

Ohio County Fiscal Court
August 26, 2025 5:00 PM
Ohio County Community Center
Hartford, KY

Attendance Taken at 5:00 PM:

Present Board Members:

Michael McKenney
Jason Bullock
Bo Bennett
David Johnston
Dale Beavin
Larry Morphew

I. Call to Order Judge Executive David Johnston

I.A. Prayer and Pledge to American Flag

II. Approve August 11, 2025 Minutes

Motion Passed: Approve the August 11, 2025 minutes passed with a motion by Dale Beavin and a second by Michael McKenney.

6 Yeas - 0 Nays.

Michael McKenney	Yes
Jason Bullock	Yes
Bo Bennett	Yes
David Johnston	Yes
Dale Beavin	Yes
Larry Morphew	Yes

III. Bills, Claims, Payments and Transfers

Motion Passed: Bills, Claims, Payments and Transfers stand approved as presented passed with a motion by Jason Bullock and a second by Bo Bennett.

6 Yeas - 0 Nays.

Michael McKenney	Yes
Jason Bullock	Yes
Bo Bennett	Yes
David Johnston	Yes
Dale Beavin	Yes
Larry Morphew	Yes

IV. Treasurer's July 2025 Financial Statement

Motion Passed: Acknowledged having received the Treasurers July 2025 Financial Statement passed with a motion by Bo Bennett and a second by Michael McKenney.

6 Yeas - 0 Nays.

Michael McKenney	Yes
Jason Bullock	Yes
Bo Bennett	Yes
David Johnston	Yes
Dale Beavin	Yes
Larry Morphew	Yes

V. Sheriff's 2024 Property Tax Settlement

Motion Passed: Acknowledged having received the Sheriff's 2024 Property Tax Settlement passed with a motion by Bo Bennett and a second by Jason Bullock.

6 Yeas - 0 Nays.

Michael McKenney	Yes
Jason Bullock	Yes
Bo Bennett	Yes

David Johnston	Yes
Dale Beavin	Yes
Larry Morphey	Yes

VI. Sheriff's 2024 Oil and LSG Settlement

Motion Passed: Acknowledged having received the Sheriff's 2024 Oil and LSG Settlement passed with a motion by Bo Bennett and a second by Michael McKenney.

6 Yeas - 0 Nays.

Michael McKenney	Yes
Jason Bullock	Yes
Bo Bennett	Yes
David Johnston	Yes
Dale Beavin	Yes
Larry Morphey	Yes

VII. Ohio County Public Library 2025-2026 Tax Rates

Discussion: Ohio County Public Library presented their 2025-2026 Tax rates of Real at 8.9% and personal at 8.9%. See attached.

Motion Passed: Acknowledged receiving the Ohio County Public Library 2025-2026 Tax Rates of 8.9% for Real and 8.9% for Personal passed with a motion by Bo Bennett and a second by Jason Bullock.

6 Yeas - 0 Nays.

Michael McKenney	Yes
Jason Bullock	Yes
Bo Bennett	Yes
David Johnston	Yes
Dale Beavin	Yes
Larry Morphey	Yes

VIII. Ohio County Extension Office 2025-2026 Tax Rates

Motion Passed: Approved the Ohio County Extension Office 2025-2026 Tax Rates compensating rates of of .0600% Real Property, .0674% Personal Property, .0180% Motor Vehicle passed with a motion by Jason Bullock and a second by Bo Bennett.

6 Yeas - 0 Nays.

Michael McKenney	Yes
Jason Bullock	Yes
Bo Bennett	Yes
David Johnston	Yes
Dale Beavin	Yes
Larry Morphey	Yes

IX. Ohio County Sheriff's Office Surplus K9 Astro

Motion Passed: Approve Ohio County Sheriff's Office to Surplus K9 Astro passed with a motion by Jason Bullock and a second by Michael McKenney.

6 Yeas - 0 Nays.

Michael McKenney	Yes
Jason Bullock	Yes
Bo Bennett	Yes
David Johnston	Yes
Dale Beavin	Yes
Larry Morphey	Yes

X. Contract - Ohio County Coroner Bay Floor

Motion Passed: Approve Judge to sign contract for concrete coating of the Ohio County Coroner's bay floor with Icon Concrete Coating passed with a motion by Larry Morphey and a second by Dale Beavin.

6 Yeas - 0 Nays.

Michael McKenney	Yes
Jason Bullock	Yes
Bo Bennett	Yes
David Johnston	Yes
Dale Beavin	Yes
Larry Morphey	Yes

XI. Phone System Bids

Discussion: The Phone Committee met and went over the bids received for the for Ohio County Government phone system.

Motion Passed: Approve bid from AT&T for new phone system, and for the Judge to sign the 60 Month contract passed with a motion by Michael McKenney and a second by Bo Bennett.

6 Yeas - 0 Nays.

Michael McKenney	Yes
Jason Bullock	Yes
Bo Bennett	Yes
David Johnston	Yes
Dale Beavin	Yes
Larry Morphey	Yes

XII. 7. Closed Session Under KRS 61.810 Chapter 1 Section C & F

Motion Passed: Approved to enter into closed session under KRS 61.810 Chapter 1 Section C & F passed with a motion by Larry Morphey and a second by Dale Beavin.

