

County plans no change in tax rate

STAFF REPORT
Crittenden County Fiscal Court plans to keep property tax rates steady for 2025, following the recommendation of the county's budget committee.

The proposed 11.4 rate will generate an estimated \$517,322 in revenue, which is more than last year because of changes in the county's overall assessed value due to new property and routine reassessments over one-fourth of

the county.

Property Valuation Administrator Todd Perryman pointed out to magistrates that despite leaving the rate the same, it's still raising new taxes by not taking the compensating rate, which would have been 11.1 cents. The county also plans to leave other property tax rates as they were last year at 12.4 cents for inventory, boats, autos and personal property; and magistrates agreed to continue

levying no tax on personal aircraft.

As it had last year, the fiscal court set \$10 as the minimum tax bill that will be mailed and pursued, which complies with state regulations.

County taxpayers also pay 2 cents per acre for timberland fire protection, \$30 for local fire dues and \$36 per dwelling (residential and commercial) to fund the E-911 service.

2025 Crittenden County Proposed Tax Rates

TAX DISTRICT	Change from '24	2025	2024	2023	2022
City of Marion	-?-	*	22.9	22.5	22.4
Crittenden County	-0-	11.4	11.4	11.8	11.6
School District	-?-	**	51.4	51.6	49.0
Extension	+0.1	4.5	4.4	4.3	4.1
Health Tax	-0-	3.0	3.0	3.0	3.0
Public Library	-0-	5.0	5.0	5.0	5.0
Tradewater	-?-	***	34.9	33.6	33.7

* City planned to set rates Wednesday; **Schools will set Sept. 9; ***Tradewater not yet reported

Values are shown as cents per \$100 of assessed value

FISCAL COURT REPORT

Roads set for paving

STAFF REPORT
During last week's Crittenden County Fiscal Court meeting, updates were provided on late summer and early fall paving projects, but county officials expressed concern of a lack of state funding to repair all that are in need.

The county has applied for emergency funds to help repave Chapel Hill Road and Earl Patmor Road. State assisted paving as part of routine road improvement projects will include paving on Chandler Farm Road, Youth Camp Road, Hilltop Road, Nunn Switch Road and Tribune Tower Road. A priority list of improvements for chip and seal roads has also been approved, but it appears that funding is available for only a couple of roads. Those slated for work this year are Phin Croft and Jimmie Stallions roads, which officials say are in the worst condition. Another 11 roads are on the list, but there will likely be too little funding to improve them all.

Magistrates also okayed a plan to pave sections of Claylick Creek Road and AT Crider Road.

Judge-Executive Perry Newcom warned that road maintenance money is being slashed at the state level, leaving local governments with fewer resources to cover hundreds of miles of roadway.

Rural Secondary Funds, which help pay for county road projects, will drop from \$59.2 million statewide this fiscal year to \$55.1 million next year, he said. Flex Funds, which are discretionary money counties often use for resurfacing, have been cut almost in half, from \$25 million to \$13.3 million.

Newcom said the county maintains nearly 400 miles of roadway on less than \$1 million a year, a budget that must also cover bridge replacements, payroll and repairs when flooding washes out roads. Asphalt alone costs about \$80,000 a mile for a 1.5-inch overlay, he said, but Crittenden will receive less than \$190,000 for paving this year.

"Anyone who complains about roads shouldn't be talking to us, they need to talk to their legislators," Newcom said. "Until they figure out that counties can't maintain this many miles with what we're given, it's not going to work. We've made it clear in Frankfort, but they say they don't hear anything from the public."

It was also noted road maintenance crews spread just over 2,100 tons of rock and hot mix on local roads during the most recent billing period, according to a report approved July 1. All material came from Lafarge, totaling \$24,934.21.

Among the heaviest-served roads were Fritts Lane, O.B. McDaniel Road, Cool Springs Road and Charles McConnell Road.

•The fiscal court has also begun the process to consider accepting 415 feet of Catbird Lane into the county's official road system.



JULY 2025

Activity Report

Here is Crittenden County Sheriff Evan Head's monthly activity for his department.

