

# FISCAL COURT ORDERS

JULY 26, 2022

BOOK 43

SPECIAL SESSION OF NELSON FISCAL COURT

PAGE 690

COURT MET IN REGULAR SESSION, PRESENT COUNTY JUDGE-EXECUTIVE DEAN WATTS AND THE FOLLOWING NAMED MAGISTRATES: KEITH METCALFE, GARY COULTER, JEFF LEAR AND ERIC SHELBURNE.

MAGISTRATE BERNARD ICE WAS ABSENT FROM COURT

## STATE FLEX FUNDS RESOLUTION AND AGREEMENT

On motion of Eric Shelburne, second of Jeff Lear, by unanimous vote of the court, IT IS HEREBY ORDERED to approve the State Flex Funds Resolution and Agreement as presented. See pages 692-706.

\*\*\*

## VETERANS PARK LEASE-MINOR CHANGES TO LANGUAGE OF LEASE

On motion of Eric Shelburne, second of Gary Coulter, by unanimous vote of the court, IT IS HEREBY ORDERED to approve the amended Lease for the Veterans Park with the corrections as presented.

\*\*\*

## PROPERTY TAX INFORMATION

On motion of Jeff Lear, second of Keith Metcalfe, by unanimous vote of the court, IT IS HEREBY ORDERED to approve Advertising for a public hearing on the proposed lower Property Tax Rate. See pages 707-717.

\*\*\*

## DISTILLED SPIRITSTAX DISCUSSION-

The Court had a discussion on the Distilled Spirit Tax. More information will be available in the upcoming meetings.

\*\*\*

# **FISCAL COURT ORDERS**

JULY 26, 2022

BOOK 43

SPECIAL SESSION OF NELSON FISCAL COURT

PAGE 691

In closing, Magistrate Coulter thanked Judge Watts for all of his help throughout his term as magistrate, all other magistrates agreed.

On motion of Jeff Lear, second of Eric Shelburne, by unanimous vote of the court, IT IS HEREBY ORDERED to adjourn the July 26, 2022 special session Fiscal Court.

---

DEAN WATTS, NELSON COUNTY JUDGE/EXECUTIVE

---

JEANETTE HALL SIDEBOTTOM, NELSON COUNTY CLERK

# FISCAL COURT ORDERS

JULY 26, 2022

BOOK 43

SPECIAL SESSION OF NELSON FISCAL COURT

PAGE 692

NELSON COUNTY  
BIT. RESURFACING  
ON MOBLEY MILL RD (CR 1327) &  
YATES COONEY NECK RD (CR 1022)  
\$144,150 – CB06 FLEX FUNDS

AGREEMENT BETWEEN  
COMMONWEALTH OF KENTUCKY  
TRANSPORTATION CABINET  
DEPARTMENT OF RURAL AND MUNICIPAL AID  
AND  
NELSON COUNTY

THIS AGREEMENT, entered into by and between the Commonwealth of Kentucky, Transportation Cabinet, Department of Rural and Municipal Aid, hereinafter referred to as the "Department" and the NELSON COUNTY Fiscal Court, hereinafter referred to as the "County."

**WITNESSETH:**

WHEREAS, it would be to the benefit of the traveling public to perform bituminous resurfacing with hot mix asphalt on various county roads (see authorized locations attachment), which shall hereinafter be referred to as the "Project"; and

WHEREAS, the County has expressed its desire to perform the work for the aforementioned Project and to be responsible for all phases of the Project;

NOW THEREFORE, in consideration of these premises and the mutual covenants contained herein, the parties hereby agree as follows:

1. The Department shall be responsible for providing Rural Secondary funding in an amount not to exceed \$144,150 for the reimbursement of the abovementioned Project.
2. If the Project is performed by Contract, the County shall employ only contractors prequalified by the Kentucky Transportation Cabinet for the work items included in the Project and shall comply with all legal bidding requirements including, but not limited to, the provisions of KRS 45A and 424. Concurrence must be obtained by the County through the District 4 Chief District Engineer in Elizabethtown, KY, prior to the awarding of any contract for work or materials to be used on this Project.

# FISCAL COURT ORDERS

JULY 26, 2022

BOOK 43

SPECIAL SESSION OF NELSON FISCAL COURT

PAGE 693

NELSON COUNTY  
BIT. RESURFACING  
ON MOBLEY MILL RD (CR 1327) &  
YATES COONEY NECK RD (CR 1022)  
\$144,150 – CB06 FLEX FUNDS

3. The County shall cause the Project to be constructed to a level which meets applicable county road and bridge standards (all bridges will be required to meet or exceed an H-20 loading); *approval from Bridge Preservation Branch of Division of Maintenance MUST BE OBTAINED before ANY additional load is added to any inventoried structure.* Furthermore, all materials paid for by the Department used on, or incorporated into, the Project shall meet the requirements specified in the Highway Department's Specifications for Road and Bridge Construction, current edition of State Specifications guidelines. The County will obtain any required permits or approval of plans for work to be accomplished on state-owned right-of-way from the Cabinet's District 4 Office in Elizabethtown, KY. The County hereby agrees to put forth a reasonable effort to do maintenance on roads listed herein prior to bituminous surface being applied. Maintenance being defined but not limited to proper ditching, cleaning or replacement of clogged or deficient drain tiles, proper shouldering, surface preparation, and any other obvious maintenance the road may need. In accordance with, Kentucky Revised Statutes (KRS) §179.380 and 603 Kentucky Administrative Regulation (KAR) §1:020, The County further agrees that placement of a culvert or road tile shall be required for any new entrance constructed that effects the drainage area surrounding any of the roads listed in the agreement. The manner as to the implementation of this requirement shall be at the discretion of the County as permitted by State or Federal law. The minimum thickness of any bituminous surface applied shall be one inch.
4. The County shall indemnify and hold harmless the Department and all of its officers, agents, and employees from all suits, actions, or claims of any character because of any injuries or damages received by any person, persons, or property resulting from construction of the Project.
5. The Department shall reimburse the County up to \$144,150 for completion of work by the County under the obligations of this agreement, which shall represent the total obligation of the Department.
6. The County agrees to be responsible for all cost above \$144,150 however, the County shall not be required to expend any more than \$144,150.
7. The effective date of this Agreement is the date of signature by the Secretary of the Transportation Cabinet. The Term of Eligible Reimbursement under this Agreement shall be three (3) years from the date of its

# FISCAL COURT ORDERS

JULY 26, 2022

BOOK 43

SPECIAL SESSION OF NELSON FISCAL COURT

PAGE 694

NELSON COUNTY  
BIT. RESURFACING  
ON MOBLEY MILL RD (CR 1327) &  
YATES COONEY NECK RD (CR 1022)  
\$144,150 – CB06 FLEX FUNDS