6 Yeas - 0 Nays.

Michael McKenney	Yes
Jason Bullock	Yes
Bo Bennett	Yes
David Johnston	Yes
Dale Beavin	Yes
Larry Morphey	Yes

XII.A. Return From Closed Session

Motion Passed: Approved having returned from Closed Session passed with a motion by Bo Bennett and a second by Michael McKenney.

6 Yeas - 0 Nays.

Michael McKenney	Yes
Jason Bullock	Yes
Bo Bennett	Yes
David Johnston	Yes
Dale Beavin	Yes
Larry Morphey	Yes

XIII. Personnel

XIII.A. Employee Status Change

Motion Passed: To move Charlie Shields from Salary Exempt to Salary Non-Exempt passed with a motion by David Johnston.

6 Yeas - 0 Nays.

Michael McKenney	Yes
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Jason Bullock	Yes
Bo Bennett	Yes
David Johnston	Yes
Dale Beavin	Yes
Larry Morphew	Yes

XIII.B. Road Department Personnel

Motion Passed: Approved Road Department personnel new hire of Tommy Gill, full-time, at a rate of \$21.17 per hour passed with a motion by David Johnston.

6 Yeas - 0 Nays.

Michael McKenney	Yes
Jason Bullock	Yes
Bo Bennett	Yes
David Johnston	Yes
Dale Beavin	Yes
Larry Morphew	Yes

XIII.C. Senior Center Personnel

Motion Passed: Approved Senior Center personnel new hire of Dana Rowland, part-time, at a rate of \$14.40 per hour passed with a motion by David Johnston.

6 Yeas - 0 Nays.

Michael McKenney	Yes
Jason Bullock	Yes
Bo Bennett	Yes
David Johnston	Yes
Dale Beavin	Yes
Larry Morphew	Yes

XIII.D. Custodial Personnel

Motion Passed: Approved Custodial personnel new hire of Lennie Harris, part-time, at a rate of \$14.40 per hour passed with a motion by David Johnston.

6 Yeas - 0 Nays.

Michael McKenney	Yes
Jason Bullock	Yes
Bo Bennett	Yes
David Johnston	Yes
Dale Beavin	Yes
Larry Morphew	Yes

XIV. Committee Reports

Suicide Prevention Committee will be having their annual event, this year to be called Survive and Thrive at the Ohio County Park, Saturday.

Viewing Committee Report for Tucker Hollow will be discussed at the next court meeting.

XV. Magistrate's Comments and Requests

XV.A. District 1 - Magistrate Michael McKenney

Discussion: Reminded everyone about the upcoming Ohio County Fair

XV.B. District 2 - Magistrate Jason Bullock

Discussion: Reminded everyone about Jerusalem Ridge Festival, Thursday is free day for Ohio County citizens.

XV.C. District 3 - Magistrate Bo Bennett

Discussion: Reminded everyone about upcoming Centertown Days

XV.D. District 4 - Magistrate Dale Beavin

Discussion: Dale Beavin stated that he was making a motion to vote on the Biodigester Ordinance.

Motion Failed: Motion to vote on the Biodigester Ordinance failed with a motion by Dale Beavin and a second by Larry Morphew.

2 Yeas - 4 Nays.

Michael McKenney	No
Jason Bullock	No
Bo Bennett	No
David Johnston	No
Dale Beavin	Yes
Larry Morphew	Yes

XV.E. District 5 - Magistrate Larry Morphew

Discussion: Larry Morphew stated that more people were needed at the road department. Cook Lane residents upset about their road

XVI. Citizen's Comments


Discussion: Brandon Thomas stated that KY 1903 was closed back when Armstrong Coal came through, the road is still closed, wanted to know when this was going to be opened back up. Judge stated that the road was never taken in as a county road, it is still a state road, he said follow up calls would be made with the state and the coal company.

Citizen asked if a committee had been formed looking into the Hamilton Community to tap into Rough River intake. Judge stated that this needed to go to the water board.

XVII. Adjournment

Judge Executive

Ohio County Fiscal Court Clerk

	Ohio County Fiscal Court Meeting REGULAR Judge Executive - David Johnston				
Michael McKenney Magistrate District 1	Jason Bullock Magistrate District 2	Bo Bennett Magistrate District 3	Dale Beavin Magistrate District 4	Larry Morpew Magistrate District 5	Justin Keown County Attorney
Ohio County Fiscal Court Meeting August 26, 2025 5:00 pm <ol style="list-style-type: none">1. Call to Order, Prayer and Pledge2. Approve August 11, 2025 Minutes3. Bills, Claims, Payments and Transfers4. Treasurer's July 2025 Financial Statement5. Sheriff's 2024 Property Tax Settlement6. Sheriff's 2024 Oil and LSG Settlement7. Ohio County Public Library 2025-2026 Tax Rates8. Ohio County Extension Office 2025-2026 Tax Rates9. Ohio County Sheriff's Office Surplus K9 Astro10. Contract – Ohio County Coroner Bay Floor11. Monitoring Agreement12. Phone System Bids13. Closed Session Under KRS 61.810 Chapter 1 Section C & F Return From Closed Session14. Personnel15. Committee Reports16. Magistrates Comments and Requests17. County Officials Comments and Requests18. Citizens Comments19. Adjournment					

