

2014-15 through 2026-27 Tax Rates by Levied Type

District	2026-27 Rate Levied Type	2025-26 Rate Levied Type	2024-25 Rate Levied Type	2023-24 Rate Levied Type	2022-23 Rate Levied Type	2021-22 Rate Levied Type	2020-21 Rate Levied Type	2019-20 Rate Levied Type	2018-19 Rate Levied Type	2017-18 Rate Levied Type	2016-17 Rate Levied Type	2015-16 Rate Levied Type	2014-15 Rate Levied Type
001 Adair County		Other	Other	4%	Other	Other	Compensating	Compensating	Other	4%	Compensating	Other	Compensating
005 Allen County	4%	Compensating	Other	4%	4%	4%	4%	4%	Compensating	4%	Compensating	Compensating	4%
006 Anchorage Independent		Other	Other	Other	Other	Other	4%	Other	Other	Other	Other	Other	Other
011 Anderson County	4%	4%	4%	4%	4%	Compensating	Compensating	4%	4%	4%	4%	Compensating	4%
012 Ashland Independent		4%	4%	4%	Compensating	Compensating	Compensating	4%	4%	4%	4%	4%	4%
013 Augusta Independent		4%	4%	4%	4%	4%	4%	4%	Other	Compensating	4%	4%	4%
015 Ballard County		Other	Other	Other	Other	Compensating	Compensating	Other	Compensating	Compensating	Compensating	Other	4%
016 Barbourville Independent		Compensating	Other	4%	4%	Compensating	Compensating	Compensating	Compensating	Compensating	4%	4%	Compensating
017 Bardstown Independent		4%	4%	4%	4%	4%	Compensating	4%	4%	4%	Other	4%	4%
021 Barren County		4%	4%	Other	4%	Other	Other	Other	Other	4%	Compensating	4%	Compensating
025 Bath County		4%	4%	4%	4%	Compensating	Other	Other	4%	4%	Other	Compensating	Compensating
026 Beechwood Independent	4%	4%	4%	4%	Compensating	Other	Other	Other	Other	4%	4%	4%	Other
031 Bell County		4%	Other	Compensating	Compensating	Compensating	Compensating	Other	Compensating	Compensating	Compensating	Compensating	Compensating
032 Bellevue Independent	4%	4%	4%	Other	4%	4%	4%	Other	4%	4%	4%	4%	4%
034 Berea Independent		4%	4%	4%	4%	4%	Compensating	4%	4%	4%	Other	4%	Compensating
035 Boone County	4%	4%	4%	Other	4%	4%	4%	4%	Compensating	4%	Compensating	4%	Compensating
041 Bourbon County		Other	Other	Other	Compensating	4%	Compensating	4%	4%	4%	Compensating	4%	Compensating
042 Bowling Green Independent		Other	Other	4%	Other	4%	Other	4%	4%	4%	4%	4%	Other
045 Boyd County	Compensating	4%	4%	4%	4%	Compensating	Compensating	4%	Other	4%	Other	4%	4%
051 Boyle County		Other	Other	4%	4%	Compensating	Compensating	Compensating	Compensating	Other	Compensating	Compensating	4%
055 Bracken County	4%	Other	4%	4%	4%	Compensating	Compensating	House Bill 940	Compensating	House Bill 940	4%	Compensating	House Bill 940
061 Breathitt County	4%	Other	4%	Compensating	Compensating	Other	Compensating	Other	Compensating	Compensating	Compensating	4%	4%
065 Breckinridge County	4%	Other	4%	4%	4%	4%	Other	4%	4%	Other	Other	Other	Other
071 Bullitt County	4%	4%	4%	4%	4%	4%	Other	4%	4%	4%	4%	4%	4%
072 Burgin Independent	Other	4%	Other	4%	4%	Other	4%	4%	4%	4%	4%	4%	4%
075 Butler County	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	Other	4%
