

KENTON COUNTY TAX RATES
Cents per \$100 Assessed Value



PROPERTY TAX RATES 2025 (Rate Structure as of January 1, 2025)

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				
COUNTY	GENERAL FISCAL COURT	11.500	16.000	16.000	0.000
COUNTY	EXTENSION SERVICES	1.100	1.340	1.340	1.340
COUNTY	HEALTH	2.300	2.300	2.300	2.300
COUNTY	LIBRARY	10.100	17.330	17.330	0.000
COUNTY	NO KY AREA PLANNING COMMISSION	1.800	1.800	1.800	1.800
TOTAL BASE TAX RATE		26.800	38.770	38.770	5.440

SCHOOL	GENERAL BEECHWOOD INDEPENDENT	82.500	91.400	91.400	0.000
SCHOOL	GENERAL COVINGTON INDEPENDENT	95.100	96.800	96.800	0.000
SCHOOL	GENERAL ERLANGER ELSMERE INDEPENDENT	94.500	94.500	94.500	0.000
SCHOOL	GENERAL KENTON COUNTY	61.700	63.500	63.500	0.000
SCHOOL	GENERAL LUDLOW INDEPENDENT	93.200	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	19.200	19.800	19.800	19.800
SPECIAL	CRESCENT SPRINGS VOLUNTEER FIRE DISTRICT	17.200	0.000	0.000	0.000
SPECIAL	ELSMERE FIRE DISTRICT	20.000	20.000	20.000	20.000
SPECIAL	INDEPENDENCE FIRE DISTRICT	17.200	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	PINER FISKBURG FIRE DISTRICT	20.000	20.000	20.000	20.000
SPECIAL	RYLAND HEIGHTS FIRE DISTRICT	20.000	20.000	20.000	0.000

CITY	BROMLEY	40.500	11.500	11.500	0.000
CITY	COVINGTON	28.700	37.500	37.500	0.000
CITY	CRESCENT SPRINGS	18.600	19.700	19.700	0.000
CITY	CRESTVIEW HILLS	15.400	0.000	0.000	0.000
CITY	EDGEWOOD	18.500	17.300	0.000	0.000
CITY	ELSMERE	16.100	22.100	22.100	0.000
CITY	ERLANGER	24.400	17.800	17.800	0.000
CITY	FAIRVIEW	30.000	0.000	0.000	0.000
CITY	FORT MITCHELL	18.800	0.000	0.000	0.000
CITY	FORT WRIGHT	19.900	38.500	38.500	0.000
CITY	INDEPENDENCE	19.400	53.400	53.400	0.000
CITY	KENTON VALE	25.000	0.000	0.000	0.000
CITY	LAKESIDE PARK	24.000	148.100	148.100	0.000
CITY	LUDLOW	53.400	184.200	184.200	0.000
CITY	PARK HILLS	17.000	75.000	75.000	0.000
CITY	RYLAND HEIGHTS	9.600	15.300	15.300	0.000
CITY	TAYLOR MILL	36.800	57.000	57.000	0.000
CITY	VILLA HILLS	20.900	11.100	11.100	0.000
CITY	WALTON	7.900	7.800	7.800	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 (2025 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