

**KENTON COUNTY TAX RATES**  
Dollars per \$1,000 Assessed Value



**PROPERTY TAX RATES (2018)**

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	1.220	4.500	0.500	0.000
COUNTY	GENERAL FISCAL COURT	1.550	2.040	2.040	0.000
COUNTY	EXTENSION SERVICES	0.102	0.123	0.123	0.000
COUNTY	HEALTH	0.230	0.230	0.230	0.230
COUNTY	LIBRARY	1.130	1.971	1.971	0.000
COUNTY	NO KY AREA PLANNING COMMISSION	0.296	0.296	0.296	0.296
<b>TOTAL BASE TAX RATE</b>		<b>4.5282</b>	<b>9.1603</b>	<b>5.1603</b>	<b>0.5260</b>

SCHOOL	GENERAL BEECHWOOD INDEPENDENT	8.630	8.630	8.630	0.000
SCHOOL	GENERAL COVINGTON INDEPENDENT	10.840	11.430	11.430	0.000
SCHOOL	GENERAL ERLANGER ELSMERE INDEPENDENT	9.830	9.830	9.830	0.000
SCHOOL	GENERAL KENTON COUNTY	6.590	6.590	6.590	0.000
SCHOOL	GENERAL LUDLOW INDEPENDENT	9.160	9.160	9.160	0.000
SCHOOL	GENERAL WALTON VERONA IND SCHOOL IN KENTON COUNTY	11.370	11.370	11.370	0.000

SPECIAL	BOONE WALTON FIRE DISTRICT	1.990	2.000	2.000	2.000
SPECIAL	CRESCENT SPRINGS VOLUNTEER FIRE DISTRICT	0.610	0.000	0.000	0.000
SPECIAL	ELSMERE FIRE DISTRICT	2.000	2.000	2.000	2.000
SPECIAL	INDEPENDENCE FIRE DISTRICT	2.000	2.000	2.000	2.000
SPECIAL	KENTON FIRE DISTRICT	2.000	2.000	2.000	2.000
SPECIAL	LUDLOW FIRE PROTECTION AND EMS	1.750	1.750	1.750	1.750
SPECIAL	PARK HILLS ROAD TAX	1.550	0.000	0.000	0.000
SPECIAL	PINER FISKBURG FIRE DISTRICT	2.000	2.000	2.000	2.000
SPECIAL	RYLAND HEIGHTS FIRE DISTRICT	2.000	1.650	1.650	1.650

CITY	BROMLEY	2.4500	2.4500	2.4500	0.0000
CITY	COVINGTON	3.270	3.490	3.490	0.000
CITY	CRESCENT SPRINGS	2.190	1.740	1.740	0.000
CITY	CRESTVIEW HILLS	1.650	0.000	0.000	0.000
CITY	EDGEWOOD	2.520	2.520	2.520	0.000
CITY	ELSMERE	2.220	2.170	0.000	0.000
CITY	ERLANGER	3.230	5.650	5.650	0.000
CITY	FORT MITCHELL	1.370	0.000	0.000	0.000
CITY	FORT WRIGHT	2.790	4.090	4.090	0.000
CITY	INDEPENDENCE	2.110	6.420	6.420	0.000
CITY	LAKESIDE PARK	3.140	11.820	11.820	0.000
CITY	LUDLOW	4.330	9.180	9.180	0.000
CITY	PARK HILLS	2.090	7.500	7.500	0.000
CITY	RYLAND HEIGHTS	1.330	1.740	1.740	0.000
CITY	TAYLOR MILL	4.390	7.500	7.500	0.000
CITY	VILLA HILLS	2.300	0.800	0.800	0.000
CITY	WALTON	1.010	2.130	2.130	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 (2018)**

TD TYPE	TAXING JURISDICTIONS	PAYROLL	CORPORATE INCOME	STATE SALES & USE TAX
COUNTY	GENERAL FISCAL COURT	0.7097% for first \$25,000; 0.1097% over \$25,000 Wage Cap: FICA	0.7907% net profit up to \$37,500; 0.1097% net profit over \$37,500	6%
CITY	COVINGTON	2.45% Wage Cap: FICA	2.5% net profit Max Fee: \$40,000	6%
CITY	CRESCENT SPRINGS	1%	0.075% gross profit	6%
CITY	CRESTVIEW HILLS	1% Wage Cap: FICA	0.75% net profit	6%
CITY	EDGEWOOD	1%	0.75% net profit	6%
CITY	ELSMERE	1.25%	1% net profit Max. Fee: \$15,000	6%
CITY	ERLANGER	1.5%	0.075% gross profit Max. Fee: \$40,000	6%
CITY	FORT MITCHELL	1%	0.075% gross profit	6%
CITY	FORT WRIGHT	1.15% Wage Cap: FICA	0.075% gross profit	6%
CITY	INDEPENDENCE	1.25%	0.075% gross profit	6%
CITY	LAKESIDE PARK	1%	0.075% gross profit	6%
CITY	LUDLOW	1.5%	0.075% gross profit	6%
CITY	PARK HILLS	1.5% Wage Cap: \$50,000	0.35% gross profit Max. Fee: \$1,000	6%
CITY	RYLAND HEIGHTS	1%	1% net profit	6%
CITY	TAYLOR MILL	2%	2% 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