

2025 County Property Taxes

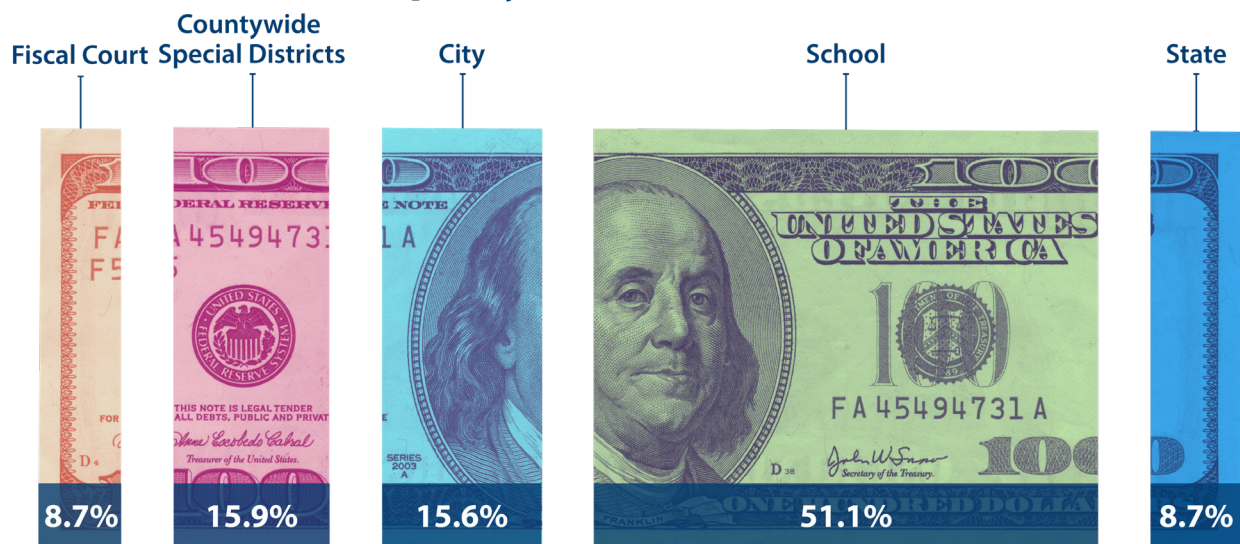
Property taxes are a form of an ad valorem tax, a tax based on assessed monetary value. Fiscal courts levy property taxes on **real property**, such as land and buildings, and **tangible property**, such as motor vehicles and equipment.

- All 120 Kentucky counties levy property taxes.
- Real property makes up the largest source of property tax revenue: real property tax revenue* in FY2025 was \$261.7 million while total property tax revenue was \$335.6 million.
- In 2025, fiscal court real property tax rates ranged from 3.2 cents/\$100 of assessed value to 43.1 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 as counties have adopted other sources of revenue such as insurance premium taxes and occupational license fees. In FY2010, property taxes made up 42.6% of county* tax revenue. By FY2025, property taxes made up only 33.1% of county tax revenue.

While county governments are often the focus of property tax discussions, they receive only a small share of the total property tax bill. Property taxes in Kentucky are levied by multiple entities, including the state, cities, school districts and special-purpose governmental entities. On the median tax bill, fiscal courts receive just 8.7% of total property tax collections, compared to 51.1% for school districts and approximately 15.6% for cities.

*Excluding Fayette and Jefferson counties.

Property Tax Bill Breakdown



Note: Special districts that are not countywide are not included in this analysis.

KACo DATA BRIEF



2025 Fiscal Court Property Tax Rates

Rates are reflected as cents/\$100.

