

Local property tax effort, 2008-09–2017-18

| District | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 |
|----------------------------|--------------|--------------|-----------------|--------------|--------------|--------------|-----------------|--------------|--------------|-----------------|
| Adair County | 4% | 4% | 4% | 4% | 4% | 4% | Compensating | Other | Compensating | 4% |
| Allen County | Compensating | Compensating | 4% | 4% | 4% | Compensating | 4% | Compensating | Compensating | 4% |
| Anchorage Independent | Other | Other | Other | Other | Other | Other | Other | Other | Other | Other |
| Anderson County | 4% | Other | Other | Other | Other | Other | 4% | Compensating | 4% | 4% |
| Ashland Independent | 4% | 4% | 4% | 4% | 4% | Compensating | 4% | 4% | 4% | 4% |
| Augusta Independent | Compensating | Compensating | Compensating | Compensating | Compensating | Compensating | 4% | 4% | 4% | Compensating |
| Ballard County | 4% | Compensating | 4% | Other | Other | Compensating | 4% | Other | Compensating | Compensating |
| Barbourville Independent | 4% | 4% | 4% | 4% | Compensating | 4% | Compensating | 4% | 4% | Compensating |
| Bardstown Independent | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | Other | 4% |
| Barren County | Sub [1] | Other | Other | Compensating | Sub [1] | 4% | Compensating | 4% | Compensating | 4% |
| Bath County | 4% | 4% | Tier I Property | Compensating | Compensating | 4% | Compensating | Compensating | Other | 4% |
| Beechwood Independent | 4% | Compensating | 4% | Compensating | 4% | 4% | Other | 4% | 4% | 4% |
| Bell County | 4% | 4% | Compensating | Compensating | 4% | Compensating | Compensating | Compensating | Compensating | Compensating |
| Bellevue Independent | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% |
| Berea Independent | 4% | 4% | 4% | 4% | Other | 4% | Compensating | 4% | Other | 4% |
| Boone County | 4% | Compensating | 4% | Compensating | Compensating | 4% | Compensating | 4% | Compensating | 4% |
| Bourbon County | 4% | 4% | 4% | 4% | Compensating | 4% | Compensating | 4% | Compensating | 4% |
| Bowling Green Independent | 4% | 4% | Other | 4% | Sub [1] | 4% | Other | 4% | 4% | 4% |
| Boyd County | Compensating | Compensating | Compensating | 4% | Compensating | Other | 4% | 4% | Other | 4% |
| Boyle County | 4% | 4% | 4% | 4% | 4% | 4% | 4% | Compensating | Compensating | Other |
| Bracken County | Compensating | Compensating | Compensating | Compensating | Compensating | Compensating | Tier I Property | Compensating | 4% | Tier I Property |
| Breathitt County | Other | Other | Other | Compensating | Compensating | 4% | 4% | 4% | Compensating | Compensating |
| Breckinridge County | 4% | 4% | 4% | 4% | 4% | 4% | Other | Other | Other | Other |
| Bullitt County | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% |
| Burgin Independent | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% |
| Butler County | Other | Other | Compensating | Other | Other | Other | 4% | Other | 4% | 4% |
| Caldwell County | Compensating | Compensating | Other | 4% | 4% | 4% | Other | Other | 4% | Other |
| Calloway County | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% |
| Campbell County | 4% | 4% | 4% | 4% | Compensating | 4% | 4% | 4% | Sub [1] | 4% |
| Campbellsville Independent | 4% | 4% | 4% | 4% | 4% | 4% | Compensating | 4% | 4% | 4% |
| Carlisle County | 4% | 4% | 4% | Compensating | 4% | Compensating | 4% | Compensating | 4% | Compensating |

