



August 18, 2022

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

SUBJECT: Kenton County Sheriff Tax Collection Settlement, 2021 Taxes

As Kenton County Treasurer, I have conducted a review of the billings and receipts of the 2021 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 2021 Tax Settlement for the Sheriff's tax collections of July 2021 through June 2022, and issue a quietus for the Kenton county Sheriff in accordance with KRS 134.192.

A copy of the 2021 Sheriff's Settlement for Tax Collection is attached for your information.

Respectfully submitted,

Roy D. Cox
Kenton County Treasurer

**COMMONWEALTH OF KENTUCKY
COUNTY OF KENTON**

QUIETUS

Known all men by the presents:

Charles L. Korzenborn, Sheriff of Kenton County, has presented his records of state, county and local property tax collections, exonerations, and other information necessary to satisfactorily explain his collection efforts.

Let it be known that these records have been examined by a qualified representative of the Kenton County Fiscal Court and found to be correct and in order. All property taxes for the year 2021 collected from July 2021 through June 2022 have been accounted for and we now issue this quietus. This quietus specifically excerpts all errors not capable of being ascertained by examination of the tax records provided; and the amounts accepted as being correct are subject to adjustment based upon later detailed audit that will be conducted by the State Auditor's Office.

Dated at Kenton County this 23rd day of August, 2022.

Kris Knochelmann
County Judge Executive

ATTEST: _____
Sue Kaiser
Fiscal Court Clerk

2021 Tax Settlement

4/25/2022 2:03pm

| | COUNTY Real | COUNTY Tangible | COUNTY Total |
|------------------------------|------------------------|-----------------------|----------------------|
| Charges: | | | |
| Original Cert (62A385) | 18,761,923.27 ✓ | 1,099,265.44 ✓ | 19,861,188.71 |
| State Leasehold | | | 0.00 |
| Exon Increase(62A372) | 1,002.54 ✓ | 11,290.92 ✓ | 12,293.46 |
| Omitted bill # 39423-s | 1,016.40 ✓ | 0.00 | 1,016.40 |
| Penalty & Interest | 26,514.00 ✓ | 2,337.52 ✓ | 28,851.52 |
| Total Charges | 18,790,456.21 ✓ | 1,112,893.88 ✓ | 19,903,350.09 |
| Credits: | | | |
| Delinquent (62A358(s)) | 167,159.61 ✓ | 8,744.93 ✓ | 175,904.54 |
| Reversed Bills | 0.00 | 0.00 | 0.00 |
| Exon Decrease(62A372) | 14,724.24 ✓ | 11,550.70 ✓ | 26,274.94 |
| Exon Decr Paid Prior to Exon | | | 0.00 |
| Discount | 337,793.89 ✓ | 19,367.61 ✓ | 357,161.50 |
| Total Credits | 519,677.74 ✓ | 39,663.24 ✓ | 559,340.98 |
| Total Collections | 18,270,778.47 ✓ | 1,073,230.64 ✓ | 19,344,009.11 |
| Commission | 776,510.55 ✓ | 45,612.52 ✓ | 822,123.07 |
| Commission Adjustment | | | 0.00 |
| Prior Year Refunds | 24,068.20 ✓ | 73.64 ✓ | 24,141.84 |
| Current Year Refunds | 30,147.03 ✓ | 838.84 ✓ | 30,985.87 |
| Total Due | 17,440,052.69 ✓ | 1,026,705.64 | 18,466,758.33 |
| Distribution | 17,440,052.69 ✓ | 1,026,705.64 ✓ | 18,466,758.33 |
| Commission To Be Returned | | | 0.00 |
| (Overpaid)/Underpaid | (0.00) | (0.00) | (0.00) |

2021 Tax Settlement

4/25/2022 2:03pm

| | LATNA Real | LATNA Tangible | LATNA Total |
|------------------------------|--------------------|-------------------|------------------|
| Charges: | | | |
| Original Cert (62A385) | 22,990.66 ✓ | | 22,990.66 |
| State Leasehold | | | 0.00 |
| Exon Increase(62A372) | | | 0.00 |
| Omitted bill # 39423-s | 0.00 | 0.00 | 0.00 |
| Penalty & Interest | 172.65 ✓ | 0.00 | 172.65 |
| Total Charges | 23,163.31 ✓ | 0.00 | 23,163.31 |
| Credits: | | | |
| Delinquent (62A358(s)) | 1,322.44 ✓ | | 1,322.44 |
| Reversed Bills | | | 0.00 |
| Exon Decrease(62A372) | | | 0.00 |
| Exon Decr Paid Prior to Exon | | | 0.00 |
| Discount | 352.90 ✓ | 0.00 | 352.90 |
| Total Credits | 1,675.34 ✓ | 0.00 | 1,675.34 |
| Total Collections | 21,487.97 ✓ | 0.00 | 21,487.97 |
| Commission | 913.20 ✓ | 0.00 | 913.20 |
| Commission Adjustment | | | 0.00 |
| Prior Year Refunds | 0.00 | 0.00 | 0.00 |
| Current Year Refunds | 136.31 ✓ | 0.00 | 136.31 |
| Total Due | 20,438.46 ✓ | 0.00 | 20,438.46 |
| Distribution | 20,438.46 ✓ | 0.00 | 20,438.46 |
| Commission To Be Returned | | | 0.00 |
| (Overpaid)/Underpaid | 0.00 | 0.00 | 0.00 |

