

BOONE COUNTY TAX RATES

Cents per \$100 Assessed Value



PROPERTY TAX RATES (2021)

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	11.900	45.000	5.000	0.000
COUNTY	GENERAL FISCAL COURT	9.800	11.000	11.000	0.000
COUNTY	EXTENSION SERVICES	1.700	3.780	3.780	0.000
COUNTY	HEALTH	2.100	2.100	2.100	2.100
COUNTY	LIBRARY	4.600	4.820	4.820	4.820
TOTAL BASE TAX RATE		30.1000	66.7000	26.7000	6.9200

SCHOOL	GENERAL BOONE COUNTY	64.900	66.400	66.400	0.000
SCHOOL	GENERAL WALTON-VERONA INDEPENDENT	111.800	111.800	111.800	0.000
SCHOOL	GENERAL KENTON CO BOARD EDUCATION IN BOONE COUNTY	67.100	67.100	67.100	0.000

SPECIAL	FIRE DIST 1 WALTON	19.900	20.000	20.000	20.000
SPECIAL	FIRE DIST 2 BELLEVIEW	20.000	20.000	20.000	20.000
SPECIAL	FIRE DIST 3 HEBRON	12.100	18.500	18.500	18.500
SPECIAL	FIRE DIST 4 UNION	17.500	20.000	20.000	20.000
SPECIAL	FIRE DIST 5 BURLINGTON	17.000	20.000	20.000	20.000
SPECIAL	FIRE DIST 6 PT PLEASANT	20.000	18.500	18.500	18.500
SPECIAL	FIRE DIST 7 PETERSBURG	20.000	13.000	13.000	13.000
SPECIAL	FIRE DIST 8 VERONA	20.000	20.000	20.000	20.000
SPECIAL	FIRE DIST 9 FLORENCE	15.000	15.000	15.000	15.000

CITY	FLORENCE	24.600	33.700	33.700	0.000
CITY	UNION	20.600	15.900	15.900	0.000
CITY	WALTON	9.600	14.600	14.600	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 (2021)

TD TYPE	TAXING JURISDICTIONS	PAYROLL	CORPORATE INCOME	STATE SALES & USE TAX
COUNTY	GENERAL FISCAL COURT	0.8% gross compensation Wage Cap: \$60,236 Max. Fee: \$481.89	0.8% net profit Wage Cap: \$60,236 Max. Fee: \$481.90	6%
CITY	FLORENCE	2% gross compensation Wage Cap: FICA	0.1% Gross Receipts Min. Fee: \$40 Max. Fee: \$10,000	6%
CITY	UNION	0%	N/A	6%
CITY	WALTON	0%	N/A	6%
SCHOOL	BOONE COUNTY BOARD OF EDUCATION TAX	0.50%	0.50%	N/A
SPECIAL	BOONE COUNTY MENTAL HEALTH SERVICES	0.15% gross compensation Wage Cap: \$16,666 Max. Fee: \$25	0.15% gross compensation Wage Cap: \$16,666 Max. Fee: \$25	N/A
SPECIAL	BOONE COUNTY TIF ORDINANCE	2% gross compensation	N/A	

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

NOTE: UNION FIRE DISTRICT COVERS THE CITY OF UNION PLUS ADDITIONAL UNINCORPORATED AREAS

NOTE: FLORENCE FIRE DISTRICT COVERS AFFECTED AREAS OUTSIDE THE CITY OF FLORENCE

NOTE: BOONE COUNTY TIF ORDINANCE APPLIES ONLY TO EMPLOYEES WORKING IN PARK SOUTH AT RICHWOOD DEVELOPMENT AND 10050 NORBOTTEN DR