

**KENTON 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

TD 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	13.300	16.500	16.500	0.000
COUNTY	EXTENSION SERVICES	1.100	1.300	1.300	0.000
COUNTY	HEALTH	2.400	2.400	2.400	2.400
COUNTY	LIBRARY	10.500	17.330	17.330	0.000
COUNTY	NO KY AREA PLANNING COMMISSION	2.000	2.000	2.000	2.000
<b>TOTAL BASE TAX RATE</b>		<b>40.700</b>	<b>84.530</b>	<b>44.530</b>	<b>4.400</b>

SCHOOL	GENERAL BEECHWOOD INDEPENDENT	77.000	95.200	95.200	0.000
SCHOOL	GENERAL COVINGTON INDEPENDENT	92.500	96.600	96.600	0.000
SCHOOL	GENERAL ERLANGER ELSMERE INDEPENDENT	89.200	89.200	89.200	0.000
SCHOOL	GENERAL KENTON COUNTY	65.900	65.900	65.900	0.000
SCHOOL	GENERAL LUDLOW INDEPENDENT	88.000	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	19.600	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	16.700	16.700	0.000

CITY	BROMLEY	43.100	32.000	32.000	0.000
CITY	COVINGTON	27.700	35.900	35.900	0.000
CITY	CRESCENT SPRINGS	21.200	24.900	24.900	0.000
CITY	CRESTVIEW HILLS	16.500	0.000	0.000	0.000
CITY	EDGEWOOD	22.600	22.600	22.600	0.000
CITY	ELSMERE	21.000	19.000	19.000	0.000
CITY	ERLANGER	24.800	19.800	19.800	0.000
CITY	FAIRVIEW	30.000	0.000	0.000	0.000
CITY	FORT MITCHELL	10.800	0.000	0.000	0.000
CITY	FORT WRIGHT	24.800	44.600	44.600	0.000
CITY	INDEPENDENCE	22.000	53.400	53.400	0.000
CITY	KENTON VALE	28.000	0.000	0.000	0.000
CITY	LAKESIDE PARK	25.500	151.000	151.000	0.000
CITY	LUDLOW	49.900	166.700	166.700	0.000
CITY	PARK HILLS	17.000	75.000	75.000	0.000
CITY	RYLAND HEIGHTS	10.900	15.700	15.700	0.000
CITY	TAYLOR MILL	45.200	53.300	55.700	0.000
CITY	VILLA HILLS	23.000	10.200	10.200	0.000
CITY	WALTON	8.800	11.900	11.900	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 (2024 Rates)

TD TYPE	TAXING JURISDICTIONS	PAYROLL	CORPORATE INCOME	STATE SALES & USE TAX
COUNTY	GENERAL FISCAL COURT	0.6997% Wage Cap: \$168,600 (FICA)	Exempt as of January 1, 2024 per Ord. No. 226.17	6%
CITY	BROMLEY	1.00%	0.125% on gross profit	6%
CITY	COVINGTON	2.45% Wage Cap: \$168,600 (FICA)	2.50% net profit Max Fee: \$80,000	6%
CITY	CRESCENT SPRINGS	1.00%	0.075% on gross profit	6%
CITY	CRESTVIEW HILLS	1.15% Wage Cap: \$168,600 (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: \$168,600 (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

NOTE: IT OPERATES FROM SUBSCRIBER FEES AND GENERAL MUNICIPAL REVENUE FUNDS.

NOTE: NO RESPONSE FROM THE CITY OF FAIRVIEW FOR RATES; USED PRIOR YEAR'S

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

LATONIA LAKES ROAD IMPROVEMENT 32.24 CENTS PER \$100