2024 TAX SETTLEMENT

	STATE	COUNTY	SCHOOL	LIBRARY	HEALTH	EXTENSION	SOIL	WATERSHED	FIREACRES
Real Estate	965,746.05	673,351.63	5,067,898.90	815,914.10	399,101.79	540,897.56	79,827.92	9,987.48	6,509.72
Tangible	354,874.43	54,496.77	371,568.10	60,621.94	28,842.87	54,230.33			
Bank Shares/Deposits									
Franchise - Real Estate									
Franchise - Tangible									
Exonerated Increases (Real Estate)									
Exonerated Increases (Tangible)									
Penalties	4,581.12	3,112.81	23,382.96	3,760.90	1,839.70	2,501.70	364.64	204.85	28.95
TOTAL CHARGES	1,325,201.60	730,961.21	5,462,849.96	880,296.94	429,784.36	597,729.59	80,192.56	10,192.33	6,538.67
Exonerated Decreases (Real Estate)	4,497.26	3,968.26	29,838.39	4,946.47	2,373.02	3,261.05	455.40	238.71	
Exonerated Decreases (Tangible)	1,936.55	178.95	1,218.69	196.00	95.87	175.33			
Delinquents - 62A359 (Real Estate)	15,437.94	10,764.07	81,013.79	13,030.19	6,373.46	8,639.58	1,274.69	206.58	48.72
Delinquents - 62A359 (Tangible)	565.84	109.36	744.67	119.77	59.68	107.14			
Delinquents - 62A362 (Real Estate)	38.15	26.60	200.20						
Delinquents - 62A362 (Tangible)									
Discounts	22,064.06	11,922.58	89,051.75	14,355.81	7,006.01	9,767.56	1,299.35	147.81	98.58
TOTAL CREDITS	44,558.80	26,999.82	202,167.39	32,648.24	15,906.94	21,950.65	3,029.44	583.10	148.30
CHARGES LESS CREDITS	1,280,641.80	703,961.39	5,260,682.57	847,648.70	413,877.42	575,778.93	77,163.12	9,599.23	6,390.37
Less Commissions	54,422.19	29,918.36	118,365.38	56,029.26	17,588.83	24,470.60	3,279.43	407.97	271.60
Amount Due To Taxing District	1,226,219.61	674,043.03	5,142,317.19	811,619.44	396,288.59	551,308.33	73,883.69	9,191.26	6,118.77
Less Amount Previously Remitted	1,220,658.54	670,869.22	5,119,059.70	807,702.22	394,430.53	548,523.11	73,619.63	9,191.26	6,118.77
Less Current & Prior Year Refunds	5,561.07	3,173.81	23,257.49	3,917.22	1,858.06	2,785.22	264.06		
AMOUNT DUE TO COMPLETE SETTLEMENT									

OHIO COUNTY SHERIFF ADAM L. WRIGHT 31-Jul-25 DATE

Worksheet For County Settlement

District	STATE	COUNTY	SCHOOL	LIBRARY	HEALTH	EXTENSION	SOIL	WATERSHED	FIREACRES
Real Estate Rate	0.109	0.076	0.572	0.092	0.045	0.061	0.009	0.04	2
372 Increase Assmt									
372 Increase Tax									
359 Delinq Assmt	14,163,250	14,163,250	14,163,250	14,163,250	14,163,250	14,163,250	14,163,250	516,450	2,387
359 Delinq Tax	15,437.94	10,764.07	81,013.79	13,030.19	6,373.46	8,639.58	1,274.69	206.58	48.72
362 Delinq Assmt	35,000	35,000	35,000						
362 Delinq Tax	38.15	26.60	200.20						
372 Decrease Assmt	5,016,690	5,016,690	5,016,690	5,016,690	5,016,690	5,016,690	5,016,690	247,370	
372 Decrease Tax	4,497.26	3,998.26	29,938.39	4,946.47	2,373.02	3,261.05	455.40	238.71	
Tangible Rate	0.45	0.084	0.572	0.092	0.045	0.0823			
372 Increase Assmt									
372 Increase Tax									
359 Delinq Assmt	130,187	130,187	130,187	130,187	130,187	130,187	130,187		
359 Delinq Tax	585.64	109.36	744.67	119.77	58.58	107.14			
362 Delinq Assmt									
362 Delinq Tax									
372 Decrease Assmt	430,345	213,040	213,040	213,040	213,040	213,040	213,040		
372 Decrease Tax	1,936.55	178.95	1,218.59	196.00	95.87	175.33			

