

**MADISON COUNTY FISCAL COURT
MADISON COUNTY, KY
RESOLUTION 2024-75**

**A RESOLUTION TO APPROVE THE 2023 MADISON COUNTY
SHERIFF'S LOCAL TAX SETTLEMENT**

WHEREAS, the Madison County Sheriff's Department collected \$67,814,544.68 in taxes for the County in 2023; 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 THE SAME ON BEHALF OF THE COUNTY.

Motion made by Bathie, seconded by Combs.

Vote:	Yes	No
Judge Executive Reagan Taylor	<u>✓</u>	<u> </u>
Magistrate James Brian Combs	<u>✓</u>	<u> </u>
Magistrate Stephen Lochmueller	<u>✓</u>	<u> </u>
Magistrate Billy Ray Hughes	<u>✓</u>	<u> </u>
Magistrate Tom Botkin	<u>✓</u>	<u> </u>

Signed:
R. Taylor
Reagan Taylor
Madison County Judge Executive

7-23-2024
Date

Attested:
Kenny Barger
Kenny Barger
Madison County Clerk

7-23-2024
Date

4.25% Am. Sch. 1.5%

2023 MADISON COUNTY SHERIFF LOCAL TAX SETTLEMENTS

	County	Comm Sch	Berea Sch	Health	Extension	Ambulance	Library	Watershed
Real Estate	4,669,210.77	39,627,709.93	2,371,837.75	3,090,916.49	1,183,760.37	2,827,844.89	3,353,941.46	48,548.38
Tangible	321,201.46	2,163,507.27	96,015.15	228,084.07	100,999.75	273,700.48	232,645.19	
Bank Shares - Local Deposits	384,158.62							
Current Year Additional Bills	1,298.29	11,378.80		855.56	331.38	788.54	927.04	
Prior Year Additional Bills	1,164.22	8,413.82		658.75	294.37	675.70	778.70	
Franchise - Real Estate & Tangible	305,699.14	2,039,121.11	133,408.81	168,956.34	95,202.50	200,230.16	176,746.31	
2023 Limestone	1,114.62	9,827.54		737.85	282.58	675.05	800.65	
2022 Limestone	1,085.76	9,266.11		713.92	267.72	654.43	773.42	
Exoneration Increases - Tangible	495.43	3,445.99		275.24	155.78	330.29	280.74	
Penalties	8,272.40	68,545.12	5,689.39	5,436.28	2,120.01	5,032.76	5,885.50	177.28
TOTAL CHARGES	5,693,700.71	43,941,215.69	2,606,951.10	3,496,634.50	1,383,414.46	3,309,932.30	3,772,779.01	48,725.66
Exoneration Decreases - Real Estate	7,051.48	59,800.88	3,651.63	4,667.88	1,787.70	4,270.61	5,065.14	
Exoneration Decreases - Tangible	1,241.96	6,590.70	3,153.49	689.98	390.53	827.97	703.78	
Delinquents - Real Estate	83,431.89	692,110.00	66,983.34	55,230.11	21,151.96	50,529.31	59,929.98	1,511.79
Delinquents - Tangible	3,309.95	22,281.54	1,140.59	1,838.94	1,040.76	2,206.61	1,875.61	
Delinquent Prior Year Additional Bills	702.78	5,605.07		439.76	156.07	421.71	500.73	
Discounts	95,616.72	734,955.62	42,530.65	58,461.24	22,703.97	54,830.16	63,130.08	797.35
TOTAL CREDITS	191,354.78	1,521,343.81	117,459.70	121,327.91	47,230.99	113,086.37	131,205.32	2,309.14
AMOUNT TO BE COLLECTED	5,502,345.93	42,419,871.88	2,489,491.40	3,375,306.59	1,336,183.47	3,196,845.93	3,641,573.69	46,416.52
Less Commissions	233,849.70			143,450.53	56,787.80	127,873.84	154,766.88	1,972.70
Amount Due To Taxing District	5,268,496.23	42,419,871.88	2,489,491.40	3,231,856.06	1,279,395.67	3,068,972.09	3,486,806.81	44,443.82
Less Amount Previously Remitted	5,257,343.72	42,327,343.88	2,487,601.61	3,227,214.28	1,276,700.26	3,062,227.36	3,478,865.96	44,443.82
Less Current & Prior Year Refunds	11,150.87	92,515.49	1,889.81	7,341.10	2,695.36	6,743.77	7,939.62	
DUE DISTRICT / (DUE SHERIFF)	1.64	12.51	(0.02)	(2,699.32)	0.05	0.96	1.23	0.00

