

**MADISON COUNTY FISCAL COURT  
MADISON COUNTY, KY  
RESOLUTION 20-74**

**A RESOLUTION TO APPROVE THE 2019 MADISON COUNTY  
SHERIFF'S LOCAL TAX SETTLEMENT**

**WHEREAS**, the Madison County Sheriff's Department collected \$55,356,033.40 in taxes for the County in 2019; and

**WHEREAS**, the Madison County Sheriff's Department disburses payments to all Districts within the County; and

**WHEREAS**, the Madison County Sheriff's Local Tax Settlement is prepared annually to allow State Auditors to audit the Madison County Sheriff's Department's books, which is attached hereto this Resolution.

**NOW, THEREFORE, BE IT RESOLVED THAT THE MADISON COUNTY FISCAL COURT DOES HEREBY APPROVE THIS RESOLUTION.**

Motion made by Tom Botkin, seconded by Roger Barger.

| Vote:                   | Yes      | No    |
|-------------------------|----------|-------|
| Judge Reagan Taylor     | <u>X</u> | _____ |
| Magistrate Larry Combs  | _____    | _____ |
| Magistrate John Tudor   | <u>X</u> | _____ |
| Magistrate Roger Barger | <u>X</u> | _____ |
| Magistrate Tom Botkin   | <u>X</u> | _____ |

**Signed:**

R-Taylor  
Reagan Taylor  
Madison County Judge Executive

**Attested:**

Kenny Barger  
Kenny Barger  
Madison County Clerk

### 2019 MADISON COUNTY SHERIFF LOCAL TAX SETTLEMENTS

|                                     | County              | Comm Sch             | Berea Sch           | Health              | Extension           | Ambulance           | Library             | Watershed         |
|-------------------------------------|---------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| Real Estate                         | 4,060,469.33        | 29,874,377.34        | 1,980,159.49        | 2,446,061.74        | 866,885.92          | 2,397,135.40        | 2,837,450.93        | 46,355.43         |
| Tangible                            | 292,222.10          | 2,123,804.82         | 93,264.04           | 210,420.63          | 102,552.73          | 252,504.16          | 318,155.09          |                   |
| Bank Shares - Local Deposits        | 276,578.54          |                      |                     |                     |                     |                     |                     |                   |
| Current Year Additional Bills       | 1,426.53            | 10,946.90            |                     | 859.26              | 305.61              | 843.03              | 998.29              |                   |
| Prior Year Additional Bills         | 33.04               | 247.84               |                     | 20.00               | 6.47                | 19.84               | 23.04               |                   |
| Franchise - Real Estate & Tangible  | 158,616.53          | 1,113,449.18         | 122,046.01          | 93,671.58           | 50,327.65           | 107,305.48          | 134,001.27          |                   |
| Limestone                           | 928.82              | 7,128.40             |                     | 559.53              | 198.30              | 548.34              | 649.05              |                   |
| Exoneration Increases (Real Estate) | 7,317.28            | 54,753.18            | 2,158.93            | 4,408.00            | 1,562.20            | 4,319.84            | 5,113.28            | 364.39            |
| Exoneration Increases (Tangible)    | 265.54              | 1,934.46             | 85.37               | 156.20              | 93.19               | 187.44              | 236.18              |                   |
| Penalties                           | 8,656.74            | 62,820.07            | 5,498.42            | 5,211.83            | 1,877.94            | 5,135.66            | 6,090.69            | 234.78            |
| <b>TOTAL CHARGES</b>                | <b>4,806,514.45</b> | <b>33,249,462.19</b> | <b>2,203,212.26</b> | <b>2,761,368.77</b> | <b>1,023,810.01</b> | <b>2,767,999.19</b> | <b>3,302,717.82</b> | <b>46,954.60</b>  |
|                                     |                     |                      |                     |                     |                     |                     |                     |                   |
| Exoneration Decreases (Real Estate) | 9,811.80            | 70,455.64            | 7,449.21            | 5,910.72            | 2,094.76            | 5,792.51            | 6,856.44            | 96.85             |
| Exoneration Decreases (Tangible)    | 32,726.90           | 245,259.23           |                     | 19,251.12           | 11,485.22           | 23,101.34           | 29,107.69           |                   |
| Delinquents - 62A359 (Real Estate)  | 85,604.17           | 617,438.46           | 60,780.59           | 51,568.78           | 18,275.97           | 50,537.40           | 59,819.78           | 2,070.07          |
| Delinquents - 62A362 (Tangible)     | 4,910.15            | 33,442.70            | 5,155.62            | 2,888.33            | 1,723.18            | 3,465.99            | 4,367.15            |                   |
| Discounts                           | 81,718.85           | 560,103.16           | 36,236.47           | 46,593.08           | 16,974.93           | 46,498.51           | 55,388.17           | 767.49            |
| <b>TOTAL CREDITS</b>                | <b>214,771.87</b>   | <b>1,526,699.19</b>  | <b>109,621.89</b>   | <b>126,212.03</b>   | <b>50,554.06</b>    | <b>129,395.75</b>   | <b>155,539.23</b>   | <b>2,934.41</b>   |
|                                     |                     |                      |                     |                     |                     |                     |                     |                   |
| <b>AMOUNT TO BE COLLECTED</b>       | <b>4,591,742.58</b> | <b>31,722,763.00</b> | <b>2,093,590.37</b> | <b>2,635,156.74</b> | <b>973,255.95</b>   | <b>2,638,603.44</b> | <b>3,147,178.59</b> | <b>44,020.19</b>  |
| Less Commissions                    | 195,149.06          |                      |                     | 111,994.16          | 41,363.38           | 105,544.14          | 133,755.09          | 1,870.86          |
| Amount Due To Taxing District       | 4,396,593.52        | 31,722,763.00        | 2,093,590.37        | 2,523,162.58        | 931,892.57          | 2,533,059.30        | 3,013,423.50        | 42,149.33         |
| Less Amount Previously Remitted     | 4,393,968.05        | 31,704,428.10        | 2,090,744.22        | 2,521,569.96        | 931,336.31          | 2,531,478.98        | 3,011,557.03        | 44,020.19         |
| Less Current & Prior Year Refunds   | 2,624.14            | 18,146.53            | 3,125.99            | 1,592.39            | 555.77              | 1,580.24            | 1,867.23            |                   |
| <b>DUE DISTRICT / (DUE SHERIFF)</b> | <b>1.33</b>         | <b>188.37</b>        | <b>(279.84)</b>     | <b>0.23</b>         | <b>0.49</b>         | <b>0.08</b>         | <b>(0.76)</b>       | <b>(1,870.86)</b> |

