

Kentucky Department of Education (/)

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Taxes

Published: 12/13/2017 8:31 AM

The local equivalent tax effort required for participation in the Support Education Excellence in Kentucky state education funding formula can be raised by local school districts with any combination of ad valorem property and motor vehicle taxes, occupational license tax, utility gross receipts tax and excise tax.

The Kentucky Department of Education certifies the rates that may be levied to local school districts. Some levels of property tax rates can be levied without public input, some require that hearings be held for public comment, and some are subject to recall elections. The levied tax rates shown in the tables below have met statutory requirements and have been approved by the Kentucky Board of Education. The "Levied Equivalent Rate" shown in the tables represents the local tax effort and is comparable among districts.

[Frequently Asked Tax Questions Updated 7/23/13 \(/districts/SEEK/Documents/Frequently%20Asked%20Tax%20Questions%207%202023%202013.doc\)](/districts/SEEK/Documents/Frequently%20Asked%20Tax%20Questions%207%202023%202013.doc)

[Notice of Hearing \(/districts/SEEK/Documents/Notice%20of%20Hearing.doc\)](/districts/SEEK/Documents/Notice%20of%20Hearing.doc)

[Electronic Submission - Link to Submit \(https://opsupport.education.ky.gov/webforms/\)](https://opsupport.education.ky.gov/webforms/)

[Tax Collectors Report](#)

[\(/districts/SEEK/Documents/Tax%20Collectors%20Report%201%204%202011.doc\)](/districts/SEEK/Documents/Tax%20Collectors%20Report%201%204%202011.doc)

[Nickel Facts Updated 7 19 17 \(/districts/SEEK/Documents/Nickel%20Facts%207%202019%202017.doc\)](/districts/SEEK/Documents/Nickel%20Facts%207%202019%202017.doc)

[Historical Tax Rates by Levied Type 4/8/15 \(/districts/SEEK/Documents/Historical%20Tax%20Rate%20by%20Levied%20Type%204%208%202015.xls\)](/districts/SEEK/Documents/Historical%20Tax%20Rate%20by%20Levied%20Type%204%208%202015.xls)

[2017-2018 Local District Tax Levies \(/districts/SEEK/Documents/2017-2018%20Local%20Tax%20Rates%20Levied.xlsx\)](/districts/SEEK/Documents/2017-2018%20Local%20Tax%20Rates%20Levied.xlsx)

[2016-2017 Local District Tax Levies \(/districts/SEEK/Documents/2016-2017%20Local%20District%20Tax%20Levies.xlsx\)](/districts/SEEK/Documents/2016-2017%20Local%20District%20Tax%20Levies.xlsx)

[2015-2016 Local District Tax Levies \(/districts/SEEK/Documents/2015_2016%20Tax%20Rate%20Levied%202%208%202016.xlsx\)](/districts/SEEK/Documents/2015_2016%20Tax%20Rate%20Levied%202%208%202016.xlsx)

[2014-2015 Local District Tax Levies](#)

[\(/districts/SEEK/Documents/2014-2015%20Local%20District%20Tax%20Levied%20072115.xlsx\)](/districts/SEEK/Documents/2014-2015%20Local%20District%20Tax%20Levied%20072115.xlsx)

[2013-2014 Local District Tax Levies](#)

[\(/districts/SEEK/Documents/2013-2014%20Local%20District%20Tax%20Levies.xls\)](/districts/SEEK/Documents/2013-2014%20Local%20District%20Tax%20Levies.xls)

[2012-2013 Local District Tax Levies](#)

[\(/districts/SEEK/Documents/2012-2013%20Tax%20Rate%20Levies.xls\)](/districts/SEEK/Documents/2012-2013%20Tax%20Rate%20Levies.xls)

[Historical Local District Tax Levies \(/districts/SEEK/Pages/Historical-%20Local-District-Tax-Levies.aspx\)](/districts/SEEK/Pages/Historical-%20Local-District-Tax-Levies.aspx)

SEEK Studies

Financial Equity and Adequacy Studies of the Support Education Excellence in Kentucky (SEEK) funding program, performed by Dr. Lawrence O. Picus of USC and Dr. Allan Odden and Mark Fermanich of the University of Wisconsin at Madison.

[Ten Year SEEK Equity Analysis](#)

[\(/districts/SEEK/Documents/Ten%20Year%20SEEK%20Equity%20Analysis.doc\)](/districts/SEEK/Documents/Ten%20Year%20SEEK%20Equity%20Analysis.doc)

[Assessing SEEK From An Adequacy Prospective \(/districts/SEEK/Documents/Assessing%20SEEK%20From%20An%20Adequacy%20Perspective.doc\)](/districts/SEEK/Documents/Assessing%20SEEK%20From%20An%20Adequacy%20Perspective.doc)

[Prof. Judge Report \(/districts/SEEK/Documents/Prof%20Judge%20Report%2080.doc\)](/districts/SEEK/Documents/Prof%20Judge%20Report%2080.doc)

[Appendices to Prof. Judgment Report \(/districts/SEEK/Documents/Appendices%20to%20Prof%20Judgment%20Report.doc\)](/districts/SEEK/Documents/Appendices%20to%20Prof%20Judgment%20Report.doc)

[State of the Art Approach to School Finance Adequacy in Kentucky Report \(/districts/SEEK/Documents/State%20of%20the%20Art%20Approach%20to%20School%20Finance%20Adequacy%20in%20Kentucky%20Report.doc\)](/districts/SEEK/Documents/State%20of%20the%20Art%20Approach%20to%20School%20Finance%20Adequacy%20in%20Kentucky%20Report.doc)

[Adequacy Table \(supportive information\) \(/districts/SEEK/Documents/Adequacy%20Table%20supportive%20information.xls\)](/districts/SEEK/Documents/Adequacy%20Table%20supportive%20information.xls)

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