MONTH	DISCOUNT	PENALTY	REFUNDS	TAX PAID	FRANCHISE FACE AMOUNT	ADDITIONAL / REGULAR FACE AMOUNT
June Franchise		5.96		1,576.86 •	1,570.70	
October Franchise			7,005.20	41,400.19 •	48,405.39	
November Franchise	16.29			195,827.15 •	195,843.44	
December Franchise	6,123.07		51,375.99	248,932.57 •	306,431.63	
January Franchise	1.49			637,423.44 •	637,424.93	
February Franchise	36.34	19.35		120,818.17 •	120,835.16	
March Franchise	2,363.68			115,820.54 •	118,184.22	
April Franchise				610,425.64 •	610,425.64	
June PY Additional				93.45 •		93.45
July PY Add / Limestone	191.52			9,384.44 •		9,575.96
August PY Additional	0.62		29.41	0.80 •		30.83
October Regular	652,988.98		17,431.15	31,948,851.78 •		32,649,271.91
November Regular	73,021.97		2,272.88	4,460,352.43 •		4,535,647.28
December Regular	45.86		6,042.66	2,489,440.08 •		2,495,528.60
January Regular	98.28	19,979.27	2,484.99	868,342.38 •		850,946.38
February Regular		17,668.77		203,475.89 •		185,807.12
March Regular	5.01	13,271.09	3,969.52	145,510.00 •		136,213.44
April Regular	47.49	17,600.68	1,916.29	198,932.09 •		183,295.19
October Report Correction				30,000.00 •		
July Regular Bills 5833 & 5834	15.02			736.18 •		751.20
Totals	734,955.62	68,545.12	92,528.09	42,327,343.88	2,039,121.11	41,047,161.36

[illegible]

MONTH	DISCOUNT	PENALTY	REFUNDS	TAX PAID		FRANCHISE FACE AMOUNT	ADDITIONAL / REGULAR FACE AMOUNT
June Franchise		0.47		128.00 •		133.22	
October Franchise			572.01	3,265.55 •		4,007.90	
November Franchise	1.30			15,158.28 •		15,832.41	
December Franchise	568.50		4,090.45	22,603.34 •		28,447.13	
January Franchise	0.13			50,107.83 •	• 2 Checks	52,332.06	
February Franchise	2.90	1.55		9,385.40 •		9,803.34	
March Franchise	192.56			9,034.63 •		9,628.20	
April Franchise				46,699.27 •		48,772.08	
June PY Additional				6.89 •			7.20
July PY Add / Limestone	14.76			692.29 •			737.78
August PY Add - No Check	0.05		2.26				2.41
October Regular	51,826.73		1,371.27	2,436,544.58 •			2,591,322.41
November Regular	5,838.23		191.02	338,959.66 •			363,853.29
December Regular	3.48		458.89	187,407.41 •			196,208.49
January Regular	7.38	1,612.59	187.55	65,909.38 •			67,425.53
February Regular		1,363.12		15,053.99 •			14,359.06
March Regular	0.38	1,026.50	323.78	10,739.26 •			10,527.96
April Regular	3.71	1,432.05	144.85	15,465.60 •			14,875.00
July Regular Bills 5833 & 5834	1.13			52.92 •			
							56.40
Totals	58,461.24	5,436.28	7,342.08	3,227,214.28		168,956.34	3,259,375.53

[illegible]

TAXING DISTRICT: LIBRARY

MONTH	DISCOUNT	PENALTY	REFUNDS	TAX PAID	FRANCHISE FACE AMOUNT	ADDITIONAL / REGULAR FACE AMOUNT
June Franchise		0.61		147.82 •	153.77	
October Franchise			619.67	4,369.16 •	5,210.27	
November Franchise	1.33			15,480.54 •	16,168.99	
December Franchise	579.87			22,809.99 •	29,016.08	
January Franchise	0.13			53,765.09 •	56,151.66	
February Franchise	2.96	1.58		9,973.10 •	10,417.16	
March Franchise	196.42			9,215.31 •	9,820.76	
April Franchise				47,690.79 •	49,807.62	
June PY Additional				7.47 •		7.80
July PY Add / Limestone	15.99			750.01 •		799.29
August PY Additional	0.06		2.45	0.49 •		3.13
October Regular	56,020.39		1,484.65	2,626,837.43 •		2,801,004.29
November Regular	6,294.73		206.82	369,702.82 •		392,623.34
December Regular	3.74		497.63	202,109.54 •		211,603.92
January Regular	8.01	1,744.99	203.47	71,238.38 •		72,875.92
February Regular		1,478.19		16,318.57 •		15,564.71
March Regular	0.41	1,107.44	351.17	11,585.75 •		11,359.72
April Regular	4.82	1,552.69	157.13	16,806.27 •		16,168.47
July Regular Bills 5833 & 5834	1.22			57.43 •		61.20
Totals	63,130.08	5,895.50	7,940.67	3,478,865.96	176,746.31	3,522,071.79