- execution unless extended or amended by written Agreement in accordance with the provisions of KRS 45A.
- Any and all funding obligated for any phase of this Project shall be available to reimburse the County for eligible work activities completed and costs incurred prior to expiration.
8. The County shall maintain for a period of three (3) years, after the Rural Secondary Office within the Department issues a project close date, all records of material, equipment, and labor costs involved in the performance of the work for the Project. These records may be subject to audit by the Transportation Cabinet. In order to obtain reimbursement from the Department for the Project, the County shall submit to the Office of Rural and Secondary Roads documented invoices of materials, equipment, and labor used on the Project, including certification that the work was accomplished on a publicly maintained facility in accordance with this agreement.
  9. The County may submit current billing reflecting the actual cost of the project during any given work period. This bill should indicate if it is for partial payment or final payment. The current billings will be paid within a reasonable time after receipt of same by the Department; however, in no event is the County to submit billings for work performed for less than a thirty-day (30) period.
  10. The Department reserves the right to inspect the methods used in order to perform the work necessary to successfully complete the Project and also reserves the right to cease all work commenced under the terms of this agreement at any time.
  11. The County will pass the attached Resolution and a copy of that resolution shall be attached to and made a part of this Agreement.

# FISCAL COURT ORDERS

JULY 26, 2022

BOOK 43

SPECIAL SESSION OF NELSON FISCAL COURT

PAGE 695

NELSON COUNTY  
BIT. RESURFACING  
ON MOBLEY MILL RD (CR 1327) &  
YATES COONEY NECK RD (CR 1022)  
\$144,150 – CB06 FLEX FUNDS

**KENTUCKY FINANCE AND ADMINISTRATION CABINET**  
**MOA/PSC Exception Standard Terms and Conditions**  
April 2019

**WHEREAS**, the first party, the state agency, has concluded that either state personnel are not available to perform said function, or it would not be feasible to utilize state personnel to perform said function; and

**WHEREAS**, the second party, the Contractor, is available and qualified to perform such function; and

**WHEREAS**, for the abovementioned reasons, the state agency desires to avail itself of the services of the second party;

**NOW THEREFORE**, the following terms and conditions are applicable to this contract:

**1.00 Effective Date:**

This contract is not effective until the Secretary of the Finance and Administration Cabinet or his authorized designee has approved the contract and until the contract has been submitted to the Legislative Research Commission, Government Contract Review Committee ("LRC"). However, in accordance with KRS 45A.700, contracts in aggregate amounts of \$10,000 or less are exempt from review by the committee and need only be filed with the committee within 30 days of their effective date for informational purposes.

KRS 45A.695(7) provides that payments on personal service contracts and memoranda of agreement shall not be authorized for services rendered after government contract review committee disapproval, unless the decision of the committee is overridden by the Secretary of the Finance and Administration Cabinet or agency head, if the agency has been granted delegation authority by the Secretary.

**2.00 Renewals:**

**This section does not apply to governmental or quasi-governmental entities.**

Upon expiration of the initial term, the contract may be renewed in accordance with the terms and conditions in the original solicitation. Renewal shall be subject to prior approval from the Secretary of the Finance and Administration Cabinet or his authorized designee and the LRC Government Contract Review Committee in accordance with KRS 45A.695 and KRS 45A.705, and contingent upon available funding.

# FISCAL COURT ORDERS

JULY 26, 2022

BOOK 43

SPECIAL SESSION OF NELSON FISCAL COURT

PAGE 696

NELSON COUNTY  
BIT. RESURFACING  
ON MOBLEY MILL. RD (CR 1327) &  
YATES COONEY NECK RD (CR 1022)  
\$144,150 – CB06 FLEX FUNDS

### **3.00 LRC Policies:**

*This section does not apply to governmental or quasi-governmental entities.*

Pursuant to KRS 45A.725, LRC has established policies which govern rates payable for certain professional services. These are located on the LRC webpage (<http://www.lrc.ky.gov/Statcomm/Contracts/homepage.htm>) and would impact any contract established under KRS 45A.690 et seq., where applicable.

### **4.00 Choice of Law and Forum:**

*This section does not apply to governmental or quasi-governmental entities.*

This contract shall be governed by and construed in accordance with the laws of the Commonwealth of Kentucky. Any action brought against the Commonwealth on the contract, including but not limited to actions either for breach of contract or for enforcement of the contract, shall be brought in Franklin Circuit Court, Franklin County, Kentucky in accordance with KRS 45A.245.

### **5.00 EEO Requirements**

The Equal Employment Opportunity Act of 1978 applies to All State government projects with an estimated value exceeding \$500,000. The contractor shall comply with all terms and conditions of the Act.

### **6.00 Cancellation:**

The state agency shall have the right to terminate and cancel this contract at any time not to exceed thirty (30) days' written notice served on the Contractor by registered or certified mail.

### **7.00 Funding Out Provision:**

The state agency may terminate this contract if funds are not appropriated to the contracting agency or are not otherwise available for the purpose of making payments without incurring any obligation for payment after the date of termination, regardless of the terms of the contract. The state agency shall provide the Contractor thirty (30) calendar days' written notice of termination of the contract due to lack of available funding.

### **8.00 Reduction in Contract Worker Hours:**

The Kentucky General Assembly may allow for a reduction in contract worker hours in conjunction with a budget balancing measure for some professional and non-professional service contracts. If under such authority the agency is required by Executive Order or otherwise to reduce contract hours, the agreement will be reduced by the amount specified in that document. If the contract funding is reduced, then the scope of work related to the

# FISCAL COURT ORDERS

JULY 26, 2022

BOOK 43

SPECIAL SESSION OF NELSON FISCAL COURT

PAGE 697

NELSON COUNTY  
BIT. RESURFACING  
ON MOBLEY MILL RD (CR 1327) &  
YATES COONEY NECK RD (CR 1022)  
\$144,150 – CB06 FLEX FUNDS

contract may also be reduced commensurate with the reduction in funding. This reduction of the scope shall be agreeable to both parties and shall not be considered a breach of contract.

**9.00 Authorized to do Business in Kentucky:**

**This section does not apply to governmental or quasi-governmental entities.**

The Contractor affirms that it is properly authorized under the laws of the Commonwealth of Kentucky to conduct business in this state and will remain in good standing to do business in the Commonwealth of Kentucky for the duration of any contract awarded.

The Contractor shall maintain certification of authority to conduct business in the Commonwealth of Kentucky during the term of this contract. Such registration is obtained from the Secretary of State, who will also provide the certification thereof.

