

Education

Hodgenville Artists Honor Lincoln Legacy

Students in Cara Howell's art room at Hodgenville Elementary School are combining creativity with local history as they produce artwork for the Lincoln Days celebration.

The annual project gives students an opportunity to explore Abraham Lincoln's connection to LaRue County while continuing a tradition shared by generations of local children.



CALEB PHELPS

"For years, our students in LaRue County have been drawing Abraham Lincoln as part of the Lincoln Days celebration," Howell said. "It's something I remember as a child."

Howell recalled eagerly participating in the project as a first-grade student in Pendleton's class — and winning for her class.

Today, Howell sees her own students making connections between their artwork and the Lincoln history that surrounds them. They are familiar with the statues and mural in downtown Hodgenville, as well as the Abraham Lincoln Birthplace and Lincoln's boyhood home.

"Whenever I ask the students about Abraham Lincoln, they can reflect on places they've been throughout the county," Howell said. "Our stu-



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dents take a lot of pride in being part of Lincoln's birthplace."

Principal Victoria Lynn said the project reflects the school's commitment to being involved in the community while encouraging creativity among its students.

"It's very important that we're a part of our

community and encouraging art with our students," Lynn said.

Although academics are often the first thing people associate with school, Lynn said art, music and physical education are also important parts of a student's development. Art in particular encourages children to



submitted

Students in Cara Howell's classroom begin preparing their Lincoln Days Artwork



submitted

express themselves, consider different possibilities and think in abstract ways connecting to the district's Learner Profile focus of becoming resilient problem solvers.

"Art helps our students become creative and think abstractly," Lynn said. "They have to come up with different ideas on

how to express themselves."

That creativity reaches beyond the art room. Students see their work displayed on paper and throughout the school's hallways, giving them another reason to feel excited about coming to school.

For Howell, the Lin-

coln Days project also reminds students that art is present throughout their community and their everyday lives — even when they may not immediately recognize it.

"Art is such an important part of every part of their daily lives," Howell said. "They don't even realize it sometimes."

SUPERINTENDENT UPDATE

LaRue County Families, Please take a few minutes to review the information below. We are committed to keeping our families and community informed and providing clear, straightforward information about how the school district's tax rate is established each year.

This information is intended to explain how the tax rate-setting process works, what you can expect as we move through this year's process, and how the current litigation may impact the rate-setting process for this year.

We understand that tax rates can be complicated, and we want to do our best to provide accurate information and transparency throughout the process.



ADRYANNE WARREN

rate options a board may consider each year:

Compensating Tax Rate — the rate that, when applied to the current year's property assessment (excluding new property), produces an amount of revenue equal to that produced in the preceding year.

Subsection (1) Tax Rate — refers to subsection (1) of KRS 160.470; it restricts a local school board to a tax rate that will produce no more revenue than the previous year's maximum rate.

4 Percent Increase Tax Rate — the rate that will produce 4 percent more revenue than the amount produced by the Compensating Rate.

Tier I Property Tax Rate (House Bill 940 / KRS 157.440) — depends on the mix of taxes levied by a district, including real estate, personal property, motor vehicle, and permissive taxes.

Districts most often set their rate somewhere between the Compensating Rate and the 4% Rate. Depending on how property values in the county move from year to year, the resulting rate can be:

Lower than the adopted rate from the year before, if property values increase year over year;

The same as the adopted rate from the year before, if property values have generally held steady year over year;

Higher than the adopted rate from the year before, if property values have decreased year over year, as may be the case if a large industrial base leaves the area, for example.

IF THE DISTRICT TAKES

THE 4% RATE, DOES THIS MEAN MY TAXES INCREASE BY 4%?

No. A common misconception is that if a board approves the 4% rate, your taxes are going up 4%. This is not the case. The 4% refers to the additional revenue the district as a whole is projected to receive compared to the year before — not a 4% increase applied to any individual property owner's tax bill. Because the 4% figure is calculated against total district-wide revenue, and that revenue is spread across all taxable property in the county (including new construction and rising property values), an individual homeowner's tax bill typically changes by a much

smaller percentage than 4%, and in years when property values rise significantly, the actual rate charged per \$100 of assessed value can go down even as the district's total revenue goes up by 4%.

WHAT ARE EXONERATIONS?

An exoneration is an adjustment made to correct a property valuation or tax bill error. When a property is mistakenly over-assessed, the owner receives a tax refund, which reduces the school district's anticipated revenue. To recoup those lost prior-year funds, state law allows a school board to add a fraction of a cent to the current year's property tax rate — this is known as the exoneration recovery rate. Because it exists solely to make the district whole for revenue it should have already received, an exoneration adjustment does not represent additional taxing beyond what was

originally levied, and rates that include it (up to and including 4% plus exoneration) still do not require a public hearing — only public notification.

IS IT TRULY A "NICKEL" ADDED TO THE TAX RATE?

No. Last year, we actually took a lower foundational tax rate and added the bare minimum as part of the "nickel" portion. The "nickel" is usually 5.8 cents per \$100 and LaRue County took 3.8 cents per \$100. This allowed us to implement the least amount of tax possible while gaining the benefits of the "nickel" tax our community would gain from the state, which would be additional dollars

ARE WE REQUIRED TO HAVE A PUBLIC HEARING?

No. Kentucky law requires a public hearing when a school district proposes a tax rate that is higher than the district's 4% tax rate. The hearing gives the public an opportunity to comment on the proposed rate before the Board takes final action. If the Board adopts any rate below the 4% rate, a public hearing is not required. The requirement is based on the rate being proposed, not simply on the

fact that the district is setting its annual tax rate.

HOW HAS LEGISLATION THAT WAS PASSED IMPACTED HOW WE SET OUR RATES?

There have been several changes as a result of legislation passed during the last legislative session, as well as additional guidance and actions from the Kentucky Department of Education (KDE) that we must consider as we establish this year's rates.

ANNUAL PROPERTY TAX RATE ADOPTION PROCESS (KRS 160.470) Notification and Meeting Requirements for Rates Up to and Including

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UNDERSTANDING LARUE COUNTY SCHOOLS' TAX RATE

LaRue County Schools' district leadership strives for transparency and open communication.

The following explains how the school tax rate generates funds, particularly for "restricted/construction/capital projects," also known as "nickel tax funds," and how those funds are collected and utilized.

Local boards of education are given tax rate options to choose from by the Kentucky Department of Education each fall. Historically, most districts review and choose from a range of rates, from the "compensating" rate to the "4%" rate. All public school districts are required to set tax rates annually.

Kentucky law (KRS 160.470) defines several

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Price Smith
Agency Manager
Price.Smith@kyfb.com

Patty Holbert
Agent
Patty.Holbert@kyfb.com

Call for a free quote!
(270) 358-3178

FIND US ONLINE
LaRue County Farm Bureau
606 North Lincoln Blvd.
Hodgenville, KY 42748

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