3	0	0	12.6	0	0	0	61.7	61.7	52.5	3	0	0	0	71.4	44.8	Exempt	Exempt	Yes	4%
291 Kenton County	46.4	0	46.4	0	5.6	5.6	5.6	0	0	0	0	63.2	63.2	63.5	3	0	0	0	67.8	43.7	Exempt	Exempt	Yes	4%
295 Knott County	58.1	0	58.1	0	6.8	0	0	0	0	0	0	64.9	64.9	47.4	3	0	0	0	72.2	45.2	Taxed	Taxed	Yes	Other
311 Laurel County	28	0.2	28	0.2	5.8	5.8	5.8	0	0	0	0	45.6	45.6	46.3	3	0	0	0	54.9	44.3	Taxed	Taxed	Yes	House Bill 940
315 Lawrence County	47.4	0.5	48	0.5	7	0	0	7	0	0	0	61.9	62.5	35	3	0	0	0	74.3	44.3	Taxed	Taxed	Yes	Compensating
335 Lewis County	37.3	0.3	37.8	0.3	6.7	0	0	6.7	0	0	0	51	51.5	49	2.5	0	0	0	53.9	45	Exempt	Exempt	Yes	Compensating
341 Lincoln County	35.8	0.1	42	0	5.6	0	0	5.6	0	0	0	47.1	53.2	54.2	3	0	0	0	57.2	45	Exempt	Exempt	Yes	4%
345 Livingston County	40.9	0.1	40.9	0.1	6.1	0	0	0	0	0	0	47.1	47.1	45.2	3	0	0	0	50.1	43.6	Taxed	Taxed	No	4%
351 Logan County	33.2	0.9	34.1	0.9	6.2	0	0	6.2	0	0	0	46.5	47.4	46	3	0	0	0	53.7	44.2	Taxed	Taxed	Yes	4%
354 Ludlow Independent	68.2	0.1	68.2	0.1	5.6	0	0	11.6	0	0	0	85.5	85.5	74.6	3	0	0	0	90.5	42.8	Exempt	Taxed	Yes	4%
391 Mason County	43.8	0	44.1	0	5.7	0	0	5.7	0	0	0	55.2	55.5	55.5	3	0	0	0	63.1	44.3	Exempt	Exempt	Yes	Other
392 Mayfield Independent	61.8	0.1	61.8	0.1	5.5	0	0	0	0	0	5.5	72.9	72.9	68.9	3	0	0	0	86	44	Exempt	Exempt	Yes	4%
405 McLean County	55.7	0.3	55.7	0.3	6.1	0	0	0	0	0	0	62.1	62.1	51.5	3	0	0	0	66.3	44.1	Exempt	Exempt	Yes	4%
411 Meade County	40.5	0	40.9	0	6	6	0	6	0	0	0	58.5	58.9	54.6	3	0	0	0	67.2	43.8	Exempt	Taxed	Yes	Other
421 Mercer County	52.5	0	52.9	0.2	5.8	5.8	5.8	0	0	0	0	69.9	70.5	49.1	3	0	0	0	74.5	44.7	Exempt	Exempt	Yes	Other
425 Metcalfe County	40.2	0.1	40.2	0.1	5.5	0	0	0	0	5.5	0	51.3	51.3	56.6	3	0	0	0	66.3	44.2	Taxed	Taxed	Yes	4%
435 Montgomery County	34.8	0	34.8	0	5.9	5.9	5.9	0	0	0	0	52.5	52.5	46.9	3	0	0	0	62.1	44	Taxed	Taxed	Yes	4%
446 Murray Independent	51	0.8	55.9	0.8	5.8	5.8	5.8	0	0	0	0	69.2	74.1	54.4	3	0	0	0	76.4	43	Exempt	Exempt	Yes	4%
455 Nicholas County	30.3	0.2	31.5	0.2	6.1	0	0	6.1	0	0	0	42.7	43.9	55.5	3	0	0	0	55.3	44.4	Exempt	Taxed	Yes	Compensating
461 Ohio County	51.1	0.3	51.1	0.3	5.8	0	0	0	0	0	0	57.2	57.2	51.8	3	0	0	0	68.1	44.2	Exempt	Exempt	Yes	4%