Summary of Discount, Penalty and Amount Remitted

District	STATE	COUNTY	SCHOOL	LIBRARY	HEALTH	EXTENSION	SOIL	WATERSHED	FIREACRES
Discount	22,064.06	11,922.58	89,051.75	14,355.81	7,008.01	9,767.56	1,299.35	147.81	99.58
Add/Suppl/Ovrt Discount	-	-	-	-	-	-	-	-	-
Minerals Discounts	-	-	-	-	-	-	-	-	-
Franchise Discounts	-	-	-	-	-	-	-	-	-
TOTAL DISCOUNTS	22,064.06	11,922.58	89,051.75	14,355.81	7,008.01	9,767.56	1,299.35	147.81	99.58
Penalty	4,581.12	3,112.81	23,382.96	3,760.90	1,839.70	2,501.70	364.64	204.85	28.95
Add/Suppl/Ovrt Penalty	-	-	-	-	-	-	-	-	-
Minerals Penalty	-	-	-	-	-	-	-	-	-
Franchise Penalty	-	-	-	-	-	-	-	-	-
TOTAL PENALTY	4,581.12	3,112.81	23,382.96	3,760.90	1,839.70	2,501.70	364.64	204.85	28.95
Commission	54,422.19	29,918.36	118,365.38	36,029.26	17,588.83	24,470.60	3,279.43	407.97	271.60
Commission Minerals	-	-	-	-	-	-	-	-	-
Commission Franchise	-	-	-	-	-	-	-	-	-
Commission Add/Suppl/Ovrt	-	-	-	-	-	-	-	-	-
TOTAL COMMISSIONS	54,422.19	29,918.36	118,365.38	36,029.26	17,588.83	24,470.60	3,279.43	407.97	271.60
Amount Remitted	1,220,658.54	670,869.22	5,119,059.70	807,702.22	384,430.53	548,523.11	73,619.63	9,191.26	6,118.77
Minerals Remitted	-	-	-	-	-	-	-	-	-
Franchise Remitted	-	-	-	-	-	-	-	-	-
Add/Suppl/Ovrt Remitted	-	-	-	-	-	-	-	-	-
TOTAL REMITTED	1,220,658.54	670,869.22	5,119,059.70	807,702.22	384,430.53	548,523.11	73,619.63	9,191.26	6,118.77
REFUNDS	5,561.07	3,173.81	23,257.49	3,917.22	1,858.06	2,785.22	264.06	-	-

Regular Tax Collections Discount, Penalty and Amount Remitted

District	October	November	December	January	February	March	April	TOTAL
STATE	Discounts	20,243.22	1,813.16	7.55	0.13			22,064.06
	Penalty	-	-	-	-	1,440.89	1,256.51	4,581.12
	Commission	42,157.19	5,629.50	2,861.57	2,107.90	679.33	588.81	54,422.19
	Amount Remitted	947,010.60	126,710.14	64,170.10	47,383.78	8,717.17	13,543.79	1,220,658.54
COUNTY	Discounts	11,179.09	738.14	5.26	0.09			11,922.58
	Penalty	-	-	-	-	1,003.67	806.99	3,112.81
	Commission	23,280.94	2,487.13	1,589.13	1,433.60	471.80	378.23	29,918.36
	Amount Remitted	522,034.84	55,950.84	35,595.00	32,224.45	6,083.31	10,558.75	670,869.22
SCHOOL	Discounts	83,553.33	5,458.14	39.61	0.67			89,051.75
	Penalty	-	-	-	-	7,530.35	6,061.55	23,382.96
	Commission	92,119.47	9,780.97	6,275.33	5,701.54	1,104.33	1,504.10	118,365.38
	Amount Remitted	3,984,138.29	424,306.96	271,072.15	247,145.28	46,709.94	81,060.39	5,119,059.70
LIBRARY	Discounts	13,471.44	877.89	6.37	0.11			14,355.81
	Penalty	-	-	-	-	658.48	974.93	3,760.90
	Commission	28,054.86	2,971.52	1,907.20	1,732.17	335.50	571.06	36,029.26
	Amount Remitted	628,995.45	66,846.40	42,716.41	38,935.52	7,253.10	12,780.71	807,702.22
HEALTH	Discounts	6,573.43	429.41	3.12	0.05			7,006.01
	Penalty	-	-	-	-	592.47	476.91	1,839.70
	Commission	13,689.45	1,453.53	932.57	847.29	184.12	279.34	17,588.83
	Amount Remitted	306,975.64	32,698.04	20,887.51	19,045.45	3,597.30	6,249.49	394,430.53
EXTENSION	Discounts	9,146.75	616.62	4.22	0.07			9,767.56
	Penalty	-	-	-	-	803.47	650.72	2,501.70
	Commission	19,048.48	2,056.57	1,302.59	1,155.69	223.45	378.83	24,470.60
	Amount Remitted	426,890.64	46,267.69	29,481.80	25,977.86	4,901.06	8,512.71	548,523.11
SOIL	Discounts	1,227.38	71.34	0.62	0.01			1,299.35
	Penalty	-	-	-	-	118.37	93.59	364.64
	Commission	2,556.07	254.28	170.55	166.45	32.41	55.81	3,279.43
	Amount Remitted	57,417.24	5,718.91	3,817.74	3,741.32	710.09	1,237.79	73,619.63
WATERSHED	Discounts	140.61	7.15	-	0.05			147.81
	Penalty	-	-	-	-	18.78	27.30	204.85
	Commission	292.82	46.07	31.42	8.37	7.24	12.76	407.97
	Amount Remitted	6,597.17	1,037.84	707.83	188.37	163.24	209.25	9,191.26
FIREACRES	Discounts	93.20	6.29	0.08	0.01			99.58
	Penalty	-	-	-	-	9.11	6.22	28.95
	Commission	194.08	23.68	32.04	11.26	3.24	4.39	271.80
	Amount Remitted	4,372.60	533.53	721.96	253.68	72.87	98.64	6,116.77