**Registration with the Secretary of State by a Foreign Entity:**

Pursuant to KRS 45A.480(1)(b), an agency, department, office, or political subdivision of the Commonwealth of Kentucky shall not award a state contract to a person that is a foreign entity required by KRS 14A.9-010 to obtain a certificate of authority to transact business in the Commonwealth ("certificate") from the Secretary of State under KRS 14A.9-030 unless the person produces the certificate within fourteen (14) days of the bid or proposal opening. Therefore, foreign entities should submit a copy of their certificate with their solicitation response. If the foreign entity is not required to obtain a certificate as provided in KRS 14A.9-010, the foreign entity should identify the applicable exception in its solicitation response. Foreign entity is defined within KRS 14A.1-070.

For all foreign entities required to obtain a certificate of authority to transact business in the Commonwealth, if a copy of the certificate is not received by the contracting agency within the time frame identified above, the foreign entity's solicitation response shall be deemed non-responsive or the awarded contract shall be cancelled.

Businesses can register with the Secretary of State at <https://secure.kentucky.gov/sos/fibr/welcome.aspx>.

**10.00 Invoices for fees:**

**This section does not apply to governmental or quasi-governmental entities.**

The Contractor shall maintain supporting documents to substantiate invoices and shall furnish same if required by state government. The invoice must conform to the method described in Section V of this contract.



# FISCAL COURT ORDERS

JULY 26, 2022

BOOK 43

SPECIAL SESSION OF NELSON FISCAL COURT

PAGE 698

NELSON COUNTY  
BIT. RESURFACING  
ON MOBLEY MILL RD (CR 1327) &  
YATES COONEY NECK RD (CR 1022)  
\$144,150 – CB06 FLEX FUNDS

Pursuant to KRS 45A.695, no payment shall be made on any personal service contract unless the individual, firm, partnership, or corporation awarded the personal service contract submits its invoice for payment on a form established by the committee.

\*Invoice form is available on the Legislative Research Commission, Government Contract Review Committee website: <http://www.lrc.ky.gov/Statcomm/Contracts/homepage.htm>

#### **11.00 Travel expenses, if authorized:**

**This section does not apply to governmental or quasi-governmental entities.**

The Contractor shall be paid for no travel expenses unless and except as specifically authorized by the specifications of this contract or authorized in advance and in writing by the Commonwealth. Either original or certified copies of receipts must be submitted for airline tickets, hotel bills, restaurant charges, rental car charges, and any other miscellaneous expenses.

#### **12.00 Other expenses, if authorized herein:**

**This section does not apply to governmental or quasi-governmental entities.**

The Contractor shall be reimbursed for no other expenses of any kind, unless and except as specifically authorized within the specifications of this contract or authorized in advance and in writing by the Commonwealth.

If the reimbursement of such expenses is authorized, the reimbursement shall be only on an out-of-pocket basis. Request for payment of same shall be processed upon receipt from the Contractor of valid, itemized statements submitted periodically for payment at the time any fees are due. The Contractor shall maintain supporting documents that substantiate every claim for expenses and shall furnish same if requested by the Commonwealth.

#### **13.00 Purchasing and specifications:**

**This section does not apply to governmental or quasi-governmental entities.**

The Contractor certifies that he/she will not attempt in any manner to influence any specifications to be restrictive in any way or respect nor will he/she attempt in any way to influence any purchasing of services, commodities or equipment by the Commonwealth of Kentucky. For the purpose of this paragraph and the following paragraph that pertains to conflict-of interest laws and principles, "he/she" is construed to mean "they" if more than one person is involved and if a firm, partnership, corporation, or other organization is involved, then "he/she" is construed to mean any person with an interest therein.

# FISCAL COURT ORDERS

JULY 26, 2022

BOOK 43

SPECIAL SESSION OF NELSON FISCAL COURT

PAGE 699

NELSON COUNTY  
BIT. RESURFACING  
ON MOBLEY MILL RD (CR 1327) &  
YATES COONEY NECK RD (CR 1022)  
\$144,150 – CB06 FLEX FUNDS

**14.00 Conflict-of-interest laws and principles:**

**This section does not apply to governmental or quasi-governmental entities.**

The Contractor certifies that he/she is legally entitled to enter into this contract with the Commonwealth of Kentucky, and by holding and performing this contract, he/she will not be violating either any conflict of interest statute (KRS 45A.330-45A.340, 45A.990, 164.390), or KRS 11A.040 of the executive branch code of ethics, relating to the employment of former public servants.

**15.00 Campaign finance:**

**This section does not apply to governmental or quasi-governmental entities.**

The Contractor certifies that neither he/she nor any member of his/her immediate family having an interest of 10% or more in any business entity involved in the performance of this contract, has contributed more than the amount specified in KRS 121.056(2), to the campaign of the gubernatorial candidate elected at the election last preceding the date of this contract. The Contractor further swears under the penalty of perjury, as provided by KRS 523.020, that neither he/she nor the company which he/she represents, has knowingly violated any provisions of the campaign finance laws of the Commonwealth, and that the award of a contract to him/her or the company which he/she represents will not violate any provisions of the campaign finance laws of the Commonwealth.

**16.00 Access to Records:**

The state agency certifies that it is in compliance with the provisions of KRS 45A.695, "Access to contractor's books, documents, papers, records, or other evidence directly pertinent to the contract." The Contractor, as defined in KRS 45A.030, agrees that the contracting agency, the Finance and Administration Cabinet, the Auditor of Public Accounts, and the Legislative Research Commission, or their duly authorized representatives, shall have access to any books, documents, papers, records, or other evidence, which are directly pertinent to this agreement for the purpose of financial audit or program review. The Contractor also recognizes that any books, documents, papers, records, or other evidence, received during a financial audit or program review shall be subject to the Kentucky Open Records Act, KRS 61.870 to 61.884. Records and other prequalification information confidentially disclosed as part of the bid process shall not be deemed as directly pertinent to the agreement and shall be exempt from disclosure as provided in KRS 61.878(1)(c).

# FISCAL COURT ORDERS

JULY 26, 2022

BOOK 43

SPECIAL SESSION OF NELSON FISCAL COURT

PAGE 700

NELSON COUNTY  
BIT. RESURFACING  
ON MOBLEY MILL RD (CR 1327) &  
YATES CODNEY NECK RD (CR 1022)  
\$144,150 – CB06 FLEX FUNDS

**17.00 Social security: (check one)**

**This section does not apply to governmental or quasi-governmental entities.**

The parties are cognizant that the state is not liable for social security contributions, pursuant to 42 U.S. Code, section 418, relative to the compensation of the second party for this contract.

