

160.460 Levy of school taxes -- Procedures. (Effective July 15, 2026)

- (1) All school taxes shall be levied by the board of education of each school district. The tax-levying authority shall levy an ad valorem tax within the limits prescribed in KRS 160.470, which will obtain for the school district the amount of money needed as shown in the district's working budget submitted under KRS 160.461.
- (2) The tax-levying authority shall make an annual school levy not later than July 1. The school levy shall not be made until the working budget has been received and approved by the Kentucky Board of Education. The failure of the authority to make the levy by the date prescribed shall not invalidate any levy made thereafter.
- (3) All school taxes shall be levied on all property subject to local taxation in the jurisdiction of the tax-levying authority. If the school levy is to be made upon the city assessment, which is hereby authorized for independent school districts embraced by designated cities, the clerk of the city shall furnish to the school district or districts which the city embraces, the assessed valuation of property subject to local taxation in the school district, as determined by its tax assessor. If the school levy is to be made upon the county assessment the county clerk shall furnish to the proper school district or districts the assessed valuation of property subject to local taxation in the district or districts, as certified by the Kentucky Department of Revenue. No later than July 1, 1994, all real property located in the state and subject to local taxation shall be assessed at one hundred percent (100%) of fair cash value.
- (4) As used in this section, "designated city" means a city classified as a city of the first, second, third, or fourth class as of January 1, 2014, under the city classification system in effect prior to January 1, 2015. The Department of Education shall, on or before January 1, 2015, create an official registry listing the cities that qualify as a "designated city" under this section and shall publish that registry on its website.

Effective: July 15, 2026

History: Amended 2026 Ky. Acts ch. 129, sec. 7, effective July 15, 2026. -- Amended 2014 Ky. Acts ch. 92, sec. 226, effective January 1, 2015. -- Amended 2005 Ky. Acts ch. 85, sec. 593, effective June 20, 2005. -- Amended 1996 Ky. Acts ch. 362, sec. 6, effective July 15, 1996. -- Amended 1990 Ky. Acts ch. 476, Pt. V, sec. 104, effective July 13, 1990. -- Amended 1978 Ky. Acts ch. 155, sec. 82, effective June 17, 1978. -- Amended 1976 Ky. Acts ch. 127, sec. 2, effective June 19, 1976. -- Amended 1950 Ky. Acts ch. 71, sec. 1.-- Amended 1949 (1st Extra. Sess.) Ky. Acts ch. 7, sec. 1. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4399-40.