Ohio County Fiscal Court
August 25, 2026 5:00 PM
Ohio County Community Center
Hartford, KY

Attendance Taken at 5:00 PM:

Present Board Members:
David Johnston
Dale Beavin
Larry Morphew
Michael McKenney
Jason Bullock
Bo Bennett

I. Public Hearing of Ohio County Tax Rates

II. Call to Order Judge Executive David Johnston

II.A. Prayer and Pledge to American Flag

III. Approve August 11, 2026 Minutes

Motion Passed: Approved August 11, 2026 Minutes passed with a motion by Dale Beavin and a second by Larry Morphew.

6 Yeas - 0 Nays.

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

IV. Approve August 17, 2026 Special Call Minutes

Motion Passed: Motion to approve August 17, 2026 Special Call minutes passed with a motion by Dale Beavin and a second by Larry Morphew.

6 Yeas - 0 Nays.

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

V. 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 Dale Beavin.

6 Yeas - 0 Nays.

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

VI. Occupational Tax Administrator Bond Renewal

Motion Passed: Acknowledged having received a copy of the Occupational Tax Admin Bond renewal. passed with a motion by Michael McKenney and a second by Dale Beavin.

6 Yeas - 0 Nays.

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

VII. Transfer of Delinquent Property Tax Bills

Motion Passed: Acknowledged having received the Transferring of Delinquent property tax bills from the Sheriff to the County Clerk passed with a motion by Bo Bennett and a second by Michael McKenney.

6 Yeas - 0 Nays.

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

VIII. 2025 Property Tax Settlement

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

6 Yeas - 0 Nays.

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

IX. Letter for Road Department Flex Funds

Motion Passed: Approve signing of letter concerning Road Department Flex Funds and DLG approval to move forward with the work passed with a motion by Larry Morphew and a second by Dale Beavin.

6 Yeas - 0 Nays.

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

X. Ohio County Public Library 2026-2027 Tax Rates

Motion Passed: Acknowledged receiving the Ohio County Public Library 2026-2027 Tax Rates of 8.5% for Real and 8.5% for Personal passed with a motion by Jason Bullock and a second by Bo Bennett.

6 Yeas - 0 Nays.

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

XI. County 2026/2027 Real Estate Tax Rates

Motion Passed: Approved the 2026/2027 Ohio County Real Estate tax rate at .00075 passed with a motion by Jason Bullock and a second by Michael McKenney.

6 Yeas - 0 Nays.

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

XII. County 2026/2027 Tangible Tax Rate

Motion Passed: Approved the Ohio County Tangible Personal Tax rate at .00084 passed with a motion by Jason Bullock and a second by Bo Bennett.

6 Yeas - 0 Nays.

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

XIII. County 2026/2027 Motor Vehicle Tax Rate

Motion Passed: Approved the 2026/2027 Ohio County Motor Vehicle tax rate of 6.3 passed with a motion by Bo Bennett and a second by Michael McKenney.

6 Yeas - 0 Nays.

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

XIV. County 2026/2027 Watercraft Tax Rate

Motion Passed: Approved the 2026/2027 Ohio County Watercraft tax rate of 6.3 passed with a motion by Bo Bennett and a second by Michael McKenney.

6 Yeas - 0 Nays.

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

XV. Resolution 2027-6 - RDAAP Authorizing & Designation of SPGE

Motion Passed: Motion to pass Resolution 2027-6 - RDAAP Authorizing & Designation of SPGE passed with a motion by Jason Bullock and a second by Michael McKenney.

6 Yeas - 0 Nays.

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

XVI. Road Department Tri-Axle Truck Surplus

Motion Passed: Motion to surplus from road department a 2026 Mack Tri-axle dump truck passed with a motion by Jason Bullock and a second by Dale Beavin.

6 Yeas - 0 Nays.

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

XVII. Road Department Truck Bids

XVII.A. F550 Truck

Motion Passed: Motion to accept bid from Ruxor for the F550 price being $72,026.75, passed with a motion by Dale Beavin and a second by Jason Bullock.

6 Yeas - 0 Nays.

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

XVII.B. Tri-Axle Dump Truck

Discussion: This is for the dump truck on the program where the county will buy a new one each year, while putting the one from the prior year on surplus to pay for the new one.

Motion Passed: Motion to accept the bid of Worldwide Equipment for a 2026 Mack Granite tri axle dump truck passed with a motion by Dale Beavin and a second by Jason Bullock.

6 Yeas - 0 Nays.

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

XVIII. Ohio County Coroner's Office Update - Donnie Pearson

Discussion: Deputy Coroner, Donnie Pearson, gave the court a department update and spoke on how when he started in 2020 the coroner’s office was in the basement of the community center and now they have their own building next door to the community center. Then spoke on some of the procedures of the office.