The parties are cognizant that the state is liable for social security contributions, pursuant to 42 U.S. Code, section 418, relative to the compensation of the second party for this contract.

**18.00 Violation of tax and employment laws:**

KRS 45A.485 requires the Contractor and all subcontractors performing work under the contract to reveal to the Commonwealth, prior to the award of a contract, any final determination of a violation by the Contractor within the previous five (5) year period of the provisions of KRS chapters 136, 139, 141, 337, 338, 341, and 342. These statutes relate to corporate and utility tax, sales and use tax, income tax, wages and hours laws, occupational safety and health laws, unemployment insurance laws, and workers compensation insurance laws, respectively

To comply with the provisions of KRS 45A.485, the Contractor and all subcontractors performing work under the contract shall report any such final determination(s) of violation(s) to the Commonwealth by providing the following information regarding the final determination(s): the KRS violated, the date of the final determination, and the state agency which issued the final determination.

KRS 45A.485 also provides that, for the duration of any contract, the Contractor and all subcontractors performing work under the contract shall be in continuous compliance with the provisions of those statutes, which apply to their operations, and that their failure to reveal a final determination, as described above, or failure to comply with the above statutes for the duration of the contract, shall be grounds for the Commonwealth's cancellation of the contract and their disqualification from eligibility for future state contracts for a period of two (2) years.

Contractor must check one:

The Contractor has not violated any of the provisions of the above statutes within the previous five (5) year period.

The Contractor has violated the provisions of one or more of the above statutes within the previous five (5) year period and has revealed such final determination(s) of violation(s). Attached is a list of such

# FISCAL COURT ORDERS

JULY 26, 2022

BOOK 43

SPECIAL SESSION OF NELSON FISCAL COURT

PAGE 701

NELSON COUNTY  
BIT. RESURFACING  
ON MOBLEY MILL RD (CR 1327) &  
YATES COONEY NECK RD (CR 1022)  
\$144,150 – CB06 FLEX FUNDS

determination(s), which includes the KRS violated, the date of the final determination, and the state agency which issued the final determination.

#### **19.00 Discrimination:**

**This section applies only to contracts disbursing federal funds, in whole or part, when the terms for receiving those funds mandate its inclusion. Discrimination (because of race, religion, color, national origin, sex, sexual orientation, gender identity, age, or disability) is prohibited. During the performance of this contract, the Contractor agrees as follows:**

The Contractor will not discriminate against any employee or applicant for employment because of race, religion, color, national origin, sex, sexual orientation, gender identity or age. The Contractor further agrees to comply with the provisions of the Americans with Disabilities Act (ADA), Public Law 101-336, and applicable federal regulations relating thereto prohibiting discrimination against otherwise qualified disabled individuals under any program or activity. The Contractor agrees to provide, upon request, needed reasonable accommodations. The Contractor will take affirmative action to ensure that applicants are employed and that employees are treated during employment without regard to their race, religion, color, national origin, sex, sexual orientation, gender identity, age or disability. Such action shall include, but not be limited to the following: employment, upgrading, demotion or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensations; and selection for training, including apprenticeship. The Contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of this non-discrimination clause.

In all solicitations or advertisements for employees placed by or on behalf of the Contractor, the Contractor will state that all qualified applicants will receive consideration for employment without regard to race, religion, color, national origin, sex, sexual orientation, gender identity, age or disability.

The Contractor will send to each labor union or representative of workers with which he/she has a collective bargaining agreement or other contract or understanding a notice advising the said labor union or workers' representative of the Contractor's commitments under this section and shall post copies of the notice in conspicuous places available to employees and applicants for employment. The Contractor will take such action with respect to any subcontract or purchase order as the administering agency may direct as a means of enforcing such provisions, including sanctions for noncompliance.

# FISCAL COURT ORDERS

JULY 26, 2022

BOOK 43

SPECIAL SESSION OF NELSON FISCAL COURT

PAGE 702

NELSON COUNTY  
BIT. RESURFACING  
ON MOBLEY MILL RD (CR 1327) &  
YATES COONEY NECK RD (CR 1022)  
\$144,150 - CB#6 FLEX FUNDS

The Contractor will comply with all provisions of Executive Order No. 11246 of September 24, 1965, as amended, and of the rules, regulations and relevant orders of the Secretary of Labor.

The Contractor will furnish all information and reports required by Executive Order No. 11246 of September 24, 1965, as amended, and by the rules, regulations and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his/her books, records and accounts by the administering agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations and orders.

In the event of the Contractor's noncompliance with the nondiscrimination clauses of this contract or with any of the said rules, regulations or orders, this contract may be cancelled, terminated or suspended in whole or in part, and the Contractor may be declared ineligible for further government contracts or federally-assisted construction contracts in accordance with procedures authorized in Executive Order No. 11246 of September 24, 1965, as amended, and such other sanctions that may be imposed and remedies invoked as provided in or as otherwise provided by law.

The Contractor will include the provisions of paragraphs (1) through (7) of section 202 of Executive Order 11246 in every subcontract or purchase order unless exempted by rules, regulations or orders of the Secretary of Labor, issued pursuant to section 204 of Executive Order No. 11246 of September 24, 1965, as amended, so that such provisions will be binding upon each subcontractor or vendor. The Contractor will take such action with respect to any subcontract or purchase order as the administering agency may direct as a means of enforcing such provisions including sanctions for noncompliance; provided, however, that in the event a Contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the agency, the Contractor may request the United States to enter into such litigation to protect the interests of the United States.

# FISCAL COURT ORDERS

JULY 26, 2022

BOOK 43

SPECIAL SESSION OF NELSON FISCAL COURT

PAGE 703

NELSON COUNTY  
BIT. RESURFACING  
ON MOBLEY MILL RD (CR 1327) &  
YATES COONEY NECK RD (CR 1022)  
\$144,150 - CB06 FLEX FUNDS

IN WITNESS WHEREOF, the parties have caused this agreement to be executed by its officers, thereunto duly authorized.

