

KENTON COUNTY TAX RATES
Cents per \$100 Assessed Value



PROPERTY TAX RATES (2022)

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

TD TYPE	TAXING JURISDICTIONS	REAL ESTATE	TANGIBLE PERSONAL	MERCHANTS INVENTORY	INVENTORY IN TRANSIT
STATE	COMMONWEALTH OF KENTUCKY	11.500	45.000	5.000	0.000
COUNTY	GENERAL FISCAL COURT	14.400	19.100	19.100	0.000
COUNTY	EXTENSION SERVICES	1.100	1.390	1.390	0.000
COUNTY	HEALTH	2.500	2.500	2.500	2.500
COUNTY	LIBRARY	11.000	19.420	19.420	0.000
COUNTY	NO KY AREA PLANNING COMMISSION	2.100	2.100	2.100	2.100
TOTAL BASE TAX RATE		42.600	89.510	49.510	4.600

SCHOOL	GENERAL BEECHWOOD INDEPENDENT	96.800	96.800	96.800	0.000
SCHOOL	GENERAL COVINGTON INDEPENDENT	89.500	100.200	100.200	0.000
SCHOOL	GENERAL ERLANGER ELSMERE INDEPENDENT	102.000	102.300	102.300	0.000
SCHOOL	GENERAL KENTON COUNTY	66.600	67.200	67.200	0.000
SCHOOL	GENERAL LUDLOW INDEPENDENT	85.000	97.700	97.700	0.000
SCHOOL	GENERAL WALTON VERONA IND SCHOOL IN KENTON COUNTY	111.800	111.800	111.800	0.000

SPECIAL	BOONE WALTON FIRE DISTRICT	19.500	20.000	20.000	20.000
SPECIAL	ELSMERE FIRE DISTRICT	20.000	20.000	20.000	20.000
SPECIAL	INDEPENDENCE FIRE DISTRICT	18.800	20.000	20.000	20.000
SPECIAL	LUDLOW FIRE PROTECTION AND EMS	17.500	17.500	17.500	0.000
SPECIAL	PARK HILLS ROAD TAX	15.500	0.000	0.000	0.000
SPECIAL	VILLA HILLS ROAD TAX	6.700	6.700	0.000	0.000
SPECIAL	ELSMERE ROAD TAX	13.200	0.000	0.000	0.000
SPECIAL	FORT MITCHELL RECREATION & ROAD TAX	8.000	0.000	0.000	0.000
SPECIAL	PINER FISKBURG FIRE DISTRICT	20.000	20.000	20.000	20.000
SPECIAL	RYLAND HEIGHTS FIRE DISTRICT	20.000	12.100	12.100	0.000

CITY	BROMLEY	43.100	32.000	32.000	0.000
CITY	COVINGTON	27.100	32.800	32.800	0.000
CITY	CRESCENT SPRINGS	21.100	19.500	19.500	0.000
CITY	CRESTVIEW HILLS	16.700	0.000	0.000	0.000
CITY	EDGEWOOD	22.900	22.900	22.900	0.000
CITY	ELSMERE	19.500	26.000	26.000	0.000
CITY	ERLANGER	30.100	29.600	29.600	0.000
CITY	FAIRVIEW	30.000	0.000	0.000	0.000
CITY	FORT MITCHELL	13.600	0.000	0.000	0.000
CITY	FORT WRIGHT	24.800	38.000	38.000	0.000
CITY	INDEPENDENCE	22.000	53.400	53.400	0.000
CITY	KENTON VALE	27.000	0.000	0.000	0.000
CITY	LAKESIDE PARK	30.900	118.200	118.200	0.000
CITY	LUDLOW	44.900	123.400	123.400	0.000
CITY	PARK HILLS	20.900	75.000	75.000	0.000
CITY	RYLAND HEIGHTS	11.300	15.100	15.100	0.000
CITY	TAYLOR MILL	45.200	53.300	53.300	0.000
CITY	VILLA HILLS	22.300	6.500	6.500	0.000
CITY	WALTON	9.000	13.500	13.500	0.000

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OTHER PROPERTY RELATED TAXES

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

OTHER TAXES (2023 Rates)

TD TYPE	TAXING JURISDICTIONS	PAYROLL	CORPORATE INCOME	STATE SALES & USE TAX
COUNTY	GENERAL FISCAL COURT	0.9097% for first \$80,100; 0.1097% over \$80,100 Wage Cap: FICA	0.9097% for net profit up to \$80,100; 0.1097% net profit over \$80,100	6%
CITY	BROMLEY	1.00%	0.125% gross profit	6%
CITY	COVINGTON	2.45% Wage Cap: FICA	2.5% net profit Max. Fee: \$40,000	6%
CITY	CRESCENT SPRINGS	1.00%	0.075% gross profit	6%
CITY	CRESTVIEW HILLS	1.15% Wage Cap: FICA	0.075% gross profit Max. Fee: \$40,000	6%
CITY	EDGEWOOD	1.00%	0.75% net profit	6%
CITY	ELSMERE	1.25%	1.00% net profit Max. Fee: \$15,000	6%
CITY	ERLANGER	1.50%	0.075% gross profit Max. Fee: \$40,000	6%
CITY	FORT MITCHELL	1.25%	0.075% gross profit	6%
CITY	FORT WRIGHT	0.99% Wage Cap: FICA	0.075% gross profit	6%
CITY	INDEPENDENCE	1.25%	0.075% gross profit	6%
CITY	LAKESIDE PARK	1.00%	0.75% gross profit	6%
CITY	LUDLOW	2.00%	0.132% gross profit	6%
CITY	PARK HILLS	1.50%	0.125% gross profit	6%
CITY	RYLAND HEIGHTS	1.00%	1.00% net profit	6%
CITY	TAYLOR MILL	2.00%	2.00% net profit	6%
CITY	VILLA HILLS	1.50%	0.075% gross profit	6%

NOTE: KY SALES TAX IS 6%; ADDITIONAL LOCAL SALES TAX DOES NOT APPLY

NOTE: LUDLOW FIRE PROTECTION & EMS IMPOSES AN ADDITIONAL TAX RATE UPON RESIDENTS OF THE CITY OF LUDLOW ONLY

NOTE: THE CITY OF WALTON IS IN BOTH BOONE AND KENTON COUNTY

CRESCENT SPRINGS VOLUNTEER FIRE DISTRICT COVERS THE CITIES OF CRESCENT SPRINGS, VILLA HILLS, AND CERTAIN PARCELS IN THE COUNTY. IT OPERATES FROM SUBSCRIBER FEES AND GENERAL MUNICIPAL REVENUE FUNDS.

IN 2019, KENTON FIRE DISTRICT MERGED WITH PINER FISKBURG FIRE DISTRICT

THE CITY OF FAIRVIEW DID NOT RESPOND TO 2022 REQUEST FOR TAX RATE FORM, USED 2021 RATE

LATONIA LAKES ROAD IMPROVEMENT 32.24 CENTS PER \$100