2024 Property Settlement

2024 Oil & LSG Settlement

	STATE	COUNTY	SCHOOL	LIBRARY	HEALTH	EXTENSION	SOIL	Fire Acres
Real Estate								
Tangible								
Bank Shares/Deposits								
Franchise - Real Estate								
Franchise - Tangible								
Exonerations Increases (Real Estate)								
Exonerations Increases (Tangible)								
Mineral Charges	8,544.71	5,833.64	44,609.34	7,196.68	3,513.34	4,741.68	702.70	
Penalties	73.43	51.07	384.13	61.90	32.98	40.89	6.05	
TOTAL CHARGES	8,618.14	5,884.71	44,993.47	7,258.58	3,546.32	4,782.57	708.75	
Exonerations Decreases (Real Estate)								
Exonerations Decreases (Tangible)								
Delinquents - 62A359 (Real Estate)	823.76	574.37	4,322.86	695.29	340.09	461.00	68.02	
Delinquents - 62A359 (Tangible)	131.60	87.74	652.25	108.52	51.95	66.96	10.39	
Delinquents - 62A362 (Real Estate)	37.36	26.05	196.06	31.53	15.42	20.91	3.08	
Delinquents - 62A362 (Tangible)								
Discounts	115.33	80.06	601.75	97.10	47.39	63.93	9.47	
TOTAL CREDITS	1,108.05	768.22	5,772.92	932.44	454.85	612.80	90.96	
CHARGES LESS CREDITS	7,510.09	5,216.49	39,220.55	6,326.14	3,091.47	4,169.77	617.79	
Less Commissions	319.46	221.93	883.30	269.13	131.38	177.39	26.28	
Amount Due To Taxing District	7,190.63	4,994.56	38,337.25	6,057.01	2,960.09	3,992.38	591.51	
Less Amount Previously Remitted	7,197.75	4,999.53	38,374.72	6,063.03	2,960.25	3,996.37	592.07	
Less Current & Prior Year Refunds								
AMOUNT DUE TO COMPLETE SETTLEMENT	(7.12)	(4.97)	(37.47)	(6.02)	(0.16)	(3.99)	(0.56)	

OHIO COUNTY SHERIFF ADAM L. WRIGHT 31-Jul-25 DATE

Worksheet For County Settlement

District	STATE	COUNTY	SCHOOL	LIBRARY	HEALTH	EXTENSION	SOIL		
Real Estate Rate 24 OIL LSG	0.109	0.076	0.572	0.092	0.045	0.061	0.009		
372 Increase Assmt									
372 Increase Tax									
359 Delinq Assmt	755,745	755,745	755,745	755,745	755,745	755,745	755,745		
359 Delinq Tax	823.76	574.37	4,322.86	695.29	340.09	461.00	68.02		
362 Delinq Assmt	34,277	34,277	34,277	34,277	34,277	34,277	34,277		
362 Delinq Tax	37.36	26.05	196.06	31.53	15.42	20.91	3.08		
372 Decrease Assmt									
372 Decrease Tax									
Tangible Rate 23 OIL	0.114	0.076	0.565	0.094	0.045	0.058	0.009		
372 Increase Assmt									
372 Increase Tax									
359 Delinq Assmt	115,442	115,442	115,442	115,442	115,442	115,442	115,442		
359 Delinq Tax	131.60	87.74	652.25	108.52	51.95	66.96	10.39		
362 Delinq Assmt 23 OIL									
362 Delinq Tax									
372 Decrease Assmt									
372 Decrease Tax									

