



Lexington-Fayette Urban County Government

200 E. Main St
Lexington, KY 40507

Legislation Details (With Text)

File #:	1044-25	Version:	2	Name:	Sheriff Ad Valorem - 2025 and 2026 Property Tax & Parks Tax Collection Agreement
Type:	Resolution	Status:			Approved
File created:	10/30/2025	In control:			Urban County Council
On agenda:	11/20/2025	Final action:			11/20/2025
Enactment date:	11/20/2025	Enactment #:			R-556-2025

Title: A Resolution authorizing the Mayor, on behalf of the Urban County Government, 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 2025 and 2026 property tax years, at a cost not to exceed one percent (1%) of the amount of Fiscal Year 2026 Ad Valorem Urban Service District Taxes collected; two percent (2%) of the amount of Fiscal Year 2027 Ad Valorem Urban Service District Taxes collected; and four and one quarter percent (4.25%) of the amount of Ad Valorem Parks Taxes collected, with the payments to be treated as a commission and the Urban County Government to receive any related payment from the Commonwealth of Ky. [Dept. of Finance, Hensley]

Sponsors:

Indexes:

Code sections:

Attachments: 1. Memo Sheriff Ad Valorem 2025 Prop Tax & Parks Tax Coll Agreement.doc, 2. 2025 draft agreement final 4904-4570-7379 v.1, 3. RESO 1044-25 - Sheriff contract 4912-1793-4202 v.1.pdf, 4. R-556-2025, 5. Contract #341-2025

Date	Ver.	Action By	Action	Result
11/20/2025	2	Urban County Council		
11/18/2025	2	Urban County Council	Received First Reading	
11/18/2025	2	Urban County Council Work Session	Approved and Referred to Docket	Pass

A Resolution authorizing the Mayor, on behalf of the Urban County Government, 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 2025 and 2026 property tax years, at a cost not to exceed one percent (1%) of the amount of Fiscal Year 2026 Ad Valorem Urban Service District Taxes collected; two percent (2%) of the amount of Fiscal Year 2027 Ad Valorem Urban Service District Taxes collected; and four and one quarter percent (4.25%) of the amount of Ad Valorem Parks Taxes collected, with the payments to be treated as a commission and the Urban County Government to receive any related payment from the Commonwealth of Ky. [Dept. of Finance, Hensley]

Authorization to execute an Agreement with Kathy H. Witt, Sheriff of Fayette County, for the collection of the Ad Valorem Urban Service District Taxes and Ad Valorem Parks Taxes for the 2025 and 2026 property tax years. The Ad Valorem Urban Service District Taxes will be collected at a cost of one percent (1%) of the amount of these taxes collected for the first year of the Agreement (FY 2026 taxes) and two percent (2%) of the second year of this Agreement (FY 2027 taxes). The Ad Valorem Parks Taxes will be collected at a cost of four and one quarter percent (4.25%) of the amount of these taxes collected, with the payments to be treated as a commission and the Urban County Government to receive any related payment from the Commonwealth of KY. Budget Amendment in

process to match updated Agreement. (L1044-25)(Hensley)

Budgetary Implications: Yes

Advance Document Review:

Law: Yes, Completed by Evan Thompson, October 16, 2025

Risk Management: N/A

Fully Budgeted: BA in process

Account Number: 1115-011001-0001-40960 (Property Tax)

1148-011001-0001-40960 (Parks Tax)

This Fiscal Year Impact: \$

Annual Impact: \$

Project:

Activity:

Budget Reference:

Current Balance: BA in process

BE IT RESOLVED BY THE COUNCIL OF THE LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT:

Section 1 - That the Mayor, on behalf of the Lexington-Fayette Urban County Government, be and hereby is authorized to execute the Agreement, which is attached hereto and incorporated herein by reference, with Kathy H. Witt, Sheriff of Fayette County, for the collection of the ad valorem Urban Service District taxes for the 2025 and 2026 property tax years, with the payments to be treated as a commission and the Lexington-Fayette Urban County Government to receive any related payment from the Commonwealth of Kentucky.

Section 2 - That an amount, not to exceed one percent (1%) of the amount of Fiscal Year 2026 ad valorem urban service district taxes collected and two percent (2%) of the amount of Fiscal Year 2027 ad valorem urban service district taxes collected, with the latter subject to the appropriation of

sufficient funds in future fiscal years, be and hereby is approved for payment to Kathy H. Witt, Sheriff of Fayette County from account # 1115-011001-0001-40960, pursuant to the terms of the Agreement; and the payment of any related funds from the Commonwealth of Kentucky to the Lexington-Fayette Urban County Government is hereby accepted.

Section 3 - That an amount, not to exceed four and one quarter percent (4.25%) of the amount of ad valorem parks taxes collected, be and hereby is approved for payment to Kathy H. Witt, Sheriff of Fayette County from account # 1115-011001-0001-40960, pursuant to the terms of the Agreement, subject to the appropriation of sufficient funds in future fiscal years; and the payment of any related funds from the Commonwealth of Kentucky to the Lexington-Fayette Urban County Government is hereby accepted.

Section 4 - That this Resolution shall become effective on the date of its passage.

PASSED URBAN COUNTY COUNCIL:

MAYOR

ATTEST:

CLERK OF URBAN COUNTY COUNCIL

1044-25:EPT_4912-1793-4202, v. 1