XIX. 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 Morphew and a second by Dale Beavin.

6 Yeas - 0 Nays.

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

XIX.A. Return From Closed Session

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

6 Yeas - 0 Nays.

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

XX. Committee Reports

Discussion: Judge Johnston presented to the court, that if any of the magistrates would like to go in from their discretionary for a mosquito fogger to be used on county properties. Each magistrate agreed to contribute, so the cost $1600 will be split 6 ways.

Jason Bullock, member of the Jerusalem Ridge Committee, reminded everyone about the upcoming Festival, September 10-13, and that Thursday Ohio County residents can get in free, and Friday, Saturday and Sunday is half price to Ohio County Residents.

XX.A. Ohio County Kentucky Agency for Substance Abuse Policy (KYASAP)

Discussion: Judge Johnston stated that no action had been taken in closed session, however from the closed session an item of business to bring up, he called on Magistrate Jason Bullock to present it.

Kentucky ASAP had suggested projects to use opioid funds to three county organizations, each organization will do their own MOA, Memorandum of Agreement, stating what they can use the money for. Checks to be issued in $1,000 increments, and receipts must be brought in to show where the money went.

First is Breaking Chains for $12,000, second is Father's House for $12,000 and then CPS for $4,000

Motion Passed: Motion to approve opioid funds as presented and for the Treasurer to have the ability to write the checks passed with a motion by Jason Bullock and a second by Dale Beavin.

6 Yeas - 0 Nays.

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

XXI. Magistrate's Comments and Requests

XXI.A. District 1 - Magistrate Michael McKenney

Discussion: Michael McKenney thanked all who were in attendance, especially the representatives of Breaking Chains and Father's House

XXI.B. District 2 - Magistrate Jason Bullock

XXI.C. District 3 - Magistrate Bo Bennett

XXI.D. District 4 - Magistrate Dale Beavin

Discussion: Dale Beavin stated that he had received questions as to why 2 mowing machines would be on the same road, and he explained that it took 2 to get it all due to the mower's size. They are going to research a solution

Motion Passed: Motion to advertise for bids for a batwing mower passed with a motion by Jason Bullock and a second by Dale Beavin.

6 Yeas - 0 Nays.

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

XXI.E. District 5 - Magistrate Larry Morphew

Discussion: Larry Morphew asked if there was any way to get more people mowing and it was stated that if the road department could acquire a "batwing" mower that would help. Mr. Morphew read from information that he had received at a recent training held in Frankfort on data centers.

XXII. County Officials Comments and Requests

XXIII. Citizen's Comments

XXIV. Adjournment

_____
Judge Executive

_____
Ohio County Fiscal Court Clerk

Ohio County
Fiscal Court Meeting
REGULAR
Judge Executive - David Johnston

Michael McKenney	Jason Bullock	Bo Bennett	Dale Beavin	Larry Morphew	Justin Keown
Magistrate	Magistrate	Magistrate	Magistrate	Magistrate	County
District 1	District 2	District 3	District 4	District 5	Attorney

Ohio County Fiscal Court Meeting

August 25, 2026 5:00 pm

1. Public Hearing of Ohio County Tax Rates
2. Call to Order Prayer and Pledge
3. Approve August 11, 2026 Minutes
4. Approve August 17, 2026 Special Call Minutes
5. Bills, Claims, Payments and Transfers
6. Occupational Tax Administrator's Bond Renewal
7. Transfer of Delinquent Property Tax Bills
8. Sheriff's 2025 Property Tax Settlement
9. Letter for Road Department Flex Funds
10. Ohio County Public Library 2026-2027 Tax Rates
11. County 2026/2027 Real Estate Tax Rates
12. County 2026/2027 Tangible Tax Rate
13. County 2026/2027 Motor Vehicle
14. County 2026/2027 Watercraft Tax Rate
15. Resolution 2027-6 - RDAAP Authorizing & Designation of SPGE
16. Road Department Tri-Axle Truck Surplus
17. Road Department Truck Bids
18. Ohio County Coroner's Office Update – Donnie Pearson
19. Closed Session Under KRS 61.810 Chapter 1 Section C & F

    Return From Closed Session
20. Committee Reports
21. Magistrates Comments and Requests
22. County Officials Comments and Requests
23. Citizens
24. Adjournment

62A358 (9-22)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

Receipt for Transferring Delinquent Property Tax Bills From the Sheriff to the County Clerk

TEAM KENTUCKY

I, ADAM L WRIGHT (name of sheriff), Sheriff of OHIO (name of county) County, do hereby certify that the 20 25 delinquent property tax bill lists (Revenue Form 62A359 and 62A362) have been prepared and the number of outstanding tax bills due is 719 (number of bills).

In accordance with KRS 134.122, all delinquent tax bills are hereby transferred to the OHIO (name of county) County Clerk as of 5/4/2026 (date of transfer).