2021 Tax Settlement

4/25/2022 2:03pm

| | Emgcy_ComFee Real | Emgcy_ComFee Tangible | Emgcy_ComFee Total |
|------------------------------|-----------------------|--------------------------|-----------------------|
| Charges: | | | |
| Original Cert (62A385) | 6,105,485.00 ✓ | | 6,105,485.00 |
| State Leasehold | | | 0.00 |
| Exon Increase(62A372) | 75.00 ✓ | | 75.00 |
| Omitted bill # 39423-s | 0.00 | 0.00 | 0.00 |
| Penalty & Interest | | | 0.00 |
| Total Charges | 6,105,560.00 ✓ | 0.00 | 6,105,560.00 |
| Credits: | | | |
| Delinquent (62A358(s)) | 274,490.00 ✓ | | 274,490.00 |
| Reversed Bills | 0.00 | 0.00 | 0.00 |
| Exon Decrease(62A372) | | | 0.00 |
| Exon Decr Paid Prior to Exon | | | 0.00 |
| Discount | | | 0.00 |
| Total Credits | 274,490.00 ✓ | 0.00 | 274,490.00 |
| Total Collections | 5,831,070.00 ✓ | 0.00 | 5,831,070.00 |
| Commission | 116,621.40 ✓ | | 116,621.40 |
| Commission Adjustment | | | 0.00 |
| Prior Year Refunds | 0.00 | | 0.00 |
| Current Year Refunds | 0.00 | | 0.00 |
| Total Due | 5,714,448.60 ✓ | 0.00 | 5,714,448.60 |
| Distribution | 5,714,448.60 ✓ | | 5,714,448.60 |
| Commission To Be Returned | | | 0.00 |
| (Overpaid)/Underpaid | 0.00 | 0.00 | 0.00 |

2021

7/18/2022 2:47pm

Collection Date:

COUNTY

07/01/21 - 06/30/22

Real

Tangible

Total

| | | | |
|--|--------------|--------------|--------------|
| (+)Current Year Charges | 233,258.30 ✓ | 544,102.73 ✓ | 777,361.03 |
| (-)Less Current Year Delinquents | 0.00 | 0.00 | 0.00 |
| (+)Prior Year Bills Collected | 4,357.56 ✓ | 19,184.01 ✓ | 23,541.57 |
| (=)Total Collected (Face Amount) | 237,615.86 | 563,286.74 | 800,902.60 ✓ |
| (-)Less Discount2%/PriorPymt/PartialPymt | 0.00 | 5,596.41 | 5,596.41 ✓ |
| (+)Penalty | 4,954.26 | 4,498.32 | 9,452.58 ✓ |
| (+)Interest | 0.00 | 6.72 | 6.72 ✓ |
| (=)Total Amount Collected | 242,570.12 | 562,195.37 | 804,765.49 ✓ |
| (-)Total Commission (4.25%) | 10,309.23 | 23,893.42 | 34,202.65 |

(=)Amount Due District 232,260.89 538,301.95 770,562.84 ✓

Less Advances

| Date | Check | Real | Tangible | Total |
|------------|-------|------------|------------|------------|
| 7/31/2021 | 2000 | 4,172.36 | 18,368.69 | 22,541.05 |
| 12/1/2021 | 2009 | 1,992.45 | 202,422.17 | 204,414.62 |
| 12/31/2021 | 2039 | 30,243.21 | 104,213.62 | 134,456.83 |
| 1/31/2022 | 2042 | 131,663.94 | 146,711.26 | 278,375.20 |
| 2/28/2022 | 2063 | 0.00 | 26.16 | 26.16 |
| 3/31/2022 | 2066 | 59,051.35 | 45,198.29 | 104,249.64 |
| 4/30/2022 | 2090 | 0.00 | 533.31 | 533.31 |
| 5/31/2022 | 2099 | 0.00 | 665.13 | 665.13 |
| | | | | 0.00 |

Less Total Advances 227,123.31 518,138.63 745,261.94 ✓

Less Commission Returns (2% x collected)

| Date | Check | Amount | Total |
|------|-------|--------|-------|
| | | | 0.00 |
| | | | 0.00 |
| | | | 0.00 |
| | | | 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) 5,137.58 20,163.32 25,300.90 ✓

Sheriff's Add-on 5,168.62 3,815.35 8,983.97