



Lexington-Fayette Urban County Government  
DEPARTMENT OF FINANCE

Jim Gray  
Mayor

William O'Mara  
Commissioner

**MEMORANDUM**

**TO:** Mayor Jim Gray  
Urban County Council

**FROM:** William O'Mara, Commissioner  
Department of Finance

*WOS*

**DATE:** July 16, 2015

**SUBJECT:** Fayette County Sheriff – 2015 Urban Service Property Tax

*Approval is requested for the attached agreement between the Lexington-Fayette Urban County Government and the Fayette County Sheriff related to property tax collection.*

*The Lexington-Fayette Urban County Government shall pay the Sheriff the sum of \$350,000 for the ad valorem urban services tax collection services being provided; said sum is to be considered a commission paid for the collection of taxes. The sum shall be payable as follows: \$190,000 on or before November 9, 2015; \$100,000 on or before December 14, 2015; and \$60,000 on or before January 11, 2016.*

*The parties understand and agree that the Sheriff will report this sum as commissions subject to KRS 64.350(1) and the Government in turn shall receive the twenty-five (25%) payment from the state on the Sheriff's commission, pursuant to KRS 64.350(1), in the amount of \$87,500.*

*I am available if you have additional questions.*

/lyb