I further certify that the total amount due on the delinquent property tax bills, including all penalties and fees at the time of transfer, is $210,452.21 (amount of delinquencies) signed and acknowledged this 4 day of MAY, 20 26.


signature of sheriff

OHIO (name of county) County Sheriff

I, BESS RALPH (name of county clerk), County Clerk of OHIO (name of county) County, hereby acknowledge the receipt of 719 (number of bills) delinquent property tax bills for the 20 25 tax year. I further acknowledge that the total amount due, including all penalties and fees at the time of transfer, for these tax bills is $210,452.21 (amount of delinquencies) as of 5/4/2026 (date of transfer).


signature of county clerk

OHIO (name of county) County Clerk

2025 PROPERTY TAX SETTLEMENT

	STATE	COUNTY	SCHOOL	LIBRARY	HEALTH	EXTENSION	SOIL	WATERSHED			Fire Acres
Real Estate	1,121,068.32	722,118.53	5,461,320.49	845,158.80	426,689.75	571,289.07	83,618.88	10,216.16			6,497.36
Tangible	186,936.46	34,894.77	239,278.57	36,971.98	18,693.73	27,998.83					
Bank Shares/Deposits											
Franchise - Real Estate											
Franchise - Tangible											
Exoneration Increases (Real Estate)											
Exoneration Increases (Tangible)											
Penalties	4,490.50	2,911.80	21,974.22	3,395.40	1,716.89	2,300.50	329.43	60.66			19.10
TOTAL CHARGES	1,312,495.28	759,925.10	5,722,573.28	885,526.18	447,100.37	601,588.40	83,948.31	10,276.82			6,516.46
Exoneration Decreases (Real Estate)											
Exoneration Decreases (Tangible)											
Delinquents - 62A359 (Real Estate)	17,222.55	12,348.24	93,586.69	14,460.44	7,311.46	9,748.61	1,462.29	371.20			82.60
Delinquents - 62A359 (Tangible)	3,807.17	794.52	5,802.38	896.55	425.64	637.51		49.91			
Delinquents - 62A362 (Real Estate)		46.74									
Delinquents - 62A362 (Tangible)	115.10										
Discounts	20,518.23	12,086.00	91,015.04	14,089.23	7,110.91	9,569.98	1,337.62	160.44			97.96
TOTAL CREDITS	41,663.05	25,275.50	190,404.11	29,446.22	14,848.01	19,956.10	2,799.91	581.55			180.56
CHARGES LESS CREDITS	1,270,832.23	734,649.60	5,532,169.17	856,079.96	432,252.36	581,632.30	81,148.40	9,695.27			6,335.90
Less Commissions	53,766.59	31,047.89	123,772.41	36,178.63	18,266.00	24,579.78	3,427.85	411.65			269.14
Amount Due To Taxing District	1,217,065.64	703,601.71	5,408,396.76	819,901.33	413,986.36	557,052.52	77,720.55	9,283.62			6,066.76
Less Amount Previously Remitted	1,211,328.73	699,490.35	5,377,222.99	815,083.86	411,522.39	553,768.32	77,227.19	9,274.33			6,063.30
Less Current & Prior Year Refunds	5,767.99	4,135.88	31,341.93	4,843.06	2,448.88	3,264.51	489.83				
AMOUNT DUE TO COMPLETE SETTLEMENT	(31.08)	(24.52)	(168.16)	(25.59)	15.09	19.69	3.53	9.29			3.46

OHIO **COUNTY** **ADAM L WRIGHT** **SHERIFF** **8/20/2026** **DATE**

62A385
Commonwealth of Kentucky
REVENUE CABINET
8/24/2026

Summary of Charges

	Year	Bill #	STATE	COUNTY	SCHOOL	LIBRARY	HEALTH	EXTENSION	SOIL	WATERSHED		Fire Acres	Total
Charges													
Real Estate			1,121,068.32	722,118.53	5,461,320.49	845,158.80	426,689.75	571,289.07	83,618.88	10,216.16		6,497.36	**9,247,977.36**
Tangible			186,936.46	34,894.77	239,278.57	36,971.98	18,693.73	27,998.83					**544,774.34**
Bank Shares/ Deposits													-
Franchise - Real Estate													-
Franchise - Tangible													-
TOTAL CHARGES			1,308,004.78	757,013.30	5,700,599.06	882,130.78	445,383.48	599,287.90	83,618.88	10,216.16		6,497.36	9,792,751.70
Mineral Charges													
Oil													-
Gas													-
LSG													-
Clay													-
Total Minerals			-	-	-	-	-	-	-	-		-	-
Add/ Supp/ Omit Charges													