| District | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 |
|------------------------------|--------------|-----------------|-----------------|--------------|--------------|--------------|--------------|--------------|-----------------|--------------|
| Carroll County | 4% | 4% | 4% | Compensating | Compensating | Other | Compensating | Compensating | 4% | Other |
| Carter County | Other | Compensating | Compensating | Other | Compensating | Compensating | Compensating | Other | Other | Other |
| Casey County | 4% | 4% | Compensating | Compensating | 4% | 4% | Other | 4% | Other | 4% |
| Caverna Independent | Compensating | 4% | 4% | Compensating | 4% | 4% | Other | 4% | 4% | 4% |
| Christian County | 4% | Compensating | 4% | Other | 4% | 4% | 4% | 4% | 4% | 4% |
| Clark County | 4% | 4% | 4% | 4% | 4% | 4% | 4% | Other | 4% | Sub [1] |
| Clay County | Compensating | 4% | Compensating | Compensating | Compensating | Other | 4% | Compensating | Other | Other |
| Clinton County | 4% | Other | Compensating | Other | Other | 4% | Compensating | 4% | Compensating | Compensating |
| Cloverport Independent | 4% | 4% | 4% | 4% | 4% | 4% | 4% | Compensating | 4% | 4% |
| Corbin Independent | Compensating | Compensating | Sub [1] | Compensating | Compensating | 4% | 4% | 4% | 4% | 4% |
| Covington Independent | 4% | 4% | 4% | 4% | Compensating | Compensating | Compensating | Compensating | Compensating | Compensating |
| Crittenden County | 4% | 4% | 4% | Other | Compensating | Compensating | 4% | Sub [1] | 4% | 4% |
| Cumberland County | 4% | Tier I Property | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% |
| Danville Independent | 4% | 4% | 4% | 4% | 4% | 4% | 4% | Compensating | 4% | Compensating |
| Daviess County | 4% | Sub [1] | Compensating | 4% | 4% | Other | 4% | Other | 4% | Other |
| Dawson Springs Independent | Compensating | Tier I Property | Compensating | Other | Compensating | Compensating | Other | Other | Tier I Property | Compensating |
| Dayton Independent | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% |
| East Bernstadt Independent | Compensating | Compensating | Tier I Property | 4% | 4% | 4% | 4% | Other | 4% | Compensating |
| Edmonson County | 4% | 4% | Compensating | Compensating | 4% | 4% | 4% | 4% | Compensating | 4% |
| Elizabethtown Independent | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% |
| Elliott County | Compensating | Compensating | Compensating | Compensating | Compensating | Compensating | Compensating | Compensating | Compensating | Compensating |
| Eminence Independent | 4% | 4% | 4% | 4% | 4% | 4% | 4% | Compensating | Compensating | Other |
| Erlanger-Elsmere Independent | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% |
| Estill County | 4% | Compensating | Compensating | Compensating | Compensating | 4% | Compensating | Compensating | Other | Compensating |
| Fairview Independent | Compensating | Compensating | 4% | 4% | 4% | Compensating | Compensating | Compensating | Other | 4% |
| Fayette County | 4% | Other | Other | Other | Other | 4% | 4% | 4% | 4% | 4% |
| Fleming County | Other | Other | Other | Other | Other | Compensating | 4% | 4% | 4% | Compensating |
| Floyd County | Compensating | Compensating | Other | Compensating | Other | Compensating | Compensating | Compensating | Compensating | Compensating |
| Fort Thomas Independent | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% |
| Frankfort Independent | 4% | 4% | 4% | 4% | 4% | Compensating | 4% | 4% | Compensating | 4% |
| Franklin County | 4% | 4% | 4% | Compensating | 4% | 4% | 4% | Other | 4% | 4% |
| Fulton County | Other | Compensating | Compensating | Other | Compensating | Compensating | Compensating | Compensating | 4% | 4% |
| Fulton Independent | Compensating | Other | Other | Compensating | Other | Compensating | Compensating | Other | Other | Other |