Summary of Discount, Penalty and Amount Remitted

District	STATE	COUNTY	SCHOOL	LIBRARY	HEALTH	EXTENSION	SOIL	Fire Acres
Discount	-	-	-	-	-	-	-	-
Add/Suppl/Omit Discount	-	-	-	-	-	-	-	-
Minerals Discounts	115.33	80.06	601.75	97.10	47.39	63.93	9.47	-
Franchise Discounts	-	-	-	-	-	-	-	-
TOTAL DISCOUNTS	115.33	80.06	601.75	97.10	47.39	63.93	9.47	-
Penalty	-	-	-	-	-	-	-	-
Add/Suppl/Omit Penalty	-	-	-	-	-	-	-	-
Minerals Penalty	73.43	51.07	384.13	61.90	32.96	40.89	6.05	-
Franchise Penalty	-	-	-	-	-	-	-	-
TOTAL PENALTY	73.43	51.07	384.13	61.90	32.96	40.89	6.05	-
Commission	-	-	-	-	-	-	-	-
Commission Minerals	319.46	221.93	893.30	269.13	131.38	177.39	26.28	-
Commission Franchise	-	-	-	-	-	-	-	-
Commission Add/Suppl/Omit	-	-	-	-	-	-	-	-
TOTAL COMMISSIONS	319.46	221.93	893.30	269.13	131.38	177.39	26.28	-
Amount Remitted	-	-	-	-	-	-	-	-
Minerals Remitted	7,197.75	4,999.53	38,374.72	6,063.03	2,980.25	3,986.37	592.07	-
Franchise Remitted	-	-	-	-	-	-	-	-
Add/ Suppl/ Omit Remitted	-	-	-	-	-	-	-	-
TOTAL REMITTED	7,197.75	4,999.53	38,374.72	6,063.03	2,980.25	3,986.37	592.07	-
REFUNDS	-	-	-	-	-	-	-	-

Mineral Tax Collections Discount, Penalty and Amount Remitted

District		JAN OIL	FEB OIL	MAR OIL	MAY OIL	JULY OIL	JAN LSG	FEB LSG	MAR LSG	TOTAL
STATE	Discounts	97.79	5.48	8.03	-	-	4.03	-	-	115.33
	Penalty	-	-	66.10	5.08	0.74	-	-	1.51	73.43
	Commission	203.65	19.58	81.51	2.59	0.34	8.38	1.77	1.64	319.46
COUNTY	Amount Remitted	4,588.23	440.91	1,836.35	58.53	7.77	188.87	39.96	37.13	7,197.75
	Discounts	67.83	3.82	5.60	-	-	2.81	-	-	80.06
	Penalty	-	-	48.02	3.49	0.51	-	-	1.05	51.07
SCHOOL	Commission	141.26	13.64	56.78	1.79	0.24	5.85	1.24	1.15	221.93
	Amount Remitted	3,102.45	307.27	1,278.75	40.22	5.41	131.68	27.86	25.89	4,998.53
	Discounts	509.79	28.72	42.11	-	-	21.13	-	-	601.75
LIBRARY	Penalty	-	-	348.19	28.17	3.87	-	-	7.90	384.13
	Commission	562.04	54.33	226.09	7.09	0.96	23.29	4.93	4.57	893.30
	Amount Remitted	24,417.86	2,360.47	9,822.17	308.03	41.58	1,011.84	214.06	198.91	38,374.72
HEALTH	Discounts	82.31	4.62	6.77	-	-	3.40	-	-	97.10
	Penalty	-	-	55.75	4.26	0.62	-	-	1.27	61.90
	Commission	171.42	16.51	68.76	2.17	0.29	7.08	1.50	1.40	269.13
EXTENSION	Amount Remitted	3,881.98	372.04	1,548.94	49.06	6.54	159.41	33.72	31.34	6,063.03
	Discounts	40.16	2.25	3.31	-	-	1.66	-	-	47.39
	Penalty	-	-	27.25	2.07	3.04	-	-	0.62	32.98
SOIL	Commission	83.63	8.07	33.61	1.06	0.14	3.46	0.73	0.88	131.38
	Amount Remitted	1,884.30	181.94	757.19	23.82	3.20	77.98	16.50	15.32	2,980.25
	Discounts	54.13	3.06	4.49	-	-	2.26	-	-	63.93
SOIL	Penalty	-	-	38.88	2.76	0.41	-	-	0.84	40.89
	Commission	112.74	10.94	45.50	1.42	0.19	4.69	0.99	0.92	177.39
	Amount Remitted	2,538.91	246.47	1,024.98	31.81	4.35	105.71	22.35	20.78	3,996.37
SOIL	Discounts	8.03	0.45	0.66	-	-	0.33	-	-	9.47
	Penalty	-	-	5.44	0.42	0.06	-	-	0.13	6.05
	Commission	16.73	1.62	6.72	0.20	0.03	0.69	0.15	0.14	26.28
SOIL	Amount Remitted	376.88	36.37	151.41	4.80	0.64	15.60	3.29	3.08	592.07
	Discounts	-	-	-	-	-	-	-	-	-
	Penalty	-	-	-	-	-	-	-	-	-
SOIL	Commission	-	-	-	-	-	-	-	-	-
	Amount Remitted	-	-	-	-	-	-	-	-	-
	Discounts	-	-	-	-	-	-	-	-	-
SOIL	Penalty	-	-	-	-	-	-	-	-	-
	Commission	-	-	-	-	-	-	-	-	-
	Amount Remitted	-	-	-	-	-	-	-	-	-
SOIL	Discounts	-	-	-	-	-	-	-	-	-
	Penalty	-	-	-	-	-	-	-	-	-
	Commission	-	-	-	-	-	-	-	-	-
SOIL	Amount Remitted	-	-	-	-	-	-	-	-	-
	Discounts	-	-	-	-	-	-	-	-	-
	Penalty	-	-	-	-	-	-	-	-	-
SOIL	Commission	-	-	-	-	-	-	-	-	-
	Amount Remitted	-	-	-	-	-	-	-	-	-
	Discounts	-	-	-	-	-	-	-	-	-