081 Caldwell County		Other	Other	Other	Compensating	Other	Other	Other	Other	Other	4%	Other	Other
085 Calloway County	4%	4%	4%	4%	4%	4%	Other	4%	4%	4%	4%	4%	4%
091 Campbell County	4%	Other	Other	4%	4%	4%	4%	4%	4%	4%	Sub [1]	4%	4%
092 Campbellsville Independent	4%	4%	4%	4%	4%	Compensating	Compensating	Compensating	Sub [1]	4%	4%	4%	Compensating
095 Carlisle County		Other	Other	Other	Other	Compensating	Other	Compensating	4%	Compensating	4%	Compensating	4%
101 Carroll County	Other	Other	4%	4%	4%	4%	4%	4%	Other	Other	4%	Compensating	Compensating
105 Carter County	4%	4%	Other	4%	Other	Other	Other	Compensating	4%	Other	Other	Other	Compensating
111 Casey County	4%	4%	4%	Other	Compensating	Other	Compensating	4%	4%	4%	Other	4%	Other
113 Caverna Independent		Compensating	Compensating	4%	Other	Compensating	4%	Compensating	4%	4%	4%	4%	Other
115 Christian County	4%	4%	4%	4%	Other	Other	Compensating	Other	4%	4%	4%	4%	4%
121 Clark County	4%	4%	4%	4%	4%	4%	Other	4%	Other	Sub [1]	4%	Other	4%
125 Clay County	Other	Other	4%	Other	Other	Other	Other	Other	Other	Other	Other	Compensating	4%
131 Clinton County	4%	Other	4%	4%	Other	Other	Compensating	Other	4%	Compensating	Compensating	4%	Compensating
132 Cloverport Independent		4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	Compensating	4%
133 Corbin Independent		4%	4%	4%	Other	Other	Other	Other	4%	4%	4%	4%	4%
134 Covington Independent		4%	Other	Other	4%	4%	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating
135 Crittenden County	Other	4%	4%	4%	Other	Other	Other	Compensating	Compensating	4%	4%	Sub [1]	4%
141 Cumberland County		4%	House Bill 940	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%
143 Danville Independent		4%	Other	4%	Other	Compensating	Other	4%	Compensating	Compensating	4%	Compensating	4%
145 Daviess County		4%	4%	Other	Other	4%	Other	4%	Other	Other	4%	Other	4%
146 Dawson Springs Independent	Other	Other	Other	Other	Other	Other	Compensating	House Bill 940	4%	Compensating	House Bill 940	Other	Other
147 Dayton Independent		4%	Other	Other	4%	Other	Other	4%	Other	4%	4%	4%	4%
149 East Bernstadt Independent	4%	4%	Compensating	4%	4%	Other	4%	Compensating	Compensating	Compensating	4%	Other	4%
151 Edmonson County	Other	Other	Other	4%	4%	4%	Other	4%	4%	4%	Compensating	4%	4%
152 Elizabethtown Independent	4%	4%	4%	Other	4%	4%	4%	4%	Other	4%	4%	4%	4%
155 Elliott County		Other	4%	Compensating	4%	Compensating	Compensating	Compensating	4%	Compensating	Compensating	Compensating	Compensating
156 Eminence Independent		4%	4%	4%	4%	Compensating	Compensating	Compensating	Compensating	Other	Compensating	Compensating	4%
157 Erlanger-Elsmere Independent	Other	Other	4%	Other	Other	4%	4%	4%	4%	4%	4%	4%	4%
161 Estill County		4%	4%	4%	4%	Other	Other	Compensating	Compensating	Compensating	Other	Compensating	Compensating
162 Fairview Independent	Other	Other	Other	Other	Other	4%	Other	4%	4%	4%	Other	Compensating	Compensating