| District | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 |
|---------------------|-----------------|-----------------|--------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------|
| Gallatin County | Other | 4% | 4% | Compensating | Compensating | Other | Compensating | Compensating | Compensating | Compensating |
| Garrard County | Other | 4% | Other | 4% | Compensating | Compensating | Compensating | Other | Other | 4% |
| Glasgow Independent | 4% | 4% | Compensating | Compensating | Compensating | Compensating | 4% | 4% | Compensating | Compensating |
| Grant County | 4% | Other | Compensating | Other | Compensating | 4% | Other | Other | Other | 4% |
| Graves County | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | Other |
| Grayson County | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% |
| Green County | Other | Other | Other | Sub [1] | Other | Compensating | 4% | 4% | Other | 4% |
| Greenup County | 4% | Compensating | 4% | 4% | 4% | Compensating | 4% | Compensating | Compensating | Compensating |
| Hancock County | Compensating | Other | Compensating | Compensating | Compensating | Compensating | Other | Other | 4% | 4% |
| Hardin County | 4% | 4% | 4% | Sub [1] | Compensating | 4% | Compensating | 4% | Other | Other |
| Harlan County | 4% | 4% | 4% | 4% | 4% | 4% | 4% | Compensating | Other | Sub [1] |
| Harlan Independent | Other | Other | Compensating | Other | Compensating | 4% | 4% | Compensating | Compensating | Compensating |
| Harrison County | 4% | 4% | Compensating | Compensating | 4% | 4% | 4% | Compensating | 4% | 4% |
| Hart County | 4% | 4% | 4% | Compensating | 4% | Compensating | Compensating | 4% | 4% | 4% |
| Hazard Independent | Compensating | Compensating | 4% | Sub [1] | Compensating | Compensating | Compensating | Compensating | Compensating | Compensating |
| Henderson County | 4% | 4% | 4% | 4% | 4% | Compensating | Compensating | Compensating | Compensating | 4% |
| Henry County | 4% | 4% | 4% | Compensating | 4% | 4% | 4% | 4% | Compensating | 4% |
| Hickman County | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% |
| Hopkins County | 4% | Compensating | Other | Other | Other | Other | 4% | 4% | 4% | 4% |
| Jackson County | 4% | 4% | Other | Compensating | Compensating | Compensating | Compensating | Compensating | Compensating | Compensating |
| Jackson Independent | Compensating | Compensating | Compensating | Compensating | Compensating | Compensating | Compensating | Compensating | Compensating | Compensating |
| Jefferson County | 4% | 4% | 4% | Compensating | 4% | Other | Other | 4% | 4% | 4% |
| Jenkins Independent | Compensating | Tier I Property | Compensating | Compensating | Compensating | Tier I Property | Compensating | Other | Compensating | Other |
| Jessamine County | Sub [1] | 4% | Other | Other | Other | Other | Other | Other | Other | 4% |
| Johnson County | Compensating | Compensating | Compensating | Compensating | 4% | Other | 4% | 4% | 4% | 4% |
| Kenton County | 4% | Compensating | Compensating | Other | Compensating | 4% | Other | 4% | 4% | 4% |
| Knott County | Tier I Property | Compensating | Compensating | Compensating | Compensating | Compensating | Compensating | Compensating | Compensating | Other |
| Knox County | 4% | 4% | Compensating | Compensating | Compensating | 4% | Compensating | Other | Compensating | 4% |
| LaRue County | Compensating | Other | Compensating | Compensating | Compensating | Compensating | Compensating | Compensating | 4% | 4% |
| Laurel County | Compensating | Compensating | Compensating | Tier I Property | Compensating | 4% | Other | Compensating | Other | Other |
| Lawrence County | Tier I Property | 4% | Compensating | 4% | Compensating | 4% | Other | 4% | 4% | Compensating |
| Lee County | Compensating | Compensating | Compensating | Compensating | Tier I Property | 4% | Tier I Property | Tier I Property | Tier I Property | 4% |
| Leslie County | 4% | Tier I Property | 4% | Compensating | 4% | Compensating | Compensating | Compensating | Compensating | Other |

