

AGREEMENT

THIS AGREEMENT is effective the 1<sup>st</sup> day of October, 2023, and is by and between KATHY H. WITT, Sheriff of Fayette County, hereinafter referred to as “Sheriff”, and the LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT, an urban county government of the Commonwealth of Kentucky pursuant to KRS Chapter 67A, hereinafter referred to as “Government”:

WITNESSETH:

WHEREAS, the Sheriff is pursuant to KRS 134.140 the collector of “State, county and district taxes” and is pursuant to KRS 160.010 and 160.500(1) the collector of school taxes;  
and

WHEREAS, KRS 91A.070 provides that cities may collect their own taxes or elect to hire the Sheriff to collect them; and the Government’s position is that KRS 67A.060(1) and 67A.070 give Urban county governments all powers of cities not in conflict with the general statutes of the state;  
and

WHEREAS, the parties have agreed for the upcoming tax year that the Sheriff will collect the state taxes, county taxes, the school taxes, and the ad valorem urban services taxes pursuant to the terms set forth below:

NOW, THEREFORE, for and in consideration of the mutual promises and covenants contained herein, the parties hereto have bargained and agreed to the terms of this Agreement as follows:

Section 1. The Sheriff will assume all duties involved in collecting and reporting the ad Valorem urban services taxes. The Sheriff shall pay her bond commission and tax audit fees and not seek a return of these expenses. The Sheriff shall remit all collections to the Government daily via electronic transmission of funds.

Section 2. The 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. This sum shall be payable as follows: \$190,000 on or before November 11, 2023; \$100,000 on or before December 11, 2023 and \$60,000 on or before January 11, 2024. The parties understand and agree that the Sheriff will report this sum as commissions subject to KRS 64.35(1) and the Government in turn shall receive twenty-five percent (25%) payment from the state on the Sheriff's commission, pursuant to KRS 64.350(1), in the amount of \$87,500.

Section 3. This Agreement shall be for a period of one tax year and thereafter will be subject to renegotiation. The Agreement shall in no way be construed as limiting, reducing or waiving any constitutional or statutory of the Office of Fayette County Sheriff or the Government, including the right to collect taxes, or with respect to the right to assert any claim with respect to compensation for the collection of taxes, in any future agreements. The Sheriff continue rendering all other services to Fayette County as required by law.

Section 4. The preamble be and hereby is incorporated in this Agreement, the same as if fully set out herein.

SHERIFF OF FAYETTE COUNTY

LEXINGTON-FAYETTE URBAN COUNTY  
GOVERNMENT



By.



KATHY H. WITT, SHERIFF

LINDA GORTON, MAYOR

ATTEST:

  
CLERK OF THE URBAN COUNTY COUNCIL