COMMONWEALTH OF KENTUCKY
DEPARTMENT OF REVENUE
OFFICE OF PROPERTY VALUATION

ATTN: MELANIE WARGA
OHIO CO PUBLIC LIBRARY
413 MAIN STREET
HARTFORD KY 42347

(PLEASE INDICATE ANY CONTACT OR ADDRESS CHANGES ABOVE)

KRS 132.487 REQUIRES ALL APPLICABLE TAXING DISTRICTS THAT PROPOSE TO LEVY A TAX ON MOTOR VEHICLES VALUED AS OF JANUARY 1, TO SUBMIT TO THE DEPARTMENT ON OR BEFORE OCTOBER 1 OF THE YEAR PRECEDING THE ASSESSMENT DATE, THE TAX RATE TO BE LEVIED AGAINST VALUATIONS AS OF THE ASSESSMENT DATE. ANY DISTRICT THAT FAILS TO TIMELY SUBMIT THE TAX RATE SHALL RECEIVE THE RATE IN EFFECT FOR THE PRIOR YEAR.

A number of motor vehicle tax rates have been submitted to the Department of Revenue in the past which may not have been calculated correctly. Some jurisdictions used compensating rates or calculations based upon House Bill 19.

Please note that MOTOR VEHICLE TAX RATES ARE NOT dependent upon compensating rates or the 4% limitations set forth in House Bill 44 or House Bill 19. Instead, all local taxing districts that propose to tax motor vehicles can levy a rate on motor vehicles that does "not exceed the rate that could have been levied on motor vehicles by the district on January 1, 1983 assessments of motor vehicles." Thus, a local district may levy a rate up to the maximum available 1983 tax rate for motor vehicles.

CONTACT INFORMATION ON ESTABLISHING RATES: SCHOOL DISTRICTS SHOULD CONTACT THE DEPARTMENT OF EDUCATION AT (502) 564-3846. ALL OTHER TAXING JURISDICTIONS SHOULD CONTACT THE DEPARTMENT OF LOCAL GOVERNMENT AT (502) 573-2382 OR TOLL FREE AT 800-346-5606.

2026 MOTOR VEHICLE & WATERCRAFT PROPERTY TAX RATE CERTIFICATION

The tax rate for 2025 was 4.200 cents per \$100.00 of assessed value. I certify that the OHIO CO PUBLIC LIBRARY will levy a property tax rate of 4.200 cents per \$100 of assessed value upon motor vehicles and watercraft for the calendar year of 2026.

Debra Phelps Signature of Tax District Representative President Title 8/14/2025 Date

COUNTY OF OHIO TELEPHONE (270) 298-3790

STATE OF KENTUCKY

Subscribed and sworn this 14th day of August, 2025

09/05/2027 My Commission Expires *[Signature]* Notary Public

Please confirm the accuracy of the tax rate written on this form. This is not your tangible or real property tax rate. Please review the form before submitting.

You may certify your motor vehicle and watercraft property tax rate above and return this form to:

OFFICE OF PROPERTY VALUATION
STATE VALUATION BRANCH
PERSONAL PROPERTY SECTION
501 HIGH STREET STA 32, 4TH FL
FRANKFORT, KY 40601

VIA FAX: 502-564-8192
EMAIL: ASHLEY.SHEEKS@KY.GOV
PHONE: 502-564-7097
EMAIL: JUSTIN.TAYLOR@KY.GOV
PHONE: 502-564-7098

ORIGINAL TO: KY Department of Revenue
Office of Property Valuation
FAX: (502) 564-8192
EMAIL: 62A3000taxrates@ky.gov

PROPERTY TAX RATE REQUEST FORM FOR TAX YEAR _____

TEAM
KENTUCKY

62A3000 (04-25)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE
Office of Property Valuation
501 High Street, Station 32
Frankfort, Kentucky 40601-2103

* Please fill-in the current year on the blank line above.

The original form should be completed and submitted within 45 days of the Department's certification KRS 132.027 TO: County Clerk

This form is necessary to ensure that your jurisdiction will receive the appropriate amount of property tax revenue from state collections and to ensure your current mailing address is on file to send the CHECKS for collected revenue.

* DO NOT LEAVE A BOX BLANK! If you elected not to adopt a rate for a tax type, please enter "0" or check the "NO" box.