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165 Fayette County		4%	4%	4%	Other	4%	Other	Other	Other	4%	4%	4%	4%
171 Fleming County	Other	Other	4%	4%	4%	Other	Other	4%	Other	Compensating	4%	4%	4%
175 Floyd County		Other	Other	Other	Other	Other	Other	Compensating	Other	Compensating	Compensating	Compensating	Compensating
176 Fort Thomas Independent		4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%
177 Frankfort Independent		Other	4%	Other	4%	4%	4%	4%	4%	4%	Compensating	4%	4%
181 Franklin County	4%	4%	4%	4%	4%	4%	Compensating	4%	4%	4%	4%	Other	4%
185 Fulton County	4%	Compensating	4%	Compensating	4%	Compensating	4%	Compensating	4%	4%	4%	Compensating	Compensating
186 Fulton Independent	4%	Compensating	Other	4%	Other	Compensating	Compensating	Compensating	Other	Other	Other	Other	Compensating
191 Gallatin County		Other	Other	Other	Other	Compensating	Other	Other	Other	Compensating	Compensating	Compensating	Compensating
195 Garrard County	4%	4%	4%	4%	4%	Other	4%	4%	Other	4%	Other	Other	Compensating
197 Glasgow Independent		4%	4%	Compensating	4%	4%	Compensating	4%	Compensating	Compensating	Compensating	4%	4%
201 Grant County		4%	4%	4%	4%	Other	4%	4%	Other	4%	Other	Other	Other
205 Graves County		4%	4%	4%	4%	Other	4%	4%	4%	Other	4%	4%	4%
211 Grayson County	4%	Other	4%	Other	4%	Other	Other	4%	4%	4%	4%	4%	4%
215 Green County		4%	4%	4%	Other	4%	Other	4%	Other	4%	Other	4%	4%
221 Greenup County	Other	4%	Compensating	Other	4%	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	4%
225 Hancock County	Other	4%	Other	Other	Other	Other	Other	Compensating	Compensating	4%	4%	Other	Other
231 Hardin County		Other	Other	Other	4%	Other	4%	Other	Other	Other	Other	4%	Compensating
235 Harlan County	Other	Other	Other	Other	Other	Other	Other	Other	Other	Sub [1]	Other	Compensating	4%
236 Harlan Independent		Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Other	Compensating	Compensating	Compensating	Compensating	4%
241 Harrison County	Compensating	Other	4%	Other	Other	Other	Other	4%	Compensating	4%	4%	Compensating	4%
245 Hart County	4%	4%	4%	4%	4%	Other	Other	4%	Other	4%	4%	4%	Compensating
246 Hazard Independent	4%	4%	4%	4%	4%	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating
251 Henderson County		4%	4%	4%	Other	4%	4%	Compensating	4%	4%	Compensating	Compensating	Compensating
255 Henry County		4%	4%	4%	4%	4%	Other	4%	Other	4%	Compensating	4%	4%
261 Hickman County	Other	Compensating	Compensating	Compensating	4%	4%	Compensating	4%	Compensating	4%	4%	4%	4%
265 Hopkins County		Other	Other	Other	Other	Other	Other	Compensating	Compensating	4%	4%	4%	4%
271 Jackson County	Compensating	Other	4%	Other	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating
272 Jackson Independent		Compensating	Other	Other	Other	Other	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating
275 Jefferson County		4%	4%	4%	4%	4%	Other	4%	4%	4%	4%	4%	Other
276 Jenkins Independent		Compensating	Other	Other	Other	Compensating	Other	Compensating	Compensating	Other	Compensating	Other	Compensating
281 Jessamine County	4%	Other	4%	Other	4%	4%	Other	4%	Other	4%	Other	Other	Other
285 Johnson County	4%	Other	4%	Compensating	Compensating	Compensating	Other	Other	4%	4%	4%	4%	4%
291 Kenton County	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	Other
295 Knott County	Other	Compensating	Compensating	Compensating	Other	Other	Compensating	Other	Compensating	Other	Compensating	Compensating	Compensating
301 Knox County		4%	4%	4%	4%	Compensating	Compensating	Compensating	Compensating	4%	Compensating	Other	Compensating
305 LaRue County		4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	Compensating	Compensating
311 Laurel County	House Bill 940	House Bill 940	4%	4%	Other	Other	Other	Other	Other	Other	Other	Compensating	Other
315 Lawrence County	Compensating	Other	Compensating	Other	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	4%	4%	Other
321 Lee County		Other	4%	Other	Other	Other	Other	4%	4%	4%	House Bill 940	House Bill 940	House Bill 940
325 Leslie County		Compensating	Compensating	Other	Other	Compensating	Compensating	Compensating	Other	Other	Compensating	Compensating	Compensating
331 Letcher County		Other	Other	Other	Other	Other	Other	Compensating	Other	Other	Compensating	Compensating	Compensating
335 Lewis County	Compensating	Compensating	House Bill 940	Compensating	Compensating	Compensating	Compensating	House Bill 940	House Bill 940	Other	Compensating	Compensating	Compensating
341 Lincoln County	4%	4%	Other	4%	4%	4%	Other	4%	4%	4%	4%	4%	4%
345 Livingston County	4%	4%	4%	4%	Other	Compensating	Compensating	Compensating	House Bill 940	Compensating	Compensating	Compensating	Compensating
351 Logan County	4%	4%	4%	4%	4%	4%	Other	4%	4%	Other	Other	Compensating	Compensating
354 Ludlow Independent	4%	4%	4%	4%	Other	Other	Other	4%	4%	4%	Compensating	4%	4%
361 Lyon County		4%	4%	Other	4%	Other	4%	Other	Other	Other	4%	4%	4%
365 Madison County		4%	4%	4%	4%	Other	4%	Other	Other	Other	Other	Other	Other
371 Magoffin County		Compensating	Compensating	4%	Compensating	Compensating	Compensating	Compensating	Other	Compensating	Compensating	Other	Compensating
375 Marion County		4%	4%	4%	4%	4%	Other	4%	Other	Other	Compensating	4%	Other
381 Marshall County	4%	4%	4%	4%	4%	Other	Other	Other	Compensating	Other	Other	Compensating	Compensating
385 Martin County		Other	Other	Other	4%	Other	Other	Other	Other	Other	Compensating	Compensating	Other
391 Mason County	Other	Other	Other	Other	Other	Other	Other	Other	Compensating	Compensating	Compensating	4%	Compensating
392 Mayfield Independent	4%	House Bill 940	4%	Other	Other	Other	Other	Other	Other	Other	4%	Compensating	Other
395 McCracken County		4%	4%	4%	4%	Other	Other	Other	4%	Other	Compensating	Compensating	Compensating