County	Real Estate	Tangible Personal	Merchants Inventory	Personal Watercraft	Documented Watercraft	Personal Aircraft
Adair	14	18.15	18.15	11.2	18.15	18.15
Allen	7.1	7.1	7.1	9	7.1	0
Anderson	11.4	11.4	11.4	13.6	11.4	11.4
Ballard	20.5	20.5	20.5	21	20.5	20.5
Barren	12.2	15.3	15.3	15.3	15.3	15.3
Bath	10.6	10.6	10.6	13.7	0	10.6
Bell	13.2	14.9	14.9	14.9	14.9	14.9
Boone	8.5	9.5	9.5	14.2	9.5	0
Bourbon	8.1	8.1	8.1	15.6	0	0
Boyd	16.2	16.2	16.2	10	0	0
Boyle	5.6	5.6	5.6	6.9	5.6	5.6
Bracken	38.6	38.6	38.6	18.8	0	0
Breathitt	19.6	19.6	19.6	11.2	19.6	19.6
Breckinridge	11.1	13.1	13.1	13.1	13.1	13.1
Bullitt	9	9	9	15	9	9
Butler	7.3	7.3	7.3	10.8	0	7.3
Caldwell	10	10	10	11.5	10	10
Calloway	14.1	16.08	16.08	14	16.08	16.08
Campbell	15.3	29.46	29.46	13.1	0	0
Carlisle	20.2	20.2	20.2	12.6	20.2	20.2
Carroll	3.2	15.3	15.3	15.3	15.3	15.3
Carter	7.4	8.6	8.6	7.9	8.6	8.6
Casey	6.2	6.2	6.2	8.5	6.2	0
Christian	16.7	18.7	18.7	11.6	18.7	0
Clark	8	10.9	10.9	10.5	0	0
Clay	9.3	9.3	9.3	9.9	0	0
Clinton	6.5	7.8	7.8	7.8	7.8	0
Crittenden	11.4	12.4	12.4	12.4	12.4	0
Cumberland	3.2	3.2	3.2	9.3	3.2	3.2
Daviess	12.2	13.8	13.8	17	13.8	13.8
Edmonson	12.2	19.5	19.5	17.1	19.5	19.5
Elliott	10.3	10.3	10.3	19.6	0	0
Estill	8.1	10.5	10.5	10.5	10.5	0
Fayette	7.5	9.11	9.11	8.8	9.11	9.11
Fleming	14.5	14.5	14.5	16	14.5	14.5
Floyd	12.1	14.25	14.25	19.7	14.25	14.25
Franklin	18.3	18.3	18.3	17	18.3	18.3
Fulton	12.8	13.3	13.3	13.3	13.3	13.3
Gallatin	8.9	16.3	16.3	16.3	0	0
Garrard	7.5	10.2	10.2	10.2	10.2	10.2

KACo DATA BRIEF



2025 Fiscal Court Property Tax Rates

Rates are reflected as cents/\$100.

County	Real Estate	Tangible Personal	Merchants Inventory	Personal Watercraft	Documented Watercraft	Personal Aircraft
Grant	11.4	11.4	11.4	15.7	0	0
Graves	9.3	10.5	10.5	10.5	10.5	10.5
Grayson	6.6	7.9	7.9	7.9	7.9	7.9
Green	9.6	9.6	9.6	13.5	9.6	9.6
Greenup	34.7	30	30	8.9	30	30
Hancock	4.2	5.6	5.6	6.4	5.6	5.6
Hardin	10.8	12.3	12.3	11.5	12.3	12.3
Harlan	41.5	41.5	41.5	19.4	41.5	41.5
Harrison	10.2	12.9	12.9	12.9	12.9	12.9
Hart	9.4	12.19	12.19	12.1	12.19	12.19
Henderson	12.8	18.4	18.4	8.5	0	0
Henry	10.1	10.7	10.1	10.1	10.1	10.1
Hickman	16.6	11.4	11.4	11.4	11.4	0
Hopkins	13.7	13.7	13.7	10.3	0	0
Jackson	6	6	6	11	0	0
Jefferson	11.8	16.6	0	16.6	16.6	0
Jessamine	11.7	36	36	11.4	36	36
Johnson	9.1	9.1	9.1	12.9	9.1	9.1
Kenton	11.5	16	16	15.8	16	0
Knott	20.1	26.45	26.45	13.4	26.45	0
Knox	9.9	24.42	24.42	14	24.42	24.42
LaRue	22.3	28.54	28.54	25.15	28.54	28.54
Laurel	4.5	4.5	4.5	10	4.5	4.5
Lawrence	16.4	16.4	16.4	16.4	16.4	16.4
Lee	36.7	36.7	36.7	20.7	0	36.7
Leslie	19.3	19.3	19.3	16.2	19.3	0
Letcher	20.4	20.4	20.4	13.7	0	0
Lewis	13.1	14	14	14.1	14	14
Lincoln	9	9	9	13.4	0	0
Livingston	11.9	16.7	16.7	9.1	16.7	16.7
Logan	12.6	12.9	12.9	11	0	12.9
Lyon	12.3	22.3	22.3	10	22.3	22.3
Madison	6.5	7.5	7.5	10	7.5	7.5
Magoffin	43.1	43.1	43.1	16.3	0	0
Marion	8.5	10.9	10.9	10.9	10.9	10.9
Marshall	7.5	7.8	7.8	11.2	7.8	7.8
Martin	12.1	14.5	14.5	14.5	14.5	0
Mason	22	25	25	16	25	25
McCracken	10.7	17.1	17.1	12.2	17.1	17.1
McCreary	8.3	20.4	20.4	20.4	20.4	20.4