| District | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 |
|-------------------------|-----------------|--------------|-----------------|-----------------|--------------|--------------|--------------|--------------|-----------------|-----------------|
| Letcher County | 4% | 4% | Compensating | 4% | 4% | 4% | Compensating | Compensating | Compensating | Other |
| Lewis County | Compensating | Compensating | Compensating | Tier I Property | Compensating | Compensating | Compensating | Compensating | Compensating | Other |
| Lincoln County | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% |
| Livingston County | Compensating | Other | 4% | Other | Other | Compensating | Compensating | Compensating | Compensating | Compensating |
| Logan County | 4% | Compensating | Compensating | 4% | 4% | Other | Compensating | Compensating | Other | Other |
| Ludlow Independent | 4% | Compensating | 4% | 4% | 4% | 4% | 4% | 4% | Compensating | 4% |
| Lyon County | Tier I Property | 4% | 4% | 4% | Compensating | Other | 4% | 4% | 4% | Other |
| Madison County | 4% | 4% | 4% | 4% | Other | 4% | Other | Other | Other | Other |
| Magoffin County | Compensating | Compensating | Compensating | Compensating | Compensating | Compensating | Compensating | Other | Compensating | Compensating |
| Marion County | 4% | 4% | 4% | 4% | Other | Other | Other | 4% | Compensating | Other |
| Marshall County | 4% | Compensating | 4% | 4% | 4% | 4% | Compensating | Compensating | Other | Other |
| Martin County | Other | Other | Other | Compensating | 4% | 4% | Other | Compensating | Compensating | Other |
| Mason County | Other | Other | Other | Compensating | Compensating | 4% | Compensating | 4% | Compensating | Compensating |
| Mayfield Independent | Other | Other | Tier I Property | Other | Other | Compensating | Other | Compensating | 4% | Other |
| McCracken County | 4% | 4% | Other | Other | Other | Other | Compensating | Compensating | Compensating | Other |
| McCreary County | Compensating | Compensating | Compensating | 4% | Compensating | Compensating | Compensating | 4% | Compensating | Compensating |
| McLean County | 4% | 4% | 4% | Compensating | 4% | 4% | Compensating | 4% | 4% | Compensating |
| Meade County | Tier I Property | Compensating | Compensating | Compensating | Compensating | 4% | 4% | 4% | Other | 4% |
| Menifee County | 4% | 4% | Compensating | 4% | Compensating | Compensating | 4% | 4% | Compensating | Compensating |
| Mercer County | 4% | 4% | 4% | 4% | 4% | Other | 4% | Sub [1] | Other | 4% |
| Metcalfe County | Compensating | 4% | 4% | Compensating | Compensating | Other | Compensating | Compensating | Compensating | Compensating |
| Middlesboro Independent | Compensating | 4% | Compensating | Compensating | Compensating | 4% | Compensating | Compensating | Compensating | Compensating |
| Monroe County | 4% | 4% | Compensating | Compensating | 4% | 4% | 4% | 4% | 4% | 4% |
| Montgomery County | 4% | Compensating | Compensating | 4% | Compensating | Compensating | Compensating | Compensating | 4% | Compensating |
| Monticello Independent* | Compensating | 4% | Compensating | Compensating | 4% | | | | | |
| Morgan County | 4% | Compensating | Compensating | Compensating | Compensating | 4% | Compensating | Compensating | Compensating | Compensating |
| Muhlenberg County | Other | Other | Compensating | Other | Other | Compensating | Other | 4% | 4% | Compensating |
| Murray Independent | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% |
| Nelson County | 4% | 4% | 4% | Other | 4% | Other | 4% | 4% | Other | 4% |
| Newport Independent | 4% | Other | Tier I Property | 4% | Compensating | Compensating | Compensating | Other | Compensating | Compensating |
| Nicholas County | Compensating | Compensating | Compensating | Compensating | Compensating | Compensating | Compensating | Compensating | Tier I Property | Tier I Property |
| Ohio County | 4% | Other | Other | Compensating | Other | Compensating | Other | Compensating | Compensating | Compensating |
| Oldham County | Tier I Property | Compensating | Other | Other | Other | 4% | 4% | Compensating | Other | Other |