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401 McCreary County		4%	Compensating	Compensating	Compensating	Compensating	4%	Compensating	Compensating	Compensating	Compensating	4%	Compensating
405 McLean County	4%	Other	Other	4%	4%	Compensating	Compensating	4%	4%	Compensating	4%	4%	Compensating
411 Meade County	Other	4%	4%	Other	4%	Other	4%	Other	Other	4%	Other	4%	4%
415 Menifee County		4%	4%	4%	Other	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	4%	4%
421 Mercer County	Other	4%	Other	4%	4%	Other	Compensating	4%	4%	4%	Other	Sub [1]	4%
425 Metcalfe County	4%	Other	Other	Other	4%	Compensating	Compensating	Compensating	Other	Compensating	Compensating	Compensating	Compensating
426 Middlesboro Independent		Other	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating
431 Monroe County		4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%
435 Montgomery County	4%	Other	Other	Other	4%	Other	Other	Compensating	4%	Compensating	4%	Compensating	Compensating
441 Morgan County		Other	4%	4%	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating
445 Muhlenberg County		4%	Compensating	4%	Compensating	Other	Compensating	Compensating	4%	Compensating	4%	4%	Other
446 Murray Independent	4%	4%	4%	4%	Other	4%	4%	4%	4%	4%	4%	4%	4%
451 Nelson County		4%	4%	4%	Other	4%	4%	4%	4%	4%	Other	4%	4%
452 Newport Independent		Compensating	Compensating	4%	4%	Other	House Bill 940	Other	Other	Compensating	Compensating	Other	Compensating
455 Nicholas County	Compensating	Compensating	4%	4%	4%	Compensating	Compensating	4%	Compensating	House Bill 940	House Bill 940	Compensating	Compensating
461 Ohio County	4%	4%	4%	4%	4%	Other	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Other
465 Oldham County		Other	Other	Other	4%	Other	4%	Other	4%	Other	Other	Compensating	4%
471 Owen County		4%	4%	4%	Other	Compensating	Other	4%	4%	Compensating	4%	Compensating	4%
472 Owensboro Independent	4%	4%	4%	Other	Other	4%	4%	Other	Other	Other	4%	Other	4%
475 Owsley County	Compensating	Compensating	Compensating	Compensating	Other	Other	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating
476 Paducah Independent		Other	4%	Other	4%	Other	Other	4%	Other	Other	Other	4%	Compensating
477 Paintsville Independent		Other	Compensating	Compensating	Compensating	Compensating	Other	Compensating	Other	Compensating	Compensating	4%	4%
478 Paris Independent		Other	Other	Other	4%	Other	Compensating	4%	4%	4%	4%	4%	4%
481 Pendleton County	4%	4%	4%	4%	4%	Compensating	Other	Compensating	4%	4%	Compensating	4%	Compensating
485 Perry County	Other	Other	Other	Other	Other	Other	Other	Other	Other	Other	Other	Compensating	Compensating
491 Pike County		Compensating	Compensating	Compensating	Other	Other	Other	Other	Other	Compensating	Compensating	Compensating	Compensating
492 Pikeville Independent		Other	Other	Other	Other	Other	Compensating	Other	Compensating	Compensating	Other	Other	Other
493 Pineville Independent		Other	Compensating	Other	Compensating	Compensating	Compensating	Compensating	Compensating	4%	4%	4%	4%
495 Powell County		4%	Other	4%	4%	Compensating	Other	4%	4%	Compensating	4%	4%	4%
501 Pulaski County	4%	4%	4%	4%	4%	4%	Compensating	4%	4%	Other	4%	4%	4%
502 Raceland Independent	Other	Other	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Other	Compensating	Compensating
505 Robertson County	4%	4%	Compensating	Other	Other	Compensating	Compensating	Other	4%	4%	4%	4%	4%
511 Rockcastle County		4%	Other	4%	Other	Other	Other	4%	Other	4%	4%	4%	Compensating
515 Rowan County		4%	4%	4%	Compensating	Compensating	Compensating	Compensating	Compensating	Compensating	Other	Sub [1]	4%
521 Russell County		4%	4%	4%	4%	4%	Other	Other	Other	4%	Compensating	Other	Other
522 Russell Independent	Other	4%	4%	Other	Other	Other	Compensating	4%	Other	Compensating	4%	4%	Compensating
523 Russellville Independent		4%	Other	Other	4%	Compensating	Other	Other	Other	4%	Compensating	Other	4%
524 Science Hill Independent	Compensating	Compensating	4%	4%	4%	Compensating	Compensating	4%	Compensating	4%	4%	4%	4%
525 Scott County	4%	Other	4%	Other	Other	4%	4%	4%	4%	4%	4%	4%	4%
531 Shelby County	Other	Other	4%	4%	4%	Other	Other	Other	Other	4%	Other	Other	Other
535 Simpson County		Other	4%	Other	4%	4%	Compensating	4%	4%	4%	4%	4%	4%
536 Somerset Independent	4%	4%	4%	4%	4%	Compensating	4%	4%	Compensating	4%	4%	4%	4%
537 Southgate Independent		Other	Other	Other	4%	Other	Other	4%	Other	Other	Other	Compensating	4%
541 Spencer County	Other	4%	4%	Other	4%	4%	Other	Other	4%	Other	Other	Other	Compensating
545 Taylor County	4%	4%	4%	Other	4%	4%	Other	4%	4%	4%	Other	4%	4%
551 Todd County		4%	Other	4%	Other	Other	4%	4%	4%	4%	4%	4%	Other
555 Trigg County		4%	4%	4%	4%	4%	Other	4%	Compensating	4%	Compensating	Other	4%
561 Trimble County		4%	4%	Other	Other	Other	Other	4%	4%	4%	4%	4%	Compensating
565 Union County		Compensating	Other	Compensating	Compensating	Other	Other	4%	Other	4%	4%	4%	4%
567 Walton Verona Independent	Other	Other	Other	Other	Other	House Bill 940	Other	Other	Other	Other	4%	Other	4%
571 Warren County	4%	Other	Other	Other	4%	Other	Other	4%	Other	4%	4%	4%	4%
575 Washington County		4%	Other	4%	4%	4%	4%	Other	Other	Compensating	4%	Compensating	4%
581 Wayne County	Other	4%	Compensating	Compensating	4%	Compensating	Other	Compensating	Other	Compensating	Compensating	4%	4%
585 Webster County		4%	4%	4%	Compensating	Compensating	Compensating	Compensating	4%	Compensating	Other	Other	4%
591 Whitley County		Other	4%	4%	4%	Compensating	Compensating	Compensating	4%	Compensating	4%	4%	Other
592 Williamsburg Independent		Other	House Bill 940	House Bill 940	4%	Compensating	Compensating	4%	4%	Compensating	Compensating	4%	4%