NELSON COUNTY FISCAL COURT

By:   
COUNTY JUDGE/EXECUTIVE

Date: 7-26-2022

---

TRANSPORTATION CABINET USE:

APPROVED AS TO FORM AND LEGALITY:

By: \_\_\_\_\_  
OFFICE OF LEGAL SERVICES

Date: \_\_\_\_\_

TRANSPORTATION CABINET  
DEPARTMENT OF RURAL AND MUNICIPAL AID

By: \_\_\_\_\_  
DEPARTMENT COMMISSIONER

Date: \_\_\_\_\_

COMMONWEALTH OF KENTUCKY  
TRANSPORTATION CABINET

By: \_\_\_\_\_  
CABINET SECRETARY

Date: \_\_\_\_\_

# FISCAL COURT ORDERS

JULY 26, 2022

BOOK 43

SPECIAL SESSION OF NELSON FISCAL COURT

PAGE 704

Nelson Co FY23 FLEX Project# 15436 - \$144,150

ITEM NUMBER	COUNTY	DIST	AUTHORIZATION LOCATION			
			FACILITY NAME	ROUTE	LENGTH	SCOPE
1	Nelson	4	MOBLEY MILL ROAD	CR 1327	0.000 - 0.853 (0.853 Mi)	BIT RESURFACING - FROM KY 3207, NORTH AT 0.00 MP, EXTENDING NORTHEAST TO ENDING MP 0.853.
1	Nelson	4	YATES COONEY NECK ROAD	CR 1022	1.690 - 3.070 (1.380 Mi)	BIT RESURFACING - 1.69 MILES EAST OF KY55, EXTENDING EAST TO ENDING MP 3.07.

# FISCAL COURT ORDERS

JULY 26, 2022

BOOK 43

SPECIAL SESSION OF NELSON FISCAL COURT

PAGE 705

## RESOLUTION

Fiscal Court of NELSON County

Resolution adopting and approving the execution of a Rural Secondary Program Agreement between the Fiscal Court and the Commonwealth of Kentucky, Transportation Cabinet, Department of Rural and Municipal Aid, and accepting all roads and streets referred to therein as being a part of the County Road System.

Be it resolved by the Fiscal Court that:

The Fiscal Court does hereby certify that all roads and streets referred to in said Agreement are county roads as defined in KRS 178.010(1)(b); and

The Fiscal Court does hereby ratify and adopt all statements, representations, warranties, covenants, and agreements contained in said Agreement and does hereby accept said Agreement and by such acceptance agrees to all the terms and conditions therein stated; and

The County Judge/Executive of the county is hereby authorized and directed to sign said Agreement as set forth on behalf of the Fiscal Court of NELSON County, and the County Clerk of NELSON County is hereby authorized and directed to certify thereto.



# FISCAL COURT ORDERS

JULY 26, 2022

BOOK 43

SPECIAL SESSION OF NELSON FISCAL COURT

PAGE 706

The vote taken on said Resolution, the result being as follows:

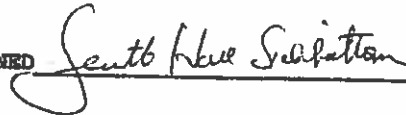
<u>AYES</u>	<u>NAYS</u>
Magistrate Metcalfe	
Magistrate Coulter	
Magistrate Lear	
Magistrate Shelburne	

COMMONWEALTH OF KENTUCKY:

NELSON COUNTY

I, Jeanette Sidebottom, County Clerk of  
NELSON County certify that the foregoing is a true copy of the  
Order above. Given under my hand and seal of office this the  
26th day of July, 2022.

SIGNED



CLERK OF NELSON COUNTY

# FISCAL COURT ORDERS

JULY 26, 2022

BOOK 43

SPECIAL SESSION OF NELSON FISCAL COURT

PAGE 707

## 2022 Tax Rates

### Schedule for Public Hearing and Advertisement

- **Tuesday, July 26, 2022**
  - Discuss tax rates; any rate above the compensating rate will require a public hearing
  - Compensating rate is 13.1; 4% increase rate is 13.6 current rate is 13.9
  - **Proposed: lower tax rates to 13.6**
  
- **Sunday, July 31**  
First advertisement for Public Hearing to be held Tuesday, August 16
  
- **Sunday August 7**  
Second advertisement for Public Hearing to be held Tuesday, August 16
  
- **Tuesday August 16**  
Public Hearing  
First reading on Tax Rate Ordinance
  
- **Sunday, August 21**  
Advertise for 2<sup>nd</sup> reading of tax rate ordinance, to be held Tuesday, September 6
  
- **Tuesday, September 6**  
2<sup>nd</sup> reading/passage of Tax Rate Ordinance

# FISCAL COURT ORDERS

JULY 26, 2022

SPECIAL SESSION OF NELSON FISCAL COURT

BOOK 43

PAGE 708

FISCAL YEAR 2022-2023

ESTIMATED RECEIPTS FROM TAX LEVIES

NELSON COUNTY

**TAX RATE DECREASE FROM 13.9 TO 13.6  
PROVIDING A 4% INCREASE IN REVENUE**

PROPOSAL:

	Real Estate	Tangible Personal Property	Motor Vehicles	P S Companies (Real Est)	P S Companies (Personal)	Distilled Spirits	Bank Deposits	Winter Care	Air Craft	Ten
1 Assessed Value	3,811,270,291	234,928,098	473,817,985	13,425,699	74,971,814	883,689,601	0	15,376,190	2,201,690	3,509,580,458
2. Total County Tax Rate (All Funds)	13.90	13.90	16.10	13.90	13.90	3.90	0	19.10	13.90	7,551,339
3 Gross Levy	52,567,441	3,266,648	7,627,847	185,944	1,042,111	3,447,124	0	24,756	3,060	26,651,339
4 Deduct Discounts (2%)	103,667	6,531	15,257	365	2,094	24,567	0	495	61	153,027
5 Deduct Exonerations	1,000	0	0	0	0	0	0	0	0	1,000
6 Deduct Delinquencies	1,000	0	0	0	0	0	0	0	0	1,000
7 Net Levy Collected by Sheriff	5,077,673	320,033	747,590	17,867	102,127	1,203,762	0	24,261	2,999	7,494,312
8 Deduct Commissions (4.25%)	215,601	13,561	31,773	759	4,340	51,160	0	1,031	127	318,592
9 Net Levy Received by County	4,862,072	306,472	715,817	17,108	97,787	1,152,602	0	23,230	2,872	7,175,720

# FISCAL COURT ORDERS

JULY 26, 2022

BOOK 43

SPECIAL SESSION OF NELSON FISCAL COURT

PAGE 709



## OFFICE OF THE GOVERNOR DEPARTMENT FOR LOCAL GOVERNMENT

**Andy Beshear**  
Governor

100 Airport Road, Third Floor  
Frankfort, Kentucky 40601  
Phone: (502) 573-2382  
Fax: (502) 227-8691  
www.kydlgweb.ky.gov

**Donnic Koene**  
Commissioner

TO: The Honorable Dean Watts  
Nelson County Judge/Executive

FROM: Robert O. Brown *R.O.B.*  
State Local Finance Officer

DATE: July 20, 2022

SUBJECT: 2022 Assessment Information

The certification of ad valorem tax rates and revenues in accordance with KRS 68.243 through 68.249 for your county is attached.

