

BOONE COUNTY TAX RATES

Dollars per \$1,000 Assessed Value



PROPERTY TAX RATES (2020)

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	1.010	1.100	1.100	0.000
COUNTY	EXTENSION SERVICES	0.175	0.380	0.380	0.000
COUNTY	HEALTH	0.213	0.213	0.213	0.213
COUNTY	LIBRARY	0.490	0.490	0.490	0.490
TOTAL BASE TAX RATE		3.1080	6.6830	2.6830	0.7030

SCHOOL	GENERAL BOONE COUNTY	6.590	6.590	6.590	0.000
SCHOOL	GENERAL WALTON-VERONA INDEPENDENT	11.370	11.370	11.370	0.000
SCHOOL	GENERAL KENTON CO BOARD EDUCATION IN BOONE COUNTY	6.710	6.730	6.730	0.000

SPECIAL	FIRE DIST 1 WALTON	1.990	2.000	2.000	2.000
SPECIAL	FIRE DIST 2 BELLEVIEW	2.000	2.000	2.000	2.000
SPECIAL	FIRE DIST 3 HEBRON	1.210	1.850	1.850	1.850
SPECIAL	FIRE DIST 4 UNION	1.800	2.000	2.000	2.000
SPECIAL	FIRE DIST 5 BURLINGTON	1.700	2.000	2.000	2.000
SPECIAL	FIRE DIST 6 PT PLEASANT	1.750	1.750	1.750	1.750
SPECIAL	FIRE DIST 7 PETERSBURG	2.000	1.200	1.200	1.200
SPECIAL	FIRE DIST 8 VERONA	2.000	2.000	2.000	2.000
SPECIAL	FIRE DIST 9 FLORENCE	1.500	1.500	1.500	1.500

CITY	FLORENCE	2.460	3.620	3.620	0.000
CITY	UNION	2.160	1.880	1.880	0.000
CITY	WALTON	1.000	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 (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	0.08% 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