Worksheet For County Settlement

District	STATE	COUNTY	SCHOOL	LIBRARY	HEALTH	EXTENSION	SOIL	WATERSHED			Fire Acres
Real Estate Rate	0.106	0.076	0.576	0.089	0.045	0.06	0.009	0.04			2
372 Increase Assmt											
372 Increase Tax											
359 Delinq Assmt	16,247,690	16,247,690	16,247,690	16,247,690	16,247,690	16,247,690	16,247,690	928,000			4,130
359 Delinq Tax	17,222.55	12,348.24	93,586.69	14,460.44	7,311.46	9,748.61	1,462.29	371.20			82.60
362 Delinq Assmt		61,500									
362 Delinquent Tax		46.74									
372 Decrease Assmt											
372 Decrease Tax											
Tangible Rate	0.45	0.084	0.576	0.089	0.045	0.0674		0.05			
372 Increase Assmt											
372 Increase Tax											
359 Delinq Assmt	846,037	945,858	1,007,358	1,007,358	945,858	945,858		99,821			
359 Delinq Tax	3,807.17	794.52	5,802.38	896.55	425.64	637.51		49.91			
362 Delinq Assmt	161,321										
362 Delinquent Tax	115.10										
372 Decrease Assmt											
372 Decrease Tax											

Summary of Discount, Penalty and Amount Remitted

District	STATE	COUNTY	SCHOOL	LIBRARY	HEALTH	EXTENSION	SOIL	WATERSHED			Fire Acres
Discount	20,518.23	12,086.00	91,015.04	14,089.23	7,110.91	9,569.98	1,337.62	160.44	-	-	97.96
Add/Supp/Omit Discount	-	-	-	-	-	-	-	-	-	-	-
Minerals Discounts	-	-	-	-	-	-	-	-	-	-	
Franchise Discounts	-	-	-	-	-	-	-	-	-	-	
TOTAL DISCOUNTS	20,518.23	12,086.00	91,015.04	14,089.23	7,110.91	9,569.98	1,337.62	160.44	-	-	97.96
Penalty	4,490.50	2,911.80	21,974.22	3,395.40	1,716.89	2,300.50	329.43	60.66	-	-	19.10
Add/Supp/Omitt Penalty	-	-	-	-	-	-	-	-	-	-	-
Minerals Penalty	-	-	-	-	-	-	-	-	-	-	
Franchise Penalty	-	-	-	-	-	-	-	-	-	-	
TOTAL PENALTY	4,490.50	2,911.80	21,974.22	3,395.40	1,716.89	2,300.50	329.43	60.66	-	-	19.10
Commission	53,766.59	31,047.89	123,772.41	36,178.63	18,266.00	24,579.78	3,427.85	411.65	-	-	269.14
Commission Minerals	-	-	-	-	-	-	-	-	-	-	
Commission Franchise	-	-	-	-	-	-	-	-	-	-	
Commission Add/Supp/Omit	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMISSIONS	53,766.59	31,047.89	123,772.41	36,178.63	18,266.00	24,579.78	3,427.85	411.65	-	-	269.14
Amount Remitted	1,211,328.73	699,490.35	5,377,222.99	815,063.86	411,522.39	553,768.32	77,227.19	9,274.33	-	-	6,063.30
Minerals Remitted	-	-	-	-	-	-	-	-	-	-	
Franchise Remitted	-	-	-	-	-	-	-	-	-	-	
Add/ Supp/ Omit Remitted	-	-	-	-	-	-	-	-	-	-	-
TOTAL REMITTED	1,211,328.73	699,490.35	5,377,222.99	815,063.86	411,522.39	553,768.32	77,227.19	9,274.33	-	-	6,063.30
REFUNDS	5,767.99	4,135.88	31,341.93	4,843.06	2,448.88	3,264.51	489.83				