472 Owensboro Independent	73.7	0.9	74.3	0.9	5.5	0	0	5.5	0	0	0	85.6	86.2	64.1	3	0	0	0	98.1	43.7	Taxed	Taxed	Yes	4%
475 Owsley County	41	0.7	41.6	0.7	6.3	0	0	0	0	0	0	48	48.6	57.8	3	0	0	0	66	45.1	Exempt	Exempt	Yes	Compensating
481 Pendleton County	42.2	0	45.8	0	5.9	5.9	5.9	0	0	0	0	59.9	63.5	55	3	0	0	0	69.8	44.4	Taxed	Exempt	Yes	4%
485 Perry County	41	0	41	0	6.9	0	0	0	0	6.9	0	54.8	54.8	49.7	3	0	0	0	62.6	45.4	Taxed	Taxed	Yes	Other
501 Pulaski County	35.7	0	39.6	0	5.7	5.7	0	0	0	0	0	47.1	51	50.3	3	0	0	0	53.4	44.2	Taxed	Taxed	No	4%
502 Raceland Independent	95.5	0	95.5	0	7.1	0	0	7.1	0	0	0	109.7	109.7	65.8	0	0	0	0	94.9	43.2	Taxed	Taxed	No	Other
505 Robertson County	58.6	0	58.6	0	5.7	0	0	5.7	0	5.7	0	75.7	75.7	55.9	3	0	0	0	87.1	45.2	Exempt	Exempt	Yes	4%
522 Russell Independent	81.6	0	81.6	0	6	0	0	0	0	0	0	87.6	87.6	50.4	3	0	0	0	93.3	43.3	Taxed	Taxed	Yes	Other

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524 Science Hill Independent	41.6	0	41.6	0	5.9	0	0	5.9	0	0	0	53.4	53.4	53.2	3	0	0	0	65.1	43.4	Exempt	Exempt	Yes	Compensating
525 Scott County	40.7	0	40.7	0	5.6	5.6	5.6	5.6	0	0	0	63.1	63.1	54.8	3	0.5	0	0	76.9	43.9	Taxed	Taxed	Yes	4%
531 Shelby County	54.9	0	54.9	0	5.5	5.5	5.5	0	0	0	0	71.4	71.4	46.5	3	0	0	0	75.6	44.1	Exempt	Exempt	Yes	Other
536 Somerset Independent	63	0.1	63.1	0.1	5.5	0	0	5.5	0	0	0	74.1	74.2	56.8	3	0	0	0	84	43.2	Exempt	Exempt	Yes	4%
541 Spencer County	42.7	0.2	42.7	0.2	5.8	5.8	5.8	0	0	0	0	60.3	60.3	56	3	0	0	0	63	44.1	Exempt	Exempt	No	Other
545 Taylor County	44.3	0.1	46.7	0.1	5.5	0	0	5.5	0	0	0	55.4	57.8	53.7	3	0	0	0	67.2	44.1	Taxed	Taxed	Yes	4%
567 Walton Verona Independent	95.3	0	95.3	0	5.5	5.5	0	0	0	0	5.5	111.8	111.8	90.7	3	0	0	0	116.1	43.3	Taxed	Taxed	Yes	Other
571 Warren County	35.7	0	35.7	0	5.6	5.6	5.6	0	0	0	0	52.5	52.5	54.5	3	0.5	0	0	66.3	44	Taxed	Exempt	No	4%
581 Wayne County	30.5	0	36.6	0	6	0	0	6	0	0	0	42.5	48.6	52.8	3	0	0	0	51.4	44.5	Taxed	Taxed	Yes	Other
593 Williamstown Independent	66	3.3	68	3.3	5.7	5.7	0	5.7	0	0	0	86.4	88.4	59.1	3	0	0	0	90.1	43.4	Exempt	Taxed	Yes	4%
595 Wolfe County	28.9	0.3	28.9	0.3	6.3	0	0	6.3	0	0	0	41.8	41.8	45.9	3	0	0	0	51.8	46.2	Exempt	Exempt	Yes	House Bill 940