

Lady Hawks golf team competes in SIMU Classic



Emma Abell had an 82 to post the low score for LaRue County in the SIMU Classic played last Saturday at Fort Knox. Abell broke the school record for lowest 18-hole score.

Photo by Dennis George



Maci Albro shot a 99 in the SIMU Classic played Saturday at Fort Knox.

Photo by Dennis George

UPDATE

FROM PAGE B3

Rates Up to and Including 4% Plus Exonerations

Property tax rates that are up to and including 4% do not require a public hearing. The district is required to provide public notification of the proposed rates.

Exonerations may be included in the property tax levy but do not trigger recall requirements.

A district may not levy the prior year's rates if those rates exceed the current year's 4% allowable rates.

REQUIRED STEPS: Receipt of Tax Rate Reports

The district receives its Tax Rate Reports. The 45-day period to complete the tax rate adoption process begins on the date the district receives the reports. If the district fails to complete the process within the required 45-day period, compensating rates will be applied to the current year's tax bills.

Meeting #1 – Determine Proposed Rates

The board meets to review and determine the proposed property tax rates.

Our Board did this on August 17, 2026.

Public Notification – Ads #1 and #2

Following Meeting #1, the District notifies the public of the proposed tax rates. The district must publish the notification for two consecutive weeks: On the district's website home page; and in the newspaper with the

largest circulation in the county.

Meeting #2 – Adopt the Rates

Because the proposed rates do not exceed 4% plus exonerations, Meeting #2 does not require a public hearing. The board proceeds with a formal vote to adopt the proposed rates.

Post-Adoption Notification – Ad #3

Following adoption, the district must post the adopted tax rate information on all district social media platforms. The district may also provide a notice containing the adopted rate information to the editors of all print media outlets.

HOW HAS THE SCHOOL TAX PETITION LAWSUIT IMPACTED THIS YEAR'S TAX RATE?

As most people are aware, the district is currently involved in litigation concerning the 3.8-cent portion of our tax rate, commonly referred to as the "nickel" portion. Because this matter remains in litigation, KDE has suspended the implementation of our recallable rate until the litigation is resolved. As a result, the tax rate approved by the Board last year is not serving as the foundation for the rate we are being required to use this year.

This has created some disagreement regarding the interpretation of KRS 132.017, specifically as it relates to the tax rate we are required to use this year and the district's eligibility for the equalization portion of our revenue.

enue.

LaRue County Schools have remained in ongoing communication with KDE throughout this process. On August 10, 2026, I, along with our School Board Chair, Director of Finance, LaRue County Fiscal Agents, and our board attorney met with KDE representatives in Frankfort to advocate for our district. We expressed concerns about the interpretation of the statute, as well as the challenges created by requiring the district to recognize a tax rate our Board did not ultimately approve.

We also wanted to ensure that, if the current litigation is ultimately resolved in the district's favor, LaRue County Schools maintains its eligibility for the equalization portion of the revenue. We believe it is important to protect the district's financial position while this matter is being resolved.

As part of this process, we learned that, on June 3, 2026, KDE recommended that the Kentucky Board of Education approve the "suspension" of the 3.8 cents from the 2025 nickel pending the outcome of the litigation. Once the Kentucky Board of Education approved that suspension, the 3.8-cent recallable nickel portion was excluded from the rates presented for 2026. Accordingly, the proposed 2026 rates reflected the 4% tax rate from 2025, rather than including the 3.8-cent recallable nickel portion

BOYS

FROM PAGE B1

GIRLS

Lady Hawks split two games
LaRue County's girls' team split two games last week.

The Lady Hawks beat North Bullitt 3-1 on Saturday and lost to district nemesis Green County 8-0 on Aug. 26.

No statistics from either game were available.

LaRue County hosts Bullitt Central at 6 tonight and hosts region rival Campbellsville at 6:30 p.m. Monday.



Photo by Jennifer Thrasher

LaRue County's Parker Maupin (29) slides in against a John Hardin opponent during the Kentucky 2A Section 4 Tournament championship game last week at Taylor County.



Photo by Jennifer Thrasher

The LaRue County boys' soccer team was runner-up in last week's Kentucky 2A Section 4 Tournament after losing to John Hardin.



Photo by Jennifer Thrasher

LaRue County's Colten Thrasher sends a free kick up the field against John Hardin last week.

suspended due to the litigation. This has created confusion regarding the change in the base tax rate and how that change relates to the tax rates presented for 2026.

I also want to make one point very clear. During our meeting, KDE staff confirmed that their guidance regarding how this year's tax rate should be calculated is not a reflection of KDE's position on the litigation or its opinion about the potential outcome of the litigation. Their guidance is specific to how they are requiring the district to calculate and recognize the tax rate

for this year while the litigation remains unresolved.

I want to acknowledge that this has created a very confusing and frustrating process—not only for the district, but also for our taxpayers. We are being required to recognize a rate that could ultimately change depending on the outcome of the litigation. That creates uncertainty for the district and makes it difficult to clearly communicate the impact to our taxpayers.

Throughout this process, LaRue County Schools has worked to navigate the legislative

changes, follow the guidance provided by KDE and our legal counsel, and protect the district's financial interests.

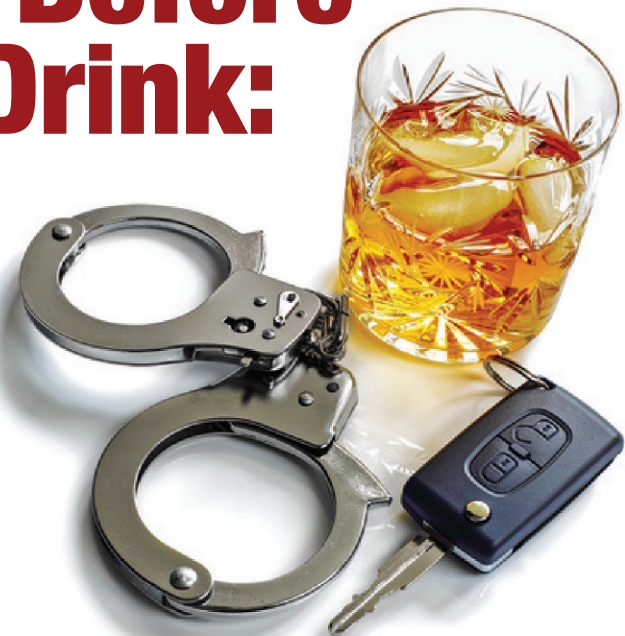
I truly appreciate the support of our community and as always, please feel free to reach out if you have any additional questions.

Our next meeting day will be September 14, 2026 at 6 pm, at the LaRue County High School Library.

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Think Before Your Drink:

Plan Ahead for a Safe Ride Home.



One bad decision can cost a life.
Protect yourself, your loved ones and everyone on the road by staying sober and focused behind the wheel today, this week, this month and all year.

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