Regular Tax Collections Discount, Penalty and Amount Remitted

District		October	November	December	January	February	March	April							TOTAL
STATE	Discounts	19,024.46	1,475.31	-	2.34	15.36	2.53	-							20,518.23
	Penalty	-	-	-	685.04	795.18	1,397.73	1,692.55							4,490.50
	Commission	39,617.98	5,667.74	3,742.29	2,747.07	515.17	693.86	817.78							53,798.59
	Amount Remitted	890,759.98	127,067.60	84,059.20	61,738.23	11,405.22	14,776.29	18,305.29							1,211,328.73
COUNTY	Discounts	11,991.29	570.21	-	1.66	11.01	1.81	-							12,096.00
	Penalty	-	-	-	486.33	527.11	937.34	949.02							2,911.80
	Commission	23,951.16	2,232.61	2,202.96	1,377.16	369.37	455.74	462.68							31,047.89
	Amount Remitted	538,307.65	49,852.76	49,450.68	30,919.05	8,177.28	10,138.44	10,338.62							696,490.35
SCHOOL	Discounts	86,856.18	4,268.72	-	12.73	83.47	13.73	-							91,015.04
	Penalty	-	-	-	3,776.80	3,994.99	7,083.10	7,119.32							21,974.22
	Commission	95,537.34	8,855.75	8,797.15	5,453.62	1,462.05	1,823.41	1,838.31							123,772.41
	Amount Remitted	4,236,269.38	8,855.75	389,615.71	241,567.07	64,775.44	80,091.49	81,057.03							5,377,222.99
LIBRARY	Discounts	13,415.69	658.82	-	1.97	12.90	2.12	-							14,089.23
	Penalty	-	-	-	583.58	617.30	1,094.47	1,100.05							3,395.40
	Commission	27,937.86	2,584.67	2,567.57	1,591.71	432.56	532.19	536.53							36,178.63
	Amount Remitted	627,993.87	57,708.10	57,634.30	35,734.17	9,676.35	11,938.75	11,986.13							815,063.66
HEALTH	Discounts	6,770.36	335.12	-	0.99	6.52	1.07	-							7,110.91
	Penalty	-	-	-	295.08	312.14	553.43	556.24							1,716.89
	Commission	14,099.11	1,305.91	1,298.27	804.83	218.72	269.10	271.30							18,266.00
	Amount Remitted	316,876.30	29,179.50	29,142.32	18,068.55	4,842.27	5,986.32	6,061.78							411,522.39
EXTENSION	Discounts	9,108.86	451.20	-	1.33	8.69	1.43	-							9,569.98
	Penalty	-	-	-	393.42	416.15	740.39	750.54							2,300.50
	Commission	18,998.99	1,756.06	1,740.60	1,089.67	291.60	359.97	365.89							24,579.78
	Amount Remitted	426,335.82	352.67	39,072.23	24,464.74	6,455.86	8,008.03	8,175.87							553,766.32
SOIL	Discounts	1,278.11	58.03	-	0.20	1.30	0.21	-							1,337.62
	Penalty	-	-	-	59.02	62.44	107.58	100.39							329.43
	Commission	2,661.64	232.69	247.90	140.76	43.76	52.37	49.18							3,427.85
	Amount Remitted	59,811.49	52.91	5,563.61	3,158.44	968.58	1,184.53	1,097.98							77,227.19
WATERSHED	Discounts	155.18	5.26	-	-	-	-	-							160.44
	Penalty	-	-	-	3.83	3.53	11.10	42.20							60.66
	Commission	323.15	27.94	26.81	8.94	1.89	5.19	19.73							411.65
	Amount Remitted	7,260.49	-	604.04	156.36	42.56	116.91	444.51							9,274.33
	Discounts														-
	Penalty														-
	Commission														-
	Amount Remitted														-
	Discounts														-
	Penalty														-
	Commission														-
	Amount Remitted														-
Fire Acres	Discounts	91.01	6.55	-	0.02	0.38	-	-							97.96
	Penalty	-	-	-	2.60	3.60	6.67	5.83							19.10
	Commission	189.52	27.44	21.19	20.44	4.36	3.33	2.86							269.14
	Amount Remitted	5,767.99	618.21	477.47	460.52	98.14	74.80	64.41							6,083.30

Ohio County

David Johnston

Judge Executive

130 East Washington • Suite 215
Hartford, Kentucky 42347
Phone (270) 298-4400 • Fax (270) 298-4408
E-mail: OCJudge@OhioCountyKY.gov

August 24, 2026

Pursuant to KRS 68.310, disbursements from each county budget fund are limited to 65% of the budgeted amount through December 31. The statute provides an exception when the County Judge/Executive, the Fiscal Court, and the State Local Finance Officer unanimously agree in writing that an emergency exists which warrants an exemption.

Based on the circumstances described below, we respectfully request an exemption from the limitations of KRS 68.310 for the following fund(s):

- **Fund A:** Road Department: To move forward with Flex Funds. **Ohio Co FY27 Flex #21627 $292,968.00 – CB06 FLEX FUNDS Resolution 2027-5; Bend Lane, Flint Springs Road, Morgantown Road, Bit Resurfacing. Funds to be reimbursed per Flex after work is completed.**

Attached is supporting documentation for your review. Based on this information, we respectfully request your concurrence that the circumstances in **Ohio County** constitute an emergency warranting an exemption under KRS 68.310.

Sincerely,

County Judge/Executive _____ Date _____

Magistrate/Commissioner _____ Date _____
(On behalf of the Fiscal Court)

State Local Finance Officer _____ Date _____

Kentucky

FINANCE AND ADMINISTRATION CABINET
DEPARTMENT OF REVENUE
OFFICE OF PROPERTY VALUATION

Ohio CO PUBLIC LIBRARY
413 MAIN ST
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 of calculations based upon House Bill 19.

Please note the MOTOR VEHICLE TAX RATES ARE NOT dependent upon compensating rates or the 4% limitations set forth in House Bill 44 or House Bill 9. 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.