**2019 MADISON COUNTY SHERIFF SETTLEMENT EXPLANATION OF OVERPAYMENTS / UNDERPAYMENTS**

|                                                                                                     | County | Comm Sch | Berea Sch | Health | Extension | Ambulance | Library | Watershed  |
|-----------------------------------------------------------------------------------------------------|--------|----------|-----------|--------|-----------|-----------|---------|------------|
| <b>DUE DISTRICT / ( DUE SHERIFF)</b>                                                                | 1.33   | 188.37   | (279.84)  | 0.23   | 0.49      | 0.08      | (0.76)  | (1,870.86) |
| Wrong School District Applied To Refund 2018-30723 (South Madison Properties                        |        | (186.98) | 279.89    |        |           |           |         |            |
| Difference Between Refund Credit Taken From Monthly Reports And Credit That Was Given On Settlement | (0.73) | (0.74)   |           |        | (0.32)    | 0.72      | 0.74    |            |
| Sheriff Did Not Subtract Commission From November Report                                            |        |          |           |        |           |           |         | 384.78     |
| Sheriff Did Not Subtract Commission From December Report                                            |        |          |           |        |           |           |         | 1,277.08   |
| Sheriff Did Not Subtract Commission From January Report                                             |        |          |           |        |           |           |         | 93.14      |
| Sheriff Did Not Subtract Commission From February Report                                            |        |          |           |        |           |           |         | 49.38      |
| Sheriff Did Not Subtract Commission From March Report                                               |        |          |           |        |           |           |         | 25.50      |
| Sheriff Did Not Subtract Commission From April Report                                               |        |          |           |        |           |           |         | 14.24      |
| Sheriff Did Not Subtract Commission From May Report                                                 |        |          |           |        |           |           |         | 26.73      |
|                                                                                                     |        |          |           |        |           |           |         |            |
|                                                                                                     |        |          |           |        |           |           |         |            |
|                                                                                                     |        |          |           |        |           |           |         |            |
|                                                                                                     |        |          |           |        |           |           |         |            |
|                                                                                                     |        |          |           |        |           |           |         |            |
| Unexplained differences mostly attributed to penny rounding                                         | 0.60   | 0.65     | 0.05      | 0.23   | 0.17      | 0.80      | (0.02)  | (0.01)     |