




**TO:** Mayor Linda Gorton  
Sally Hamilton, CAO  
Urban County Council Members

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

**DATE:** August 9, 2019

**SUBJECT:** Sheriff Ad Valorem – 2019 Property Tax Collection Agreement

---

**Request**

Authorization to execute an agreement with Kathy H. Witt, Sheriff of Fayette County, for the collection of the ad valorem Urban Service District taxes for the 2019 property tax year, at a cost not to exceed \$350,000 for services provided.

**Why are you requesting?**

The Lexington-Fayette Urban County Government shall pay the Sheriff the sum of \$350,000 for collection of the ad valorem Urban Service District property taxes for the 2019 property tax year, with the payments to be treated as a commission paid for the collection of taxes. The sum shall be payable as follows: \$190,000 on or before November 11, 2019; \$100,000 on or before December 11, 2019 and \$60,000 on or before January 11, 2020.

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.

**What is the cost in this budget year and future budget years?**

The cost for this FY is: \$350,000

The cost for future FY is: N/A

**Are the funds budgeted?**

The funds are budgeted: Yes

Account number: 1115-011001-0001-40960

File Number: 0832-19

Director/Commissioner: O'Mara

