



July 6, 2021

Judge Executive Kris Knochelmann  
Commissioner Beth Sewell  
Commissioner Jon Draud  
Commissioner Joe Nienaber

SUBJECT: Kenton County Sheriff Tax Collection Settlement, 2020 Taxes

As Kenton County Treasurer, I have conducted a review of the billings and receipts of the 2020 Tax Collections for the County, and have been satisfied that the moneys collected by the Kenton County Sheriff have been accounted for and distributed to the County.

I hereby recommend that the Kenton County Fiscal Court approve the 2020 Tax Settlement for the Sheriff's tax collections of July 2020 through June 2021, and issue a quietus for the Kenton county Sheriff in accordance with KRS 134.192.

A copy of the 2020 Sheriff's Settlement for Tax Collection is attached for your information.

Respectfully submitted,

Roy D. Cox  
Kenton County Treasurer

# 2020 Tax Settlement

4/27/2021 9:56am

	COUNTY Real	COUNTY Tangible	COUNTY Total
<b>Charges:</b>			
Original Cert (62A385)	18,374,884.93 ✓	1,050,625.10 ✓	19,425,510.03
State Leasehold			0.00
Exon Increase(62A372)	541.88 ✓	41,211.02 ✓	41,752.90
Penalty & Interest	30,165.46 ✓	1,453.31	31,618.77
<b>Total Charges</b>	<b>18,405,592.27</b>	<b>1,093,289.43</b>	<b>19,498,881.70</b>
<b>Credits:</b>			
Delinquent (62A358(s))	153,965.26 ✓	14,182.80 ✓	168,148.06
Reversed Bills	0.00	0.00	0.00
Exon Decrease(62A372)	94,116.45 ✓	3,962.70 ✓	98,079.15
Exon Decr Paid Prior to Exon			0.00
Discount	323,111.78 ✓	19,412.23	342,524.01
<b>Total Credits</b>	<b>571,193.49</b>	<b>37,557.73</b>	<b>608,751.22</b>
<b>Total Collections</b>	<b>17,834,398.78</b>	<b>1,055,731.70</b>	<b>18,890,130.48</b>
<b>Commission</b>	<b>757,960.94 ✓</b>	<b>44,868.63</b>	<b>802,829.57</b>
Commission Adjustment			0.00
Prior Year Refunds	10,339.95 ✓	22,467.36	32,807.31
Current Year Refunds	5,300.21 ✓	5,962.65	11,262.86
<b>Total Due</b>	<b>17,060,797.68 ✓</b>	<b>982,433.06</b>	<b>18,043,230.74</b>
<b>Distribution</b>	<b>17,060,797.68 ✓</b>	<b>982,433.06 ✓</b>	<b>18,043,230.74</b>
Commission To Be Returned			0.00
<b>(Overpaid)/Underpaid</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# 2020 Tax Settlement

4/27/2021 9:56am

	Emgcy_ComFee Real	Emgcy_ComFee Tangible	Emgcy_ComFee Total
<b>Charges:</b>			
Original Cert (62A385)	6,097,400.00 ✓		6,097,400.00
State Leasehold			0.00
Exon Increase(62A372)	300.00		300.00
Penalty & Interest			0.00
<b>Total Charges</b>	<b>6,097,700.00</b>	<b>0.00</b>	<b>6,097,700.00</b>
<b>Credits:</b>			
Delinquent (62A358(s))	270,830.00 ✓		270,830.00
Reversed Bills	0.00	0.00	0.00
Exon Decrease(62A372)			0.00
Exon Decr Paid Prior to Exon			0.00
Discount			0.00
<b>Total Credits</b>	<b>270,830.00 ✓</b>	<b>0.00</b>	<b>270,830.00</b>
<b>Total Collections</b>	<b>5,826,870.00 ✓</b>	<b>0.00</b>	<b>5,826,870.00</b>
<b>Commission</b>	<b>116,537.40 ✓</b>		<b>116,537.40</b>
Commission Adjustment			0.00
Prior Year Refunds	0.00		0.00
Current Year Refunds	0.00		0.00
<b>Total Due</b>	<b>5,710,332.60 ✓</b>	<b>0.00</b>	<b>5,710,332.60</b>
<b>Distribution</b>	<b>5,710,332.60</b>		<b>5,710,332.60</b>
Commission To Be Returned			0.00
(Overpaid)/Underpaid	0.00	0.00	0.00