Tax Rates Per \$100
Exc: 10¢ D: 1000

Deadline to submit November 15th

TAX TYPE	1 *	2 *	3 *	GENERAL REAL ESTATE RATE
REAL PROPERTY		8.9		GENERAL TANGIBLE PERSONAL PROPERTY RATE
TANGIBLE PERSONAL PROPERTY		8.9		KRS 132.028 and 88.246 Rate on business inventories levied by a city, urban-county government and fiscal court. Subject to the provisions of KRS 132.027 and KRS 68.245 a city, urban-county government or county fiscal court may levy a rate on business inventories equal to or less than the prevailing rate of taxation on other tangible personal property in the respective city, urban-county government or county.
INVENTORY <small>This is your tangible rate allowed for all taxing jurisdictions, even in a city, urban-county government, or fiscal court that has levied a rate less than the prevailing tangible rate.</small>		8.9		
OPTIONAL TAXES <small>If your jurisdiction has voted to tax the following optional items, please check "YES". Otherwise, check "NO".</small>	132.200 Property subject to state tax only. All property subject to taxation for state purposes shall also be subject to taxation in the county, city, school, or other taxing district in which it has a taxable situs, except the class of property described in KRS 132.030 and the following classes of property, which shall be subject to taxation for state purposes only:			
AIRCRAFT <small>Taxed at tangible rate, or exempt tangible rate rate.</small>	4 *	YES <input checked="" type="checkbox"/>	NO <input type="checkbox"/>	(18) Aircraft not used in the business of transporting persons or property for compensation or hire <u>if an exemption is approved by the county, city, school, or other taxing district in which the aircraft has its taxable situs;</u>
DOCUMENTED WATERCRAFT <small>Taxed at tangible rate, or exempt tangible rate rate.</small>	5 *	YES <input checked="" type="checkbox"/>	NO <input type="checkbox"/>	(19) Federally documented vessels not used in the business of transporting persons or property for compensation or hire or for other commercial purposes, <u>if an exemption is approved by the county, city, school, or other taxing district in which the federally documented vessel has its taxable situs;</u>
IN-TRANSIT INVENTORY <small>Taxed at prevailing tangible rate or exempt tangible rate; cities, counties, and schools cannot receive a waiver from the Transit Inventory (KRS 132.088(2)).</small>	6 *	YES <input checked="" type="checkbox"/>	NO <input type="checkbox"/>	132.088 Local taxation of personal property held for shipment out-of-state (3) Any fire district or other special taxing district may exempt from the ad valorem tax personal property placed in a warehouse or distribution center for the purpose of subsequent shipment to an out-of-state destination.

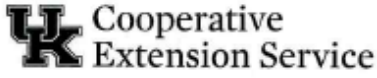
PLEASE PRINT YOUR CURRENT MAILING ADDRESS AND CONTACT INFORMATION. REMEMBER, THIS ADDRESS WILL BE USED TO SEND COMMUNICATIONS AND CHECKS FOR COLLECTED REVENUE.

County: Ohio Taxing Jurisdiction Name: Ohio County Public Library
 Contact Person: Melanis Marga Title: Director
 Mailing Address: 413 Main Street State: Ky Zip Code: 42347
 City: Hartsville Email: mmarga@ocplibrary.org
 Telephone: (270) 298-3790 Fax: (270) 298-4214

As the representative for the local jurisdiction named above, I certify that these requested property tax rates have been set for the above year.

Signature: *Debra Phelps* Date: 8/14/2025
 Print Name: Debra Phelps Title: President

Questions concerning this form and the property tax rate levies can be directed to Ashley Sheeks at (502) 564-7097 or Justin Taylor at (502) 564-7098



Ohio County
Office

August 19, 2025

To: David Johnston, Ohio County Judge Executive

The Ohio County Extension District Board met on Tuesday, August 19, 2025 to set tax rates for 2025.

The Extension District Board are approved and are submitting tax rates included with the attached form.

Real Property	<u>.0600</u>	<u>Yes</u> Compensating Rate
Personal Property	<u>.0674</u>	<u>Yes</u> Compensating Rate
Motor Vehicle	<u>.0180</u>	
Optional Tax Rates:		<u>Yes</u> Aircraft
		<u>Yes</u> Documented Watercraft Non KY Registered Watercraft
		<u>Yes</u> In Transit Inventory

Sincerely,

Gary Druin

County Extension Agent for 4-H Youth Development, Ohio County

1337 Clay Street | Hartford, KY 42347 | P: 270-298-7441 | ohio.ca.uky.edu

**Cooperative
Extension Service**

Agriculture and Natural Resources
Family and Consumer Sciences
4-H Youth Development
Community and Economic Development

MARTIN-GATTON COLLEGE OF AGRICULTURE, FOOD AND ENVIRONMENT

Educational programs of Kentucky Cooperative Extension serve all people regardless of economic or social status and will not discriminate on the basis of race, color, ethnic origin, national origin, creed, religion, political belief, sex, sexual orientation, gender identity, gender expression, pregnancy, marital status, genetic information, age, veteran status, physical or mental disability or reprisal or retaliation for prior civil rights activity. Reasonable accommodation of disability may be available with prior notice. Program information may be made available in languages other than English.
University of Kentucky, Kentucky State University, U.S. Department of Agriculture, and Kentucky Counties, Cooperating.
Lexington, KY 40506



Disabilities
accommodated
with prior notification.

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