

RECORD OF BOARD PROCEEDINGS (MINUTES)

Jackson, Ky., September 07, 2023

The Breathitt County Board of Education met in the Breathitt Elementary/90 LBJ Road, Jackson, KY 41339 at 5:00 PM, with the following members present:

Attendance Taken at 4:55 PM:

Present Board Members:

Mrs. Tiffany Combs
Ms. Ruschelle Hamilton
Mr. John Hollan
Mr. Albert Little
Ms. Anna Morris

I. Call to Order/Roll Call

The special meeting of the Breathitt County Board of Education was called to order by Chairperson Ruschelle Hamilton at 5:00p.m. at Breathitt Elementary

II. Presentation/Video

III. Public Comments (Tax Hearing)

IV. Consider approval of adopting the tax rate.

Order #74 - Motion Failed: Based upon the recommendation of Superintendent Phillip Watts, a general fund tax levy of 69.2 cents on real property and 69.2 cents on personal property for the 2023-24 fiscal year. This rate is 3.7 cents per 100 dollars of assessments higher than four percent (4%) over the amount of revenue produced by the compensating tax rate defined in KRS 132.010. The district will not begin collecting this additional revenue of 3.7 cents (\$.037) per one hundred dollars (\$100) of property assessed from this levy until the 2024-25 fiscal year. Of this 69.2 cents tax rate, the five cents (\$.05) equivalent tax rate (nickel equivalent) on real and personal property, which will produce revenue of 6.2 cents (\$.062) per one hundred dollars (\$100) of property assessed will be dedicated to the building fund for major renovation of existing school facilities, new construction, and debt service. failed with a motion by Mr. Albert Little and a second by Mrs. Tiffany Combs.

Mrs. Tiffany Combs	Yes
Ms. Ruschelle Hamilton	No
Mr. John Hollan	No
Mr. Albert Little	No
Ms. Anna Morris	Yes

Order #75 - Motion Passed: Based upon the recommendation of Superintendent Phillip Watts, general fund tax levy of 63 cents on real property and 63 cents on personal property per one hundred dollars (\$100) of property assessed for the 2023-24 fiscal year. This is the compensating tax rate that produces an amount of revenue approximately equal to that produced in the 2022-23 fiscal year passed with a motion by Mr. Albert Little and a second by Mrs. Tiffany Combs.

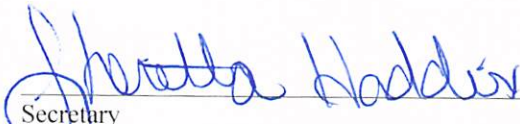
Mrs. Tiffany Combs	No
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Ms. Ruschelle Hamilton	Yes
Mr. John Hollan	Yes
Mr. Albert Little	No
Ms. Anna Morris	Yes

V. Adjournment

Order #76 - Motion Passed: There being no further business of the Board, adjournment at 6:06p.m., passed with a motion by Mr. Albert Little and a second by Mrs. Tiffany Combs.

Mrs. Tiffany Combs	Yes
Ms. Ruschelle Hamilton	Yes
Mr. John Hollan	Yes
Mr. Albert Little	Yes
Ms. Anna Morris	Yes


 Secretary


 Board Chairperson