The assessments to be used for advertising purposes are as follows:

Real Estate	<u>2,811,270,291</u>
Tangible Personal Property	<u>234,098,398</u>
Public Service Companies (Real Estate)	<u>13,405,699</u>
Public Service Companies (Personal)	<u>74,971,814</u>
Distilled Spirits	<u>853,089,601</u>
Insurance Shares	<u>0</u>
Motor Vehicles	<u>47,817,865</u>
Watercraft (See KRS 132.400)	<u>13,376,190</u>
Tobacco in Storage	<u>0</u>
Other Agricultural Products	<u>0</u>
Aircraft (Recreational & Non-Commercial)	<u>2,201,600</u>
Watercraft (Non-Commercial)	<u>0</u>
Inventory in Transit* (See KRS 132.009)	<u>37,356,162</u>

\*Inventory in Transit is exempted from local tax and is not included in Tangible Personal Property. Unless action is taken by a special taxing district to exempt, Inventory in Transit is taxed.

\*\*Tangible items not included in Tangible Personal Property. May be taxed or exempted at local option.

If you have not sent a copy of your adopted budget to this office previously, after adoption of tax rates and adoption of the budget, please send a copy to this office.

cc: County Clerk

**TEAM**  
**KENTUCKY**

An Equal Opportunity Employer M/F/D/V

# FISCAL COURT ORDERS

JULY 26, 2022

BOOK 43

SPECIAL SESSION OF NELSON FISCAL COURT

PAGE 710

Rate Calculation Worksheet	Nelson			
Applicable to Counties, Special Taxing Districts and Cities				
	Fiscal Court			
Information Needed:				
1) 2021 Actual Tax Rate (per \$100) Real Property	13.90			
2) 2021 Actual Tax Rate (per \$100) Personal Property	13.90			
3) 2021 Total Property Subject to Rate	4,533,938,156			
4) 2021 Real Property Subject to Rate	3,451,089,797			
5) 2022 Total Property Subject to Rate	5,018,284,803			
6) 2022 Real Property Subject to Rate	3,824,684,990			
7) 2022 New Property (KRS 132.010)	143,469,252			
8) 2022 Increase in HFN, 2022 over 2021	1,077,920			
9) 2021 Personal Property Subject to Rate	1,102,848,659			
10) 2022 Personal Property Subject to Rate	1,193,599,813			
11) 2021 Motor Vehicle Assessment	415,287,950			
12) 2022 Motor Vehicle Assessment	473,817,865			
13) 2021 Watercraft Assessment	13,981,237			
14) 2022 Watercraft Assessment	15,376,190			
<b>I. Compensating Rate for 2022 (KRS 132.010(6)):</b>				
3,451,089,797	div by 100 multiplied by	13.90	=	4,797,015
Item 4		Item 1		"A"
4,797,015	divided by	3,681,215,998	multiplied by 100 =	13.10
"A"		Item 6 minus Item 7		Rate (Round up)
				13.0311
Check for minimum revenue limit on compensating rate for 2022 (KRS 132.010(6)):				
5,018,284,803	divided by 100 multiplied by	13.10	=	6,573,953
Item 5		Rate 1		Total 2022 Revenue
3,451,089,797	divided by 100 multiplied by	13.90	=	4,797,015
Item 4		Item 1		2021 Revenue (RE)
1,102,848,659	divided by 100 multiplied by	13.90	=	1,532,960
Item 9		Item 2		2021 Revenue (PT)
				6,329,974
				Grand Total 2021 Revenue
6,329,974	divided by	5,018,284,803	multiplied by 100 =	12.614
Total 2021 Revenue		Item 5		Substitute for Rate 1 (Round up)
				12.614
<b>II. Rate Allowing 4% Increase in Revenue from Real Property (KRS 68.245(6)):</b>				
3,681,215,998	divided by 100 multiplied by	13.10	=	4,822,393
Item 6 minus Item 7		Rate 1		"B"
4,822,393	multiplied by 1.04 divided by	3,681,215,998	=	13.60
"B"		Item 6 minus Item 7		Rate II (Round Down)
				13.6215

# FISCAL COURT ORDERS

JULY 26, 2022

BOOK 43

SPECIAL SESSION OF NELSON FISCAL COURT

PAGE 711

County Nelson COMMONWEALTH OF KENTUCKY  
 Fiscal Court Department of Local Government  
 Division of Financial Services

**Permissible Ad Valorem Tax Revenue 2022-23**

**2021 ASSESSED VALUE OF PROPERTY SUBJECT TO FULL LOCAL RATES**

Line 1. Real Estate	3,436,741,900
Line 2. Tangible (Personalty)	216,883,361
Line 3. P.S. Corporation - Real Estate	14,347,897
Line 4. P.S. Corporation - Tangible (Personalty)	76,197,733
Line 5. Distilled Spirits (Personalty)	809,767,263
Line 6. Net Change in Homestead Exemptions	
2022	197,595,014
- 2021	196,517,094
Line 7. Total (Line 1 through Line 6)	<b>4,552,860,536</b>

**2022 NET ASSESSMENT GROWTH**

Line 8. Real Estate	231,204,061
Line 9. New Property PVA	144,411,250
PSC	-942,198
Line 10. Tangible (Personalty)	18,054,837
Line 11. P.S. Corporation - Real Estate	0
Line 12. P.S. Corporation - Tangible (Personalty)	-1,225,919
Line 13. Distilled Spirits (Personalty)	73,922,236
Line 14. Total Growth (Line 8 through Line 13)	465,424,267
Line 15. Total Assessed Value Subject to Full Local Rates (Line 7 plus Line 14)	<b>5,018,284,803</b>

**REAL PROPERTY**

Compensating Rate*	13.10
Revenue	5,210,337
4% Increase**	13.60
Revenue	5,201,372

I hereby certify the above local ad valorem tax rates and revenue for real property to Nelson County in accordance with KRS 68.215 this the 20<sup>th</sup> day of July, 2022.

