

**MADISON COUNTY FISCAL COURT
MADISON COUNTY, KY
RESOLUTION 2022-85**

**A RESOLUTION TO APPROVE THE 2021 MADISON COUNTY
SHERIFF'S LOCAL TAX SETTLEMENT**

WHEREAS, the Madison County Sheriff's Department collected \$59,802,054.77 in taxes for the County in 2021; 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 AND AUTHORIZES THE JUDGE EXECUTIVE AND/OR HIS DESIGNEE TO EXECUTE SAME ON BEHALF OF THE COUNTY.

Motion made by Botkin, seconded by Barger.

Vote:	Yes	No
Judge Executive Reagan Taylor	<u>✓</u>	<u> </u>
Magistrate Ben Robinson III	<u>✓</u>	<u> </u>
Magistrate John Tudor	<u>✓</u>	<u> </u>
Magistrate Roger Barger	<u>✓</u>	<u> </u>
Magistrate Tom Botkin	<u>✓</u>	<u> </u>

Signed:
R-Taylor
Reagan Taylor
Madison County Judge Executive

6-28-2022
Date

Attested:
Kenny Barger
Kenny Barger
Madison County Clerk

6-28-2022
Date

2021 MADISON COUNTY SHERIFF LOCAL TAX SETTLEMENTS

	County	Comm Sch	Berea Sch	Health	Extension	Ambulance	Library	Watershed
Real Estate	4,299,943.26	34,147,842.86	2,165,244.03	2,828,914.38	1,018,407.89	2,602,597.43	3,055,227.93	46,937.93
Tangible	311,156.66	2,022,831.13	91,646.34	194,406.69	110,378.62	233,288.10	286,555.10	
Bank Shares - Local Deposits	368,322.31							
Current Year Additional Bills	3,242.53	24,540.51	159.25	1,950.31	931.89	1,999.17	2,394.64	
Prior Year Additional Bills	509.02	4,001.94		314.12	119.12	309.27	366.48	
Franchise - Real Estate & Tangible	297,999.32	1,964,861.30	265,160.41	167,985.16	95,606.84	189,039.72	227,752.72	
Limestone	1,032.84	8,534.51		679.50	244.62	625.14	733.86	
Exoneration Increases (Real Estate)	90.82	750.46		59.75	21.51	54.97	64.53	
Exoneration Increases (Tangible)	433.35	2,910.30		228.08	153.73	273.70	336.19	
Penalties	8,156.13	63,112.58	6,162.07	5,335.26	1,951.91	4,941.24	5,808.22	178.05
TOTAL CHARGES	5,290,886.24	38,239,385.59	2,528,372.10	3,199,873.25	1,227,816.13	3,033,128.74	3,579,239.67	47,115.98
Exoneration Decreases (Real Estate)	6,467.23	52,066.27	2,149.82	4,254.75	1,531.71	3,914.37	4,595.13	
Exoneration Decreases (Tangible)	18,843.96	126,552.09		9,917.88	6,684.65	11,901.45	14,618.95	
Delinquents - 62A359 (Real Estate)	62,243.63	480,902.89	52,321.40	40,949.76	14,741.91	37,673.78	44,225.74	1,836.63
Delinquents - 62A362 (Tangible)	11,087.68	73,515.60	1,458.93	5,835.62	3,933.21	7,002.74	8,601.70	
Delinquent Aircraft	28.50			15.00	10.11	18.00	22.11	
Delinquent Prior Year Additional Bills	6.77	53.92		4.23	1.50	4.06	4.83	
Delinquent Inventory-In-Transit				37.01		44.41	54.55	
Delinquent Franchise	4.69	35.14		2.76	1.65	3.31	4.17	
Discounts	88,572.78	636,867.17	39,039.28	53,267.59	19,924.28	50,009.02	58,941.70	761.59
TOTAL CREDITS	187,255.24	1,369,993.08	94,969.43	114,284.60	46,829.02	110,571.14	131,068.88	2,598.22
AMOUNT TO BE COLLECTED	5,103,631.00	36,869,392.51	2,433,402.67	3,085,588.65	1,180,987.11	2,922,557.60	3,448,170.79	44,517.76
Less Commissions	216,904.32			131,137.52	50,191.95	116,902.30	146,547.26	1,892.00
Amount Due To Taxing District	4,886,726.68	36,869,392.51	2,433,402.67	2,954,451.13	1,130,795.16	2,805,655.30	3,301,623.53	42,625.76
Less Amount Previously Remitted	4,882,210.83	36,842,334.28	2,432,106.10	2,958,852.05	1,129,780.45	2,796,153.10	3,298,421.33	44,457.45
Less Current & Prior Year Refunds	4,515.98	34,884.12	2,426.14	2,849.34	1,014.80	2,708.62	3,202.06	41.65
DUE DISTRICT / (DUE SHERIFF)	(0.13)	(7,825.89)	(1,129.57)	(7,250.26)	(0.09)	6,793.58	0.14	(1,873.34)

2021 MADISON COUNTY SHERIFF SETTLEMENT EXPLANATION OF OVERPAYMENTS / UNDERPAYMENTS

	County	Comm Sch	Berea Sch	Health	Extension	Ambulance	Library	Watershed
DUE DISTRICT / (DUE SHERIFF)	(0.13)	(7,825.89)	(1,129.57)	(7,250.26)	(0.09)	6,793.58	0.14	(1,873.34)
Computer Charged Wrong Commission Rate October Report				5,769.07		(5,395.01)		1,459.50
Computer Charged Wrong Commission Rate November Report				913.54		(867.59)		211.95
Computer Charged Wrong Commission Rate December Report				326.72		(308.02)		70.98
Computer Charged Wrong Commission Rate January Report				172.26		(159.36)		84.65
Computer Charged Wrong Commission Rate February Report				32.08		(29.63)		24.48
Computer Charged Wrong Commission Rate March Report				36.83		(34.04)		21.80
Sheriff Didn't Subtract Refunds From January Reports		3,869.19	739.47					
Sheriff Didn't Subtract Refunds From February Reports		2,511.96	390.15					
Sheriff Didn't Subtract Refunds From April Report		1,444.62						
Unexplained differences mostly attributed to penny rounding	(0.13)	(0.12)	0.05	0.24	(0.09)	(0.07)	0.14	0.02