2027 MOTOR VEHICLE & WATERCRAFT PROPERTY TAX RATE CERTIFICATION

The tax rate for 2026 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 2027.

Delora Phelps — Signature of Tax District Representative
President — Title
8/11/2026 — Date

COUNTY OF OHIO
STATE OF KENTUCKY

TELEPHONE (270) 298-3790

Subscribed and sworn this 11th day of August, 20 26

09/05/2027 — My Commission Expires
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
DIVISION OF STATE VALUATION
PERSONAL PROPERTY BRANCH
501 HIGH STREET
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

62A3000 (04-26)

Commonwealth of Kentucky
DEPARTMENT OF REVENUE
Office of Property Valuation
501 High Street, Station 32
Frankfort, Kentucky 40601-2103

TEAM KENTUCKY.

PROPERTY TAX RATE REQUEST FORM FOR TAX YEAR 2026-2027

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

* 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 132.0225

COPY 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.

Deadline to submit November 15th

TAX TYPE	Tax Rates Per $100 Ex: 10¢ = 0.1000	
REAL PROPERTY	1 * 8.5	GENERAL REAL ESTATE RATE
TANGIBLE PERSONAL PROPERTY	2 * 8.5	GENERAL TANGIBLE PERSONAL PROPERTY RATE
INVENTORY This is your tangible rate above for all taxing jurisdictions unless you are a city, urban-county government, or fiscal court that has levied a rate less than the prevailing tangible rate.	3 * 8.5	KRS 132.028 and 68.246 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.
OPTIONAL TAXES If your jurisdiction has voted to tax the following optional items, please check "YES." Otherwise, check "NO."	If "YES" is selected, the items are taxed at the prevailing tangible rate (box #2 above).	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 Taxed at tangible rate, or exempt; not motor vehicle rate.	4 * YES ☑ NO ○	(18) Aircraft not used in the business of transporting persons or property for compensation or hire if an exemption is approved by the county, city, school, or other taxing district in which the aircraft has its taxable situs;
DOCUMENTED WATERCRAFT NON KY REGISTERED WATERCRAFT Taxed at tangible rate, or exempt; not motor vehicle rate.	5 * YES ☑ NO ○	(19) Federally documented vessels not used in the business of transporting persons or property for compensation or hire or for other commercial purposes, if an exemption is approved by the county, city, school, or other taxing district in which the federally documented vessel has its taxable situs;
IN-TRANSIT INVENTORY Taxed at prevailing tangible rate or exempt. Note: Cities, counties, and schools cannot receive revenue from In-Transit Inventory (KRS 132.099(2))	6 * YES ☑ NO ○	132.099 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: Melanie Warga		**Title:** Director	
Mailing Address: 413 South Main Street			
City: Hartford		**State:** KY	**Zip Code:** 42347
Telephone: (270) 298-3790	**Fax:** (270) 298-4214	**Email:** mwarga@ocplibrary.org	

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: Debora Phelps		**Date:** 8/11/2026	
Print Name: Debora 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

2026 TAX RATES

Real Estate	2025 Assessments	2026 Assessments	Increase/Decrease		RATE	Anticipated Receipts
OPTION ONE	$982,333,983	$1,050,676,891	$68,342,908	Compensating Rate	0.00073	$766,994
OPTION TWO	$982,333,983	$1,050,676,891	$68,342,908	4% Increase Public Hearing Required	0.00075	$788,008

Tangible Personal	2025 Assessments	2026 Assessments	Increase/Decrease		RATE	Anticipated Receipts
OPTION ONE	$315,199,803	$375,750,264	$60,550,461	Compensating Rate	0.00079	$296,843
OPTION TWO	$315,199,806	$375,750,264	$60,550,458	4% Increase Public Hearing Required	0.00084	$313,751

Motor Vehicle and Watercraft	2025 Assessments	2026 Assessments	Increase/Decrease		RATE	Anticipated Receipts
TAX RATE	$210,991,425	$226,019,721	$15,028,296	MOTOR VEHICLE	6.3	$142,392.42
TAX RATE	$6,523,359	$6,778,888	$255,529	WATERCRAFT	6.3	$4,271

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

FISCAL YEARS 2026/2027
RDAAP AUTHORIZING & DESIGNATION OF SPGE RESOLUTION

COUNTY OF OHIO

ADOPTION OF A RESOLUTION OF THE OHIO COUNTY FISCAL COURT DESIGNATING THE (OHIO COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY) SPECIAL PURPOSE GOVERNMENT ENTITY (SPGE) TO RECEIVE TENNESSEE VALLEY AUTHORITY (TVA) FUNDS UNDER THE REGIONAL DEVELOPMENT AGENCY ASSISTANCE PROGRAM (RDAAP); AND
AUTHORIZING THE FILING OF A REGIONAL DEVELOPMENT AGENCY ASSISTANCE PROGRAM (RDAAP) PROPOSAL/GRANT APPLICATION FOR UP TO **$259,000** IN RDAAP FUNDS WITH THE DEPARTMENT FOR LOCAL GOVERNMENT (DLG); AND AUTHORIZING THE DESIGNATED (OHIO COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY) SPECIAL PURPOSE GOVERNMENT ENTITY TO ACT AS THE AUTHORIZED CORRESPONDENT FOR THIS PROJECT.