*Robert O. Porcum*  
 State Local Finance Officer

Informational Only	WATER CRAFT	MOTOR VEHICLES
Revenue	16.10 24,756	16.10 762,847

\* No hearing required - no recall  
 \*\* Hearing required - no recall

# FISCAL COURT ORDERS

JULY 26, 2022

BOOK 43

SPECIAL SESSION OF NELSON FISCAL COURT

PAGE 712

COUNTY: Nelson

DISTRICT: Fiscal Court

**Personal Property Tax Rate Calculation Worksheet**

Pursuant to KRS 88.246, KRS 132.024, KRS 132.025  
Applicable to Counties, Special Taxing Districts and Cities

**Information Needed:**

1) 2021 Actual Tax Rate (per \$100) Real Property	.1390
2) 2021 Actual Tax Rate (per \$100) Personal Property	.1390
3) 2022 ACTUAL TAX RATE (per \$100) Real Property	3.451,089,797
4) 2021 Real Property Subject to Rate	3,624,664,990
5) 2022 Real Property Subject to Rate	1,102,646,859
6) 2021 Personal Property Subject to Rate	1,193,599,813
7) 2022 Personal Property Subject to Rate	1,193,599,813

**\*STAGE ONE:**

$\frac{3,624,664,990}{5}$	Divided by 100 x	$\frac{3}{3}$	=	A (2020 Revenue { RE })
$\frac{3,451,089,797}{4}$	Divided by 100 x	$\frac{.139}{1}$	=	B (2019 Revenue { RE })
A	minus	B	=	C (Revenue \$ Increase over Prior Year { RE })
C	divided by	B	=	D (Revenue % Increase over Prior Year { RE })

**\*STAGE TWO:**

$\frac{1,193,599,813}{7}$	Divided by 100 x	$\frac{3}{3}$	=	E (2020 Revenue { PP })
$\frac{1,102,646,859}{6}$	Divided by 100 x	$\frac{.1390}{2}$	=	F (2019 Revenue { PP })
E	minus	F	=	G (Revenue \$ Increase over Prior Year { PP })
G	divided by	F	=	H (Revenue % Increase over Prior Year { PP })

**\*STAGE THREE:**

**Option One:**

If  $\frac{H}{3}$  is greater than or equal to  $\frac{D}{3}$  the maximum personal tax rate for 2020 is  $\frac{D}{3}$

**Option Two:**

If  $\frac{H}{3}$  is less than  $\frac{D}{3}$  Option Two may be utilized.

$$\frac{\frac{F}{3} \times (C + 1.0)}{J} \times 100 = \frac{J \text{ (2020 Revenue) } \times \text{ Max ( PP )}}{\text{Maximum 2020 tax rate ( PP )}}$$

**Option Three:**

The local agency always has the option of setting a personal property tax rate less than the tax rate for real property.

# FISCAL COURT ORDERS

JULY 26, 2022

BOOK 43

SPECIAL SESSION OF NELSON FISCAL COURT

PAGE 713



## OFFICE OF THE GOVERNOR DEPARTMENT FOR LOCAL GOVERNMENT

Andy Beshear  
Governor

100 Airport Road, Third Floor  
Frankfort, Kentucky 40601  
Phone: (502) 573-2382  
Fax: (502) 227-8691  
www.kydlgweb.ky.gov

Dennis Keena  
Commissioner

TO: The Honorable Dean Witt  
Nelson County Judge/Executive

FROM: Robert O. Brown *R.O.B.*  
State Local Finance Officer

DATE: July 20, 2022

SUBJECT: 2022 Assessment Information

The certification of ad valorem tax rates and revenue in accordance with KRS 68.245 through 68.249 for your county is attached.

The assessments to be used for advertising purposes are as follows:

Real Estate	3,811,279,291
Tangible Personal Property	231,938,398
Public Service Companies (Real Estate)	13,405,690
Public Service Companies (Personal)	74,971,814
Distilled Spirits	883,689,621
Insurance Shares	0
Meter Vehicles	173,817,865
Watercraft (See KRS 132.485)	13,376,190
Tobacco in Storage	0
Other Agricultural Products	0
Aircraft (Recreational & Non-Commercial)	2,201,600
Watercraft (Non-Commercial)	0
Inventory in Transit* (See KRS 132.099)	37,556,162

\*Inventory in Transit is exempted from local tax and is not included in Tangible Personal Property. Unless action is taken by a special taxing district to exempt, Inventory in Transit is taxed.

\*\*Tangible items not included in Tangible Personal Property. May be taxed or exempted at local option.

If you have not sent a copy of your adopted budget to this office previously, after adoption of tax rates and adoption of the budget, please send a copy to this office.

cc: County Clerk

TEAM  
KENTUCKY

A - Equal Opportunity Employer M/F/D



# FISCAL COURT ORDERS

JULY 26, 2022

BOOK 43

SPECIAL SESSION OF NELSON FISCAL COURT

PAGE 714



## OFFICE OF THE GOVERNOR DEPARTMENT FOR LOCAL GOVERNMENT

Andy Beshear  
Governor

100 Airport Road, Third Floor  
Frankfort, Kentucky 40601  
Phone: (502) 573-2382  
Fax: (502) 227-8691  
www.kydlgweb.ky.gov

Dennis Keene  
Commissioner

July 20, 2022

The Honorable Dean Watts  
Nelson County Judge/Executive  
Post Office Box 578  
Bardstown, Kentucky 40004

Dear Judge Dean Watts:

Listed below, please find the 2022 tax rates and tax revenue computations for the Soil Conservation District. These calculations have been made using assessment information furnished by the Kentucky Revenue Cabinet.

The calculated rate may exceed the statutory maximum for a particular district. It is the responsibility of the levying entity to ensure that the rates levied do not exceed the maximum allowable rate on the assessed valuation of all property in the district.

	Compensating 4% increase <sup>(2)</sup>	
	tax rate <sup>(1)</sup>	
Rate:	0.005	0.005
Revenue:	\$191,234	\$191,234

<sup>(1)</sup> No hearing required; no recall option.

<sup>(2)</sup> Hearing required; no recall option. Higher rate is subject to recall.

