

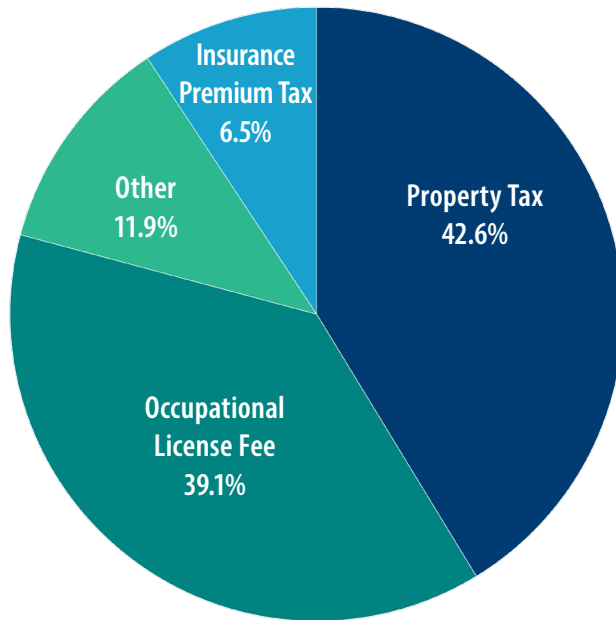
2023 County Property Taxes

Property taxes are a form of an ad valorem tax which is a tax based on assessed monetary value. Fiscal courts levy property taxes on real property, such as land and buildings, and tangible property, such as motor vehicles and equipment.

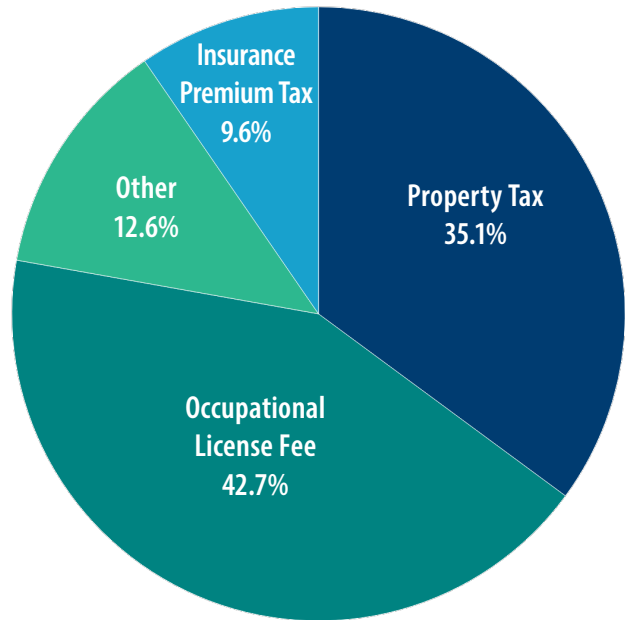
- All 120 counties levy property taxes.
- Real property makes up the largest source of property tax revenue: real property tax revenue* in FY 2022 was \$225.2 million while total property tax revenue was \$290.4 million.
- In 2023, fiscal court real property tax rates range from 3.2 cents/\$100 of assessed value to 44 cents/\$100 assessed value, with a median rate of 10.6 cents/\$100 assessed value.
- County reliance on property tax revenue has declined over the past decade. In FY 2010, property taxes made up 42.6 percent of county* tax revenue. By FY 2022, property taxes made up only 35.1 percent of county tax revenue.

*Excluding Fayette and Jefferson counties.

FY2010 County Tax Revenue



FY2022 County Tax Revenue



Visit www.kaco.org for more information.

2023 Fiscal Court Property Tax Rates

County	Tax Rate
Adair	14.7
Allen	8
Anderson	11.9
Ballard	21.4
Barren	13.5
Bath	10.5
Bell	13.2
Boone	9.6
Bourbon	8.5
Boyd	16.4
Boyle	6
Bracken	39
Breathitt	19.1
Breckinridge	11.3
Bullitt	9.2
Butler	7.7
Caldwell	10
Calloway	14
Campbell	16.7
Carlisle	20.4
Carroll	3.2
Carter	7.5
Casey	6.7
Christian	18.1
Clark	8.1
Clay	9.3
Clinton	6.6
Crittenden	11.8
Cumberland	3.3
Daviess	13
Edmonson	13.2
Elliott	10.3
Estill	8.3
Fayette	7.6
Fleming	15
Floyd	12.1
Franklin	18.4
Fulton	13
Gallatin	8.9
Garrard	7.9

County	Tax Rate
Grant	11.5
Graves	9.4
Grayson	6.7
Green	10.3
Greenup	33.3
Hancock	4.2
Hardin	11.3
Harlan	41.5
Harrison	10.4
Hart	9.8
Henderson	12.8
Henry	10.5
Hickman	15.8
Hopkins	14.5
Jackson	6.5
Jefferson	12.4
Jessamine	10.4
Johnson	9.6
Kenton	13.3
Knott	18.2
Knox	10.9
Larue	21.8
Laurel	5.1
Lawrence	15.7
Lee	38.7
Leslie	19.5
Letcher	22.3
Lewis	13.1
Lincoln	9.8
Livingston	11.9
Logan	12.9
Lyon	11.7
Madison	7.1
Magoffin	44
Marion	8.6
Marshall	8.3
Martin	11.5
Mason	22.4
McCracken	10.5
McCreary	8.5

County	Tax Rate
McLean	16.9
Meade	21.6
Menifee	12
Mercer	12.6
Metcalfe	8.6
Monroe	6.9
Montgomery	6.6
Morgan	6
Muhlenberg	11.1
Nelson	12.7
Nicholas	14.7
Ohio	7.6
Oldham	8.7
Owen	12.3
Owsley	16.1
Pendleton	13.6
Perry	10.7
Pike	18
Powell	10.8
Pulaski	4.4
Robertson	13.7
Rockcastle	6.7
Rowan	6.8
Russell	6.5
Scott	5.7
Shelby	10
Simpson	10
Spencer	6.6
Taylor	7.5
Todd	9.9
Trigg	7.9
Trimble	7.2
Union	10
Warren	14.5
Washington	8.3
Wayne	12.6
Webster	18.8
Whitley	7.2
Wolfe	7.8
Woodford	6.6

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