WHEREAS, OHIO County ("County") desires to promote and carry out economic development efforts and job creation activities on behalf of the residents of OHIO County by supporting the RDAAP Project(s); and

WHEREAS, it is recognized that RDAAP funds available to the County, pursuant to KRS Chapter 96, impose certain obligations and responsibilities upon the County and will require:

(1) Approval of a satisfactory application to be transmitted to DLG for approval;
(2) The designation of a Special Purpose Government Entity (SPGE) as defined in KRS 65A.010(9); and
(3) Concurrence from the respective State Representative(s) and State Senator(s);

NOW, THEREFORE, be it resolved this 25th day of August 2026 by OHIO County Fiscal Court:

That the following Special Purpose Government Entity is designated to receive Regional Development Agency Assistance Program funds:

Name of SPGE: OHIO COUNTY INDUSTRIAL DEVELEOPMENT AUTHROITY
Contact Person: PAUL SANDEFUR
Address: BEAVER DAM KY
Phone: 270 256 2373

That a RDAAP Project(s) Proposal/Application on behalf of the County for RDAAP monies up to $259,000 for:

Debt Service Water Expansion Project	**$ 80,000**
Ohio County Tourism	**$ 29,000**
City of Beaver Dam	**$150,000**

Project(s) shall be submitted to DLG; the County shall provide such additional information and furnish such documentation as may be required, and the designated SPGE shall act as the authorized correspondent for this Project.

Done this 25th day of August, 2026. Motion by _____ and

seconded by _____ members present voting unanimously in favor.

By: _____
County Judge/Executive

ATTEST:

By: _____

Title: _____

JMWOOD AUCTION COMPANY
THE EQUIPMENT AUCTIONEERS
Corporate Office: 3475 Ashley Road, Montgomery, AL 36108
South Carolina Office: 115 Belvedere Circle, West Columbia, SC 29172
Phone: 334.264.3265; Fax 334.269.6990

August 17th, 2026

Judge Exc. David Johnston
Ohio County Fiscal Court
130 E. Washington St.
Suite 215
Hartford, KY 42347
Phone: 270-298-4400
Email: ocjudge@ohiocountyky.gov

Re: Proposed Auction Sept 22-24, 2026

We want to thank you for allowing J.M. Wood Auction Company the opportunity of submitting a proposal on the auction of your surplus equipment. Since 1973, J.M. Wood Auction Co has conducted thousands of public auctions and sold billions of dollars of heavy machinery and trucks to buyers across the world. We believe our marketing methods along with our extensive global reach to buyers are necessary for you to achieve the true global market value of your assets.

- **Auction Location and Date:** The proposed auction will be ***Sept 22-24, 2026,*** at our one-hundred-acre permanent auction facility in Montgomery, Alabama.

- **Traditional Auction Marketing:** J.M. Wood Auction will promote and feature your equipment in our full color auction magazine. A personalized mailing list will be selected from our database of over 100,000 domestic and international buyers. We will select potential buyers to market by targeting recent buying patterns, trending industries, and regional activity. Your auction will be promoted in numerous industry-specific trade magazines as well as in over (300) newspapers reaching a broad range of potential buyers.

- **Online Auction Marketing:** Our team will go to work immediately posting your inventory with multiple photos and inspections on JMWood.com. Our website is an essential tool in reaching thousands of buyers who visit our site daily. Your inventory will also be posted on numerous worldwide industry-related sites in front of millions of buyers searching for equipment for their operations in countries across the globe. Your equipment will also be featured in J.M. Wood Auction's award-winning social media marketing campaign consisting of outlets such as Face book, Twitter, YouTube and more. J.M. Wood Auction has been recognized by both Facebook and Constant Contact as one of their annual top performing marketing companies.

- **Auction Delivery, Pre-Auction Services and Set Up:** We encourage you to schedule delivery of your equipment to the auction facility as soon as possible. This allows adequate time for pre-auction services such as detailed inspection reports, photography, video, clean-up, and repairs. J.M. Wood Auction will provide the seller with a detailed report on any repairs and clean-up deemed necessary to make the equipment bring the maximum dollar.

- J.M Wood Auction will coordinate an on-site detailed clean-up service on the equipment listed on the sellers (Exhibit "A"). J.M. Wood Auction will have representatives aggressively marketing your equipment and answering questions from prospective buyers prior to the auction.