Sincerely,

Robert O. Brown  
State Local Finance Officer

cc: Nelson County Clerk

TEAM  
KENTUCKY

An Equal Opportunity Employer M/F/D

# FISCAL COURT ORDERS

JULY 26, 2022

BOOK 43

SPECIAL SESSION OF NELSON FISCAL COURT

PAGE 715

Rate Calculation Worksheet	Nelson			
Applicable to Counties, Special Taxing Districts and Cities				
	Soil Conservation District			
<b>Information Needed:</b>				
1) 2021 Actual Tax Rate (per \$100) Real Property	0.52			
2) 2021 Actual Tax Rate (per \$100) Personal Property	0.00			
3) 2021 Total Property Subject to Rate	4,553,938,456			
4) 2021 Real Property Subject to Rate	3,451,089,797			
5) 2022 Total Property Subject to Rate	3,824,684,990			
6) 2022 Real Property Subject to Rate	3,824,684,990			
7) 2022 New Property (KRS 132.010)	143,469,052			
8) 2022 Increase in HEX, 2022 over 2021	1,077,920			
9) 2021 Personal Property Subject to Rate	1,102,848,659			
10) 2022 Personal Property Subject to Rate	1,193,599,813			
11) 2021 Motor Vehicle Assessment	415,287,950			
12) 2022 Motor Vehicle Assessment	473,817,865			
13) 2021 Watercraft Assessment	13,081,237			
14) 2022 Watercraft Assessment	15,376,190			
<b>I. Compensating Rate for 2022 (KRS 132.010(6)):</b>				
3,451,089,797	divided by 100 multiplied by	0.52	=	179,457
Item 4		Item 1		"A"
179,457	divided by	3,681,215,938	multiplied by 100 =	0.50
"A"		Item 6 minus Item 7		Rate II (Round up)
				0.4873
Check for minimum revenue limit on compensating rate for 2022 (KRS 132.010(6)):				
3,824,684,990	divided by 100 multiplied by	0.50	=	191,234
Item 5		Rate I		Total 2022 Revenue
3,451,089,797	divided by 100 multiplied by	0.52	=	179,457
Item 4		Item 1		2021 Revenue (RE)
1,102,848,659	divided by 100 multiplied by	0.00	=	0
Item 9		Item 2		2021 Revenue (PP)
				179,457
				Grand Total 2021 Revenue
179,457	divided by	3,824,684,990	multiplied by 100 =	
Total 2021 Revenue		Item 5		Substitute for Rate I (Round up)
				0.469
<b>II. Rate Allowing 4% Increase in Revenue from Real Property (KRS 68.245(6)):</b>				
3,681,215,938	divided by 100 multiplied by	0.50	=	184,061
Item 6 minus Item 7		Rate I		"B"
184,061	multiplied by 1.04 divided by	3,681,215,938	=	0.50
"B"		Item 6 minus Item 7		Rate II (Round Down)
				0.5200

# FISCAL COURT ORDERS

JULY 26, 2022

BOOK 43

SPECIAL SESSION OF NELSON FISCAL COURT

PAGE 716

County **Nelson**  
Soil Conservation District

COMMONWEALTH OF KENTUCKY  
Department of Local Government  
Division of Financial Services

Permissible Ad Valorem Tax Revenue 2022-23

2021 ASSESSED VALUE OF PROPERTY SUBJECT TO FULL LOCAL RATES

Line 1. Real Estate		3,436,741,900
Line 2. Tangible (Personalty)		216,883,561
Line 3. P.S. Corporation - Real Estate		14,347,897
Line 4. P.S. Corporation - Tangible (Personalty)		76,197,739
Line 5. Distilled Spirits (Personalty)		809,767,365
Line 6. Net Change in Homestead Exemptions		
2022	197,395,014	
- 2021	196,517,094	
Line 7. Total (Line 1 through Line 6)		4,582,860,836

2022 NET ASSESSMENT GROWTH

Line 8. Real Estate		231,204,001
Line 9. New Property PVA	144,111,250	
PSC	-942,198	143,469,052
Line 10. Tangible (Personalty)		18,054,837
Line 11. P.S. Corporation - Real Estate		0
Line 12. P.S. Corporation - Tangible (Personalty)		1,223,919
Line 13. Distilled Spirits (Personalty)		73,922,236
Line 14. Total Growth (Line 8 through Line 13)		465,424,267
Line 15. Total Assessed Value Subject to Full Local Rates (Line 7 plus Line 14)		5,018,284,803

**REAL PROPERTY**

Compensating Rate*	0.50
Revenue	191,234
4% Increase**	0.50
Revenue	191,234

I hereby certify the above local ad valorem tax rates and revenue for real property to Nelson County in accordance with KRS 68.245 this the 26<sup>th</sup> day of July, 2022.

*Robert O. Bowen*  
State Local Finance Officer

Informational Only	WATER CRAFT	MOTOR VEHICLES
	0.00	0.00
Revenue	0	0

\* No hearing required - no recall

\*\* Hearing required - no recall

# FISCAL COURT ORDERS

JULY 26, 2022

BOOK 43

SPECIAL SESSION OF NELSON FISCAL COURT

PAGE 717

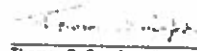
WORKSHEET FOR CERTIFICATION ASSESSMENT FOR LOCAL GOVERNMENT

CLASS OF PROPERTY			
REAL ESTATE, TANGIBLE PERSONALTY, PUBLIC SERVICE AND DISTILLED SPIRITS			
A 2021 Assessment of Adjusted Property At Full Rates			
Net Change in		2022	-1,663,938,456
B 2022 Homestead Exemptions		2021	1,077,920
C 2021 Adjusted Tax Base			4,502,660,536
D 2022 Net Assessment Growth			465,424,267
E 2022 Total Valuation of Adjusted Property at Full Rates			5,018,284,003
		Property Subject to Taxation 2021	Net Assessment Growth
		Property Subject to Taxation 2022	
F Real Estate		\$3,436,741,900	375,815,311
G Tangible Personalty		216,883,591	18,054,837
H P.S. Co-Real Estate-Effective		14,347,897	(942,188)
P.S. Co-Real Estate-100%		15,285,819	(1,078,987)
I P.S. Co.-Tang-Effective		76,197,733	(1,228,918)
P.E. Co.-Tang-100%		93,031,910	(4,365,610)
J Distilled Spirits		609,767,365	73,022,238
K Electric Plant Board			
L Insurance Shares			
M Motor Vehicles		415,287,950	473,817,265
Includes Public Service Motor Vehicles			
N Watercraft		13,081,237	15,376,160
Net New Property:	PVA Real Estate		144,411,250
	P.S. Co. Real Estate-Effective		(942,198)
Unmined Coal			
Tobacco in Storage			
Other Agricultural Products			
The following tangible items are not included in line G. Aircraft and watercraft assessment may be taxed or exempted at your option. Inventory in transit may be taxed only by special districts.			
Aircraft (Recreational & Non-Commercial)			2,201,600
Watercraft (Non-Commercial)			37,558,182
Inventory in transit			
2021 R. E. Exonerations & Refunds			13,313,310
2021 Tangible Exonerations & Refunds			10,162
* Estimated Assessment			
* Increase Exonerations			

I, Thomas S. Crawford, Executive Director, Office of Property Valuation, certify that the above total is the equalized assessment of the different classes of property and the total assessment of NELSON County as made by the Office of Property Valuation for 2022, subject to any increases or decreases that may hereafter be made as a result of the appeals to the Kentucky Board of Tax Appeals.

Witness my hand this

7-20-22

  
 Thomas S. Crawford, Executive Director  
 Office of Property Valuation  
 Finance and Administration Cabinet