KACo DATA BRIEF



2025 Fiscal Court Property Tax Rates

Rates are reflected as cents/\$100.

County	Real Estate	Tangible Personal	Merchants Inventory	Personal Watercraft	Documented Watercraft	Personal Aircraft
McLean	16.35	16.35	16.35	12.5	0	0
Meade	21.1	29.53	19	13.4	29.53	29.53
Menifee	11.9	13.31	13.31	15.5	0	0
Mercer	11.6	18.31	18.31	9.2	18.31	18.31
Metcalfe	8.8	10	10	8.2	0	10
Monroe	6.8	8.3	8.3	8.3	0	0
Montgomery	6.3	6.3	6.3	12.6	6.3	6.3
Morgan	5.8	5.8	5.8	8.6	0	0
Muhlenberg	10.5	10.6	10.6	10.6	10.6	10.6
Nelson	11.8	11.8	11.8	16.1	11.8	11.8
Nicholas	14.7	15.2	15.2	15.8	15.2	15.2
Ohio	7.6	8.4	8.4	6.3	0	0
Oldham	8.7	11.8	11.8	13.83	11.8	11.8
Owen	12.2	13.4	13.4	13.4	13.4	13.4
Owsley	15.1	16	16	15.4	16	0
Pendleton	12.2	12.2	12.2	16	12.2	12.2
Perry	10.7	10.7	10.7	14.4	10.7	10.7
Pike	18	25	25	14	25	25
Powell	10.6	11.33	11.33	13.3	11.33	0
Pulaski	4.3	4.3	4.3	7.8	4.3	4.3
Robertson	13.1	16.45	16.45	18.43	0	0
Rockcastle	6.2	8.2	8.2	8.2	8.2	8.2
Rowan	6.5	7.1	7.1	8	7.1	7.1
Russell	6.4	9.2	9.2	9.2	9.2	9.2
Scott	5.28	5.11	5.11	16.6	5.11	5.11
Shelby	9.1	10.5	10.5	16	10.5	10.5
Simpson	9.75	9.75	9.75	16.1	9.75	9.75
Spencer	6.2	7.29	0	7.6	0	0
Taylor	6.9	7.5	7.5	9.1	7.5	7.5
Todd	9.9	9.9	9.9	10.1	9.9	9.9
Trigg	7.2	11.43	11.43	9.4	11.43	0
Trimble	6.7	6.7	6.7	8.5	0	0
Union	10	10	10	11.3	10	10
Warren	14	16.86	16.86	16.2	0	0
Washington	8	8	8	8	0	8
Wayne	11.9	34.32	34.32	10.2	34.32	34.32
Webster	18.8	18.8	18.8	17.2	18.8	0
Whitley	7.1	9.7	9.7	9.7	9.7	9.7
Wolfe	7.8	8.8	8.8	7.8	0	0
Woodford	5.9	5.9	5.9	9.4	5.9	5.9