- **Auction Day:** With over 50 years in the auction business, it is in our blood. We live for auction day, and it is exciting! When you arrive at one of our world class drive through auction facilities you will find a team of professionals that know and love their job. A detailed auction catalog with lot numbers will be presented to all the pre-approved buyers on hand. The equipment will be paraded past the auction theatre full of attendees and broadcast live on the internet as well. We will furnish all personnel to conduct the auction, collect proceeds, and assist in load-out.

- **Online Auction Bidding:** JMWoodLive.com is our exclusive proprietary online bidding service. Since its inception, we have registered tens of thousands of pre-approved national and international buyers. Multiple photos of the exterior, interior and components of every item will be posted for online buyers. In addition, we provide detailed inspection services on any equipment the prospective buyer may need.

- **Buyer Services:** Prior to the auction, J.M. Wood Auction provides the buyer with detailed inspection services, financing options and logistical estimates. After the auction, we will coordinate coordination as well as dismantle and containerize equipment headed to the port.

- **Post Auction and Payment Terms:** J.M. Wood Auction will furnish a computerized statement of each item sold. We will issue the seller a check for full settlement within 10 banking days after the date of auction. Any service fees incurred such as clean-up, repairs, and transportation will be deducted from seller's final net proceeds.

- **Liens and Encumbrances:** Auctioneer acts as Seller's agent. The seller guarantees that he/she is the sole owner of items being sold and states that items are free of all mortgage liens and encumbrances. The seller agrees to disclose all specific liens, blanket liens, mortgages, taxes, encumbrances or claims of any sort and states he is not connected to claim by Bankrupt Court or IRS. In the event, such claim should exist Seller agrees to pay all legal expense incurred by Auctioneer to protect and defend clear title. Seller hereby authorizes J.M. Wood Auction Co. (hereby known as Auctioneer) at the absolute discretion of Auctioneer to carry out title searches in respect of the equipment at the expense of Seller, but in no case, shall Auctioneer have a duty to conduct, nor be responsible for the results of any such title search.

Proposal Options:

- ***Option: (Financial Guarantee)***
  - J.M. Wood Auction gives Ohio County KY a GROSS financial guarantee of **$205,000.00** for the equipment listed on the attached Exhibit "A" as per the specifications and conditions listed on the (Exhibit "A"). A commission rate of **7% Absolute** will be charged to gross sales.

PLEASE NOTE: Please have your trucks delivered to our Auction facility in Montgomery, AL no later than Sept 15th, 2026.

J.M. WOOD AUCTION COMPANY will provide, as a service to Ohio County KY, a detailed report on any repairs deemed necessary to make the equipment bring the maximum dollar. J.M Wood Auction Co. will furnish a mandatory on-site detailed clean-up service. This clean-up service will be deducted from your net proceeds.

We would like to thank you for allowing J.M. Wood Auction Company, to present this proposal to you and we look forward to conducting your auction.

"We Turn Equipment into Cash."

_____ _____
Ohio County KY Date

_____ _____
Curtis A. Brown, Regional Manager Date
J.M. Wood Auction Co.

_____ _____
Bryant S. Wood, President Date
J.M. Wood Auction Co.
Kentucky Auctioneer's License #257381

THIS DOCUMENT IS CONFIDENTAL; IT CONTAINS PROPRIETARY INFORMATION THAT IS INTENDED ONLY FOR USE BY AUTHORIZED J.M. WOOD AUCTION CO. REPRESENTATIVES AND AUCTIONEERS. THIS DOCUMENT MAY NOT BE COPIED OR SHARED WITH ANY PARTY OTHER THAN J.M. WOOD AUCTION CO. UNAUTHORIZED USE IS STRICTLY PROHIBITED.

Exhibit A
Judge Exc. David Johnston
Ohio County Fiscal Court
130 E. Washington St.
Suite 215
Hartford, KY 42347
Phone: 270-298-4400
Email: ocjudge@ohiocountyky.gov
Sept 22-24, 2026 Auction in Montgomery, AL



DEAL TYPE:		GUARANTEE							
EQUIP #	CATEGORY (Select from Drop Down)	YEAR	MAKE	MODEL	S/N	DESCRIPTION	HRS/MILES	CONDITION	REPAIRS REQUIRED
	Dump Trucks	2026	MACK	GR64F	1M2GR4GC6TM052849	Tri Axle, 455 HP Mack MP8 engine, Allison 4500RDS A/T, 46K rears, 20K fornt, 16' Logan body, 11R24.5 rear tires, 425/65R22.5 front tires, alum front	11,000	excellent	clean-up, tires must be >50% origional tread matched, no cracked/broken glass, less than $300.00 in damages, trade terms

Total Gross Guarantee:	$ 205,000.00
Commission Rate:	7%
Sale Date:	Sept 22-24, 2026

Customer Initial _____

JMW Initial _____

JMW Initial _____

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