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Boone won't raise property taxes

Decision will leave budget shortfall of about \$115,000

BY MARK HANSEL • MHANSEL@NKY.COM • AUGUST 11, 2010

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The Boone County Fiscal Court has voted to accept a projected budget shortfall rather than raise its property tax rates.

The vote keeps the county tax rate on real property at 10.2 cents per \$100 of assessed value and motor vehicles at 15.6 percent, while personal property rates were lowered to 14.6 cents per \$100 of assessed value.

The decision leaves the county with an estimated budget shortfall of about \$115,000.

County Administrator Jeff Earlywine said keeping the tax rate the same does not ensure the same amount of revenue.

"What drives the budget is not the tax rate, but the tax revenue," Earlywine said

Because that revenue is expected to be lower, the same rate is anticipated to result in a shortfall, despite a slightly lower projected county budget this year.

Judge-executive Gary Moore said that the total was less, in part, because many properties had been revalued downward.

"By taking the same real property rate on a lower assessed value, in a sense there is a reduction in the tax bill to many residents," he said.

The county staff recommended a real property rate of 10.3 cents per \$100 of assessed value, which would generate revenue almost equal to the budget that was approved last month, but that idea was rejected.

The rates were approved by a 3-1 vote, with Commissioner Cathy Flaig voting against the resolution after her request for additional rate reductions failed to gain support.

"How about all three go down," she said. "Can we go down to 10.1?"

Earlywine said the rates are determined by the fiscal court, but pointed out that any additional decrease would equate to a larger projected budget shortfall.

"Commissioner, we could go to any rate at the pleasure of the court," Earlywine said.

The county staff estimated that the cut Flaig suggested would increase the projected shortfall to about \$300,000, which the other fiscal court members thought was too much.

"We're already at the bare minimum on spending and on staffing," Commissioner Terri Moore said.

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The compensating tax rate on real property for the county this year, as determined by the Kentucky Department for Local Government, is 11.0 cents per \$100 of assessed value. The county could have approved up to that rate without a hearing, but that was never considered.

There were no recommendations at Tuesday's meeting on where budget cuts to erase the projected shortfall might come from.

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