# 2020 Tax Settlement

5/13/2021 9:46am

	LATNA Real	LATNA Tangible	LATNA Total
<b>Charges:</b>			
Original Cert (62A385)	23,555.51 ✓		23,555.51
State Leasehold			0.00
Exon Increase(62A372)			0.00
Penalty & Interest	225.65 ✓	0.00	225.65
<b>Total Charges</b>	<b>23,781.16</b>	<b>0.00</b>	<b>23,781.16</b>
<b>Credits:</b>			
Delinquent (62A358(s))	1,182.88 ✓		1,182.88
Reversed Bills			0.00
Exon Decrease(62A372)	179.11 ✓		179.11
Exon Decr Paid Prior to Exon			0.00
Discount	348.73 ✓	0.00	348.73
<b>Total Credits</b>	<b>1,710.72</b>	<b>0.00</b>	<b>1,710.72</b>
<b>Total Collections</b>	<b>22,070.44</b>	<b>0.00</b>	<b>22,070.44</b>
Commission	937.99 ✓	0.00	937.99
Commission Adjustment			0.00
Prior Year Refunds	312.86 ✓	0.00	312.86
Current Year Refunds	127.75 ✓	0.00	127.75
<b>Total Due</b>	<b>20,691.84</b>	<b>0.00</b>	<b>20,691.84</b>
Distribution	20,691.84 ✓	0.00	20,691.84
Commission To Be Returned			0.00
<b>(Overpaid)/Underpaid</b>	<b>(0.00)</b>	<b>0.00</b>	<b>(0.00)</b>

AFTER PAYMENT MADE  
ON BALANCE DUE  
ACCOUNT IS NOW RESOLVED  
TO ZERO

2020

6/24/2021 3:17pm

Collection Date:

COUNTY Franchise

04/16/20 - 06/30/21

	Real	Tangible	Total
(+)Current Year Charges	519,001.72	840,569.71	1,359,571.43
(-)Less Current Year Delinquents	4,357.56	19,184.01	23,541.57
(+)Prior Year Bills Collected	46,801.80	34,459.40	81,261.20
(=)Total Collected (Face Amount)	561,445.96	855,845.10	1,417,291.06
(-)Less Discount2%/PriorPymt/PartialPynt	0.00	5,398.90	5,398.90
(+)Penalty	0.00	36.01	36.01
(+)Interest	0.00	0.00	0.00
(=)Total Amount Collected	561,445.96	850,482.21	1,411,928.17
(-)Total Commission (4.25%)	23,908.42	36,145.49	60,053.91
(=)Amount Due District	537,537.54	814,336.72	1,351,874.26
Less Advances			

Date	Check	Real	Tangible	Total
5/31/2020	1012	45,870.86	9,568.36	55,439.22 ✓
6/30/2020	1024	191,720.28	220,954.85	412,675.13 ✓
11/30/2020	1054	(1,105.10)	23,474.89	22,369.79 ✓
12/31/2020	1069	2,057.14	115,786.99	117,844.13 ✓
1/31/2021	1084	0.00	188,567.95	188,567.95 ✓
2/28/2021	1102	29,006.00	19,430.68	48,436.68 ✓
3/31/2021	1117	217,963.71	216,244.75	434,208.46 ✓
4/30/2021	1141	0.00	330.81	330.81 ✓
5/31/2021	1150	46,278.87	10,407.02	56,685.89 ✓
6/17/2021	1162	5,745.78	9,570.42	15,316.20 ✓
Less Total Advances		537,537.54	814,336.72	1,351,874.26 ✓

Less Commission Returns (2% x collected)

0.00

Date	Check	Amount
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0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

Less Commission Return Total-Schools Only

0.00

0.00

0.00

Commission Still Owed/(Overpaid)

0.00

0.00

0.00

Amount Due/(Amount Overpaid)

(0.00)

(0.00)

0.00

Sheriff's Add-on

0.00

39.60

39.60