| District | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 |
|--------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Owen County | 4% | 4% | Other | Compensating | 4% | 4% | 4% | Compensating | 4% | Compensating |
| Owensboro Independent | 4% | Other | Compensating | Other | 4% | Sub [1] | 4% | Other | 4% | Other |
| Owsley County | Compensating | Compensating | Compensating | Compensating | Compensating | Compensating | Compensating | Compensating | Compensating | Compensating |
| Paducah Independent | 4% | Sub [1] | 4% | Other | 4% | 4% | Compensating | 4% | Other | Other |
| Paintsville Independent | Other | Compensating | Compensating | Compensating | Other | 4% | 4% | 4% | Compensating | Compensating |
| Paris Independent | Compensating | Compensating | Compensating | 4% | 4% | 4% | 4% | 4% | 4% | 4% |
| Pendleton County | 4% | 4% | 4% | 4% | Compensating | Compensating | Compensating | 4% | Compensating | 4% |
| 485 Perry County | 4% | 4% | 4% | Compensating | 4% | 4% | Compensating | Compensating | Other | Other |
| Pike County | Compensating | 4% | Sub [1] | Compensating | Compensating | Compensating | Compensating | Compensating | Compensating | Compensating |
| Pikeville Independent | 4% | Other | Compensating | Other | Compensating | 4% | Other | Other | Other | Compensating |
| Pineville Independent | Compensating | 4% | 4% | Compensating | 4% | 4% | 4% | 4% | 4% | 4% |
| Powell County | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | Compensating |
| Pulaski County | Other | Compensating | Compensating | Compensating | Compensating | 4% | 4% | 4% | 4% | Other |
| Raceland Independent | Compensating | Compensating | Compensating | Compensating | Compensating | 4% | Compensating | Compensating | Other | Compensating |
| Robertson County | 4% | 4% | 4% | Sub [1] | Compensating | 4% | 4% | 4% | 4% | 4% |
| Rockcastle County | Compensating | Compensating | Compensating | Compensating | Compensating | Compensating | Compensating | 4% | 4% | 4% |
| Rowan County | 4% | Other | Other | 4% | Compensating | 4% | 4% | Sub [1] | Other | Compensating |
| Russell County | 4% | 4% | 4% | Other | Other | 4% | Other | Other | Compensating | 4% |
| Russell Independent | 4% | Compensating | 4% | 4% | 4% | 4% | Compensating | 4% | 4% | Compensating |
| Russellville Independent | 4% | 4% | Compensating | 4% | Other | Other | 4% | Other | Compensating | 4% |
| Science Hill Independent | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% |
| Scott County | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% |
| Shelby County | 4% | 4% | Other | Sub [1] | Other | Other | Other | Other | Other | 4% |
| Silver Grove Independent | Sub [1] | Compensating | 4% | 4% | 4% | Compensating | 4% | Other | Other | Other |
| Simpson County | 4% | 4% | 4% | 4% | Other | 4% | 4% | 4% | 4% | 4% |
| Somerset Independent | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% |
| Southgate Independent | 4% | 4% | 4% | 4% | 4% | 4% | 4% | Compensating | Other | Other |
| Spencer County | 4% | Other | 4% | Compensating | 4% | Other | Compensating | Other | Other | Other |
| Taylor County | 4% | 4% | 4% | Compensating | Compensating | 4% | 4% | 4% | Other | 4% |
| Todd County | Other | 4% | 4% | 4% | 4% | 4% | Other | 4% | 4% | 4% |
| Trigg County | 4% | Other | Other | 4% | 4% | Compensating | 4% | Other | Compensating | 4% |
| Trimble County | 4% | 4% | 4% | Compensating | Compensating | Compensating | Compensating | 4% | 4% | 4% |
| Union County | 4% | 4% | Compensating | 4% | 4% | 4% | 4% | 4% | 4% | 4% |

| District | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 |
|---------------------------|----------------|----------------|-----------------|-----------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| Walton Verona Independent | Other | Other | Other | Other | Other | 4% | 4% | Other | 4% | Other |
| Warren County | 4% | Other | 4% | 4% | Other | 4% | 4% | 4% | 4% | 4% |
| Washington County | Other | 4% | 4% | Compensating | Compensating | 4% | 4% | Compensating | 4% | Compensating |
| Wayne County | 4% | Other | Other | Compensating | Compensating | Compensating | 4% | 4% | Compensating | Compensating |
| Webster County | Compensating | 4% | Compensating | 4% | Compensating | 4% | 4% | Other | Other | Compensating |
| West Point Independent | 4% | 4% | 4% | 4% | 4% | 4% | 4% | Sub [1] | Compensating | Compensating |
| Whitley County | Other | Other | Other | Other | Other | Other | Other | 4% | 4% | Compensating |
| Williamsburg Independent | Compensating | Compensating | Compensating | 4% | Compensating | 4% | 4% | 4% | Compensating | Compensating |
| Williamstown Independent | 4% | 4% | 4% | Compensating | Compensating | Other | Other | 4% | Compensating | Compensating |
| Wolfe County | Compensating | Compensating | Tier I Property | Tier I Property | Compensating | Compensating | Compensating | Tier I Property | Compensating | Compensating |
| Woodford County | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | Sub [1] | Other |

*Monticello Independent consolidated with Wayne County in 2013

Source: Kentucky Department of Education