

KENTON 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	15.400	19.300	19.300	0.000
COUNTY	EXTENSION SERVICES	1.100	1.310	1.310	0.000
COUNTY	HEALTH	2.500	2.500	2.500	2.500
COUNTY	LIBRARY	11.300	19.420	19.420	0.000
COUNTY	NO KY AREA PLANNING COMMISSION	2.250	2.250	2.250	2.250
TOTAL BASE TAX RATE		44.450	89.780	49.780	4.750

SCHOOL	GENERAL BEECHWOOD INDEPENDENT	96.300	96.300	96.300	0.000
SCHOOL	GENERAL COVINGTON INDEPENDENT	108.100	108.300	108.300	0.000
SCHOOL	GENERAL ERLANGER ELSMERE INDEPENDENT	102.300	102.300	102.300	0.000
SCHOOL	GENERAL KENTON COUNTY	67.100	67.100	67.100	0.000
SCHOOL	GENERAL LUDLOW INDEPENDENT	97.600	97.600	97.600	0.000
SCHOOL	GENERAL WALTON VERONA IND SCHOOL IN KENTON COUNTY	111.800	111.800	111.800	0.000

SPECIAL	BOONE WALTON FIRE DISTRICT	19.700	20.000	20.000	20.000
SPECIAL	ELSMERE FIRE DISTRICT	20.000	20.000	20.000	20.000
SPECIAL	INDEPENDENCE FIRE DISTRICT	18.400	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	16.500	16.500	16.500

CITY	BROMLEY	44.100	33.000	33.000	0.000
CITY	COVINGTON	32.700	34.900	34.900	0.000
CITY	CRESCENT SPRINGS	21.100	19.500	19.500	0.000
CITY	CRESTVIEW HILLS	16.200	0.000	0.000	0.000
CITY	EDGEWOOD	23.100	23.100	23.100	0.000
CITY	ELSMERE	20.100	19.800	19.800	0.000
CITY	ERLANGER	30.700	29.700	29.700	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	26.500	40.900	40.900	0.000
CITY	INDEPENDENCE	24.400	59.500	59.500	0.000
CITY	KENTON VALE	28.000	0.000	0.000	0.000
CITY	LAKESIDE PARK	30.900	118.200	118.200	0.000
CITY	LUDLOW	52.000	113.200	113.200	0.000
CITY	PARK HILLS	20.900	75.000	75.000	0.000
CITY	RYLAND HEIGHTS	11.900	15.400	15.400	0.000
CITY	TAYLOR MILL	45.300	61.900	61.900	0.000
CITY	VILLA HILLS	22.100	6.200	6.200	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	0.7097% 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	1.15% Wage Cap: FICA	0.75% gross profit Max Fee: \$40,000	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	1.25%	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	2.0%	1.32% gross profit	6%
CITY	PARK HILLS	1.50%	0.35% gross profit	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

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 KENTON VALE DID NOT RESPOND TO 2021 OR 2020 REQUEST FORM; USED 2019 RATE