

CAMPBELL COUNTY TAX RATES
Cents per \$100 Assessed Value



PROPERTY TAX RATES 2023 (Rate Structure as of January 1, 2023)

To find the total property tax rate add the total base tax rate to the applicable school, fire district and city tax rate

ID TYPE	TAXING JURISDICTIONS	REAL ESTATE	TANGIBLE PERSONAL	MERCHANTS INVENTORY	INVENTORY IN TRANSIT
STATE	COMMONWEALTH OF KENTUCKY	11.400	45.000	5.000	0.000
COUNTY	GENERAL FISCAL COURT	16.700	30.450	30.450	0.000
COUNTY	EXTENSION SERVICES	2.200	6.780	6.780	0.000
COUNTY	HEALTH	2.300	2.300	2.300	2.300
COUNTY	LIBRARY	6.600	6.780	6.780	6.780
COUNTY	SOIL CONSERVATION	0.300	0.000	0.000	0.000
TOTAL BASE TAX RATE		39.5000	91.3100	51.3100	9.0800

SCHOOL	GENERAL BELLEVUE INDEPENDENT	100.600	100.800	100.800	0.000
SCHOOL	GENERAL CAMPBELL COUNTY	60.500	61.800	61.800	0.000
SCHOOL	GENERAL DAYTON INDEPENDENT	108.500	118.400	118.400	0.000
SCHOOL	GENERAL FORT THOMAS INDEPENDENT	99.200	112.400	112.400	0.000
SCHOOL	GENERAL NEWPORT INDEPENDENT	96.400	101.700	101.700	0.000
SCHOOL	GENERAL SOUTHGATE INDEPENDENT	107.800	118.900	118.900	0.000

SPECIAL	FIRE DISTRICT #1 CAMPBELL CO	20.000	20.000	20.000	20.000
SPECIAL	FIRE DISTRICT #2 CENTRAL CAMPBELL	20.000	20.000	20.000	20.000
SPECIAL	FIRE DISTRICT #4 SOUTHERN CAMPBELL	18.000	20.000	20.000	20.000
SPECIAL	FIRE DISTRICT #5 ALEXANDRIA	18.000	18.000	18.000	18.000
SPECIAL	FIRE DISTRICT #6 MELBOURNE	20.000	0.000	0.000	0.000
SPECIAL	FIRE DISTRICT - SOUTHGATE	5.387	5.387	5.387	0.000

CITY	ALEXANDRIA	14.000	0.000	0.000	0.000
CITY	BELLEVUE	39.800	71.600	71.600	0.000
CITY	CALIFORNIA	14.900	0.000	0.000	0.000
CITY	COLD SPRING	12.700	12.200	12.200	0.000
CITY	CRESTVIEW	27.800	14.000	14.000	0.000
CITY	DAYTON	47.600	94.000	94.000	0.000
CITY	FORT THOMAS	34.800	34.800	34.800	0.000
CITY	HIGHLAND HEIGHTS	14.200	14.200	14.200	0.000
CITY	MELBOURNE	49.700	102.600	102.600	0.000
CITY	MENTOR	9.000	25.000	25.000	0.000
CITY	NEWPORT	26.000	27.400	27.400	0.000
CITY	SILVER GROVE	18.500	15.000	15.000	0.000
CITY	SOUTHGATE	52.500	72.700	72.700	0.000
CITY	WILDER	23.100	51.300	51.300	0.000
CITY	WOODLAWN	18.900	0.000	0.000	0.000

OTHER PROPERTY RELATED TAXES

STATE	Manufacturing Machinery	\$0.15 per \$100
STATE	Raw Materials & Goods in Process	\$0.05 per \$100

OTHER TAXES (2024 Rates)

ID TYPE	TAXING JURISDICTIONS	PAYROLL	CORPORATE INCOME	STATE SALES & USE TAX
COUNTY	GENERAL FISCAL COURT	General 0.90% Wage Cap: \$168,600 Max. Fee: \$1,517.40	Flat Fee of \$75	6%

SPECIAL	CAMPBELL COUNTY SR. CITIZENS	General 0.05% Wage Cap: \$50,000 Max. Fee: \$25.00	N/A	6%
SPECIAL	CAMPBELL COUNTY MENTAL HEALTH	General 0.10% Wage Cap: \$168,600 Max. Fee: \$168.60	N/A	6%

CITY	ALEXANDRIA	1.50% Wage Cap: \$168,600 Max Fee: \$2,529	0.075% Cap: \$33,333,333 Max Fee: \$25,000	6%
CITY	BELLEVUE	2.50%	Graduated rate on gross receipts	6%
CITY	COLD SPRING	1.00% Wage Cap: \$168,600 Max Fee: \$1,686	Graduated rate on gross receipts Cap: \$5,000,000 Max Fee: \$1,500	6%
CITY	DAYTON	2.50%	Graduated rate on gross receipts Cap: \$10,000,000 Max Fee: \$6,000	6%
CITY	FORT THOMAS	1.25%	1.25% net profits	6%
CITY	HIGHLAND HEIGHTS	1.00% Wage Cap: \$168,600 \$1,686	0.35% on gross receipts Cap: \$2,857,143 Max Fee: \$10,000	6%
CITY	NEWPORT	2.50% Wage Cap: FICA	0.35% on gross receipts Max Fee: \$31,400	6%
CITY	SOUTHGATE	2.50%	Graduated rate on gross receipts Cap: \$10,000,000 Max Fee: \$5,500	6%
CITY	WILDER	2.25% Wage Cap: \$168,600 Max Fee: \$3,793.50	0.075% on gross receipts Cap: \$53,333,333 Max Fee: \$40,000	6%

NOTE: KY SALES TAX IS 6%; ADDITIONAL LOCAL SALES TAX DOES NOT APPLY
NOTE: SILVER GROVE INDEPENDENT SCHOOL MERGED WITH COUNTY SCHOOL SYSTEM IN 2019