

	Distilled Spirits as of				Amount Districts would lose overall if Distilled Spirits were removed from	
	1/1/2021	Total Tangible	Local tax revenue	Increase in SEEK	local tax revenue	
011 Anderson County	180,354,106	62.3	0.00623	1,123,606	905,398	(218,208)
017 Bardstown Independent	254,509,535	85.5	0.00855	2,176,057	1,293,561	(882,496)
035 Boone County	417,830	66.4	0.00664	2,774	1,253	(1,521)
051 Boyle County	15,123,969	66	0.0066	99,818	75,183	(24,635)
071 Bullitt County	296,724,156	74.6	0.00746	2,213,562	1,495,179	(718,383)
115 Christian County	181,631	42.8	0.00428	777	812	35
145 Daviess County	82,036,828	71.5	0.00715	586,563	444,865	(141,698)
165 Fayette County	292,429	80.8	0.00808	2,363	877	(1,486)
181 Franklin County	332,546,385	71.3	0.00713	2,371,056	1,642,420	(728,636)
191 Gallatin County	62,846	64.9	0.00649	408	340	(68)
231 Hardin County	98,075	65.2	0.00652	639	500	(139)
255 Henry County	801,557	73.7	0.00737	5,907	3,977	(1,930)
275 Jefferson County	256,182,196	79.6	0.00796	2,039,210	768,546	(1,270,664)
281 Jessamine County	33,961,616	69.2	0.00692	235,014	172,761	(62,253)
354 Ludlow Independent	9,419	97.6	0.00976	92	41	(51)
375 Marion County	238,466,622	59	0.0059	1,406,953	1,178,483	(228,470)
391 Mason County	36,550	55	0.0055	201	182	(19)
395 McCracken County	33,634	53.8	0.00538	181	165	(16)
445 Muhlenberg County	9,232	55.3	0.00553	51	42	(9)
451 Nelson County	555,257,830	73.7	0.00737	4,092,250	2,799,394	(1,292,856)
452 Newport Independent	1,793,788	101.7	0.01017	18,243	8,761	(9,482)
465 Oldham County	7,549,814	80	0.008	60,399	41,632	(18,767)
478 Paris Independent	8,270	78.4	0.00784	65	38	(27)
531 Shelby County	95,236,309	73.1	0.00731	696,177	482,268	(213,909)
535 Simpson County	3,724	53.4	0.00534	20	16	(4)
571 Warren County	6,661,043	46.1	0.00461	30,707	33,541	2,834
575 Washington County	655,509	61	0.0061	3,999	3,262	(737)
593 Williamstown Independent	11,654,317	88.7	0.00887	103,374	58,181	(45,193)
601 Woodford County	176,995,588	69.8	0.00698	1,235,429	866,542	(368,887)
Total	2,547,664,808			18,505,897	12,278,220	(6,227,677)

Kentucky Department of Education
Division of District Support

Date: 5/4/2022

The School Districts' Distilled Spirit assessment value is from the Kentucky Department of Revenue's Certified Assessment as of 1/1/2021

Tangible Tax: tax rate the district elected in Fall of 2021

Local Tax Revenue: is based on the tangible rate times distilled spirits assessment value at 100% collections

Increase in SEEK: Districts assessment value decreased due to removing the distilled spirits assessment value which increased SEEK State amount due to the 30 cent local effort decrease, Tier 1 and nickel equalizations.