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593 Williamstown Independent	4%	4%	4%	4%	4%	4%	4%	Compensating	4%	Compensating	Compensating	4%	Other
595 Wolfe County	House Bill 940	Compensating	House Bill 940	Other	4%	Compensating	Compensating	House Bill 940	House Bill 940	Compensating	Compensating	House Bill 940	Compensating
601 Woodford County		4%	4%	4%	4%	Other	4%	4%	4%	Other	Sub [1]	4%	4%

MERGED DISTRICTS:

533 Silver Grove Independent (Merged with Campbell County FY20)									Other	Other	Other	Other	4%
586 West Point Independent (Merged with Hardin County FY21)								Compensating	Other	Compensating	Compensating	Sub [1]	4%

RATE LEVIED BY TYPE						
Fiscal Year	Compensating	4%	Sub [1]	HB 940	Other	Total
2026-27	8	50	0	2	24	84
2025-26	20	91	0	2	58	171
2024-25	20	97	0	4	50	171
2023-24	18	91	0	1	61	171
2022-23	23	94	0	0	54	171
2021-22	53	52	0	1	65	171
2020-21	61	40	0	1	69	171
2019-20	49	77	0	4	42	172
2018-19	44	69	1	3	56	173
2017-18	53	80	2	2	36	173
2016-17	57	74	2	3	37	173
2015-16	53	82	4	2	32	173
2014-15	59	85	0	2	27	173

Source: Tax Rates Levied Reports 2014-15 to 2026-27.

Tax Rates for 2026-27 are as of 9/14/2026

"Other" denotes rate adoption by district that does not match the four calculated rates provided to districts by KDE.

Kentucky Department of Education

Office of Finance & Operations

Division of District Support

Funding and Reporting Branch

9/14/2026