	July	2024 Mo.Avg.
Collisions Investigated	7	7.6
Complaints	25	66.8
Papers Served	49	53.0
Unsuccessful Service Attempts	9	5.5
Total Service Attempts	78	104.1
Transports	6	4.3
Special Detail	11	58.7
Training Hours	5.5	41.1
Verbal Warning	15	24.4
Courtesy Notice	6	—
Criminal Citation	10	17.7
Officer Assist	11	5.7
Building Checks	55	50.6
Total Manhours	528.25	832
Bailiff Court Hours	88.25	86.7
Cases Opened	4	8.0
Felony Arrests	4	8.8
Followup Investigations	15	29.3
Misdemeanor Arrests	7	10
Motorist Assists	2	8.3
DUIs	0	2.5
Traffic Citations	0	14.1
General Policing	134	156
Call for Service	66	21

SHERIFF EVAN HEAD



Clerk says mail-in voting safe in KY

By DARYL K. TABOR
CRITTENDEN COUNTY CLERK

Despite widespread and bipartisan acceptance, mail-in voting is again being questioned by President Trump, who also wants to do away with voting machines. But voters should know that Kentucky has ample controls over election administration to ensure integrity across the state and virtually eliminate fraud risk.

The Commonwealth has carefully crafted statutes and regulations to institute common-sense voting rules and ensure the transparency and integrity of elections. And all 120 counties use the same foundation of laws to carry out trustworthy elections.

Mail-in ballots and voting machines are framed by opponents as tools to help Democrats win elections, though there is no evidence to back such broad claims.

As the county's chief election official, I feel it is my responsibility to ease voters' concerns by sharing facts to maybe combat the specter of widespread election fraud.

Though a handful of states send mail-in ballots to all voters, in Kentucky, a voter must request a ballot and attest to one of a few reasons for being unable to vote in person on Election Day or for Early Voting. And no returned ballots are accepted after 6 p.m. on Election Night.

For those who may question the politics of mail-in voting, consider local statistics from the 2024 general election:

- 68 of the 121 ballot requests came from Republicans.
- 67 of the 100 accepted ballots voted for Donald Trump.
- 21 ballots were rejected for various reasons, including voters not following specified instructions for signatures and to ensure the integrity of the ballot.

As for voting machines...

- Every Kentucky vote is cast on a paper ballot. Even the electronic ballot-marking devices print a paper ballot for voters to inspect before recording their vote.
- The voting equipment used by Kentuckians to cast their vote is merely a tabulation machine that reads and registers votes based on the paper ballot you marked. It works much like the old-school testing forms you mark with a pencil or the PowerBall ticket you mark for the lottery drawing.
- A mandated post-election audit in Crittenden County following the 2024 general election utilized three local poll workers to hand count ballots on a randomly selected machine. They returned the exact same results as the electronic ballot scanning device. It took roughly an hour to count and verify the votes on a single machine.
- Kentucky voting machines are incapable of connecting to the internet or any wireless network. They are not even equipped for such.

The presidency holds no immediate constitutional power over elections. They are governed by Congress, the states and local jurisdictions ... and should remain that way. There is always room for improvement across the country, but baseless claims of fraud serve only to undermine trust in our democratic processes.

In Kentucky, current election laws are a product of bipartisan efforts led by Democratic Gov. Andy Beshear and Republican Secretary of State Michael Adams. Meantime, local elections are overseen by a bipartisan County Board of Elections.

It's tax season | What you need to know to get in the game

Agencies setting their rates

STAFF REPORT

Schools are back in session next week, football season opened Friday and across Kentucky it's also property tax season – a period when counties, cities and school boards adopt property tax rates. Once the process is complete in a few weeks, tax bills will be mailed to property owners.

Groundwork for the state's property tax process begins in the spring and culminates with bills being delivered by year's end. There can also be a discount for paying early.

County property valuation administrators must submit updated estimates of taxable property in their jurisdictions in April. Those values give local governments a clearer picture of what they will have to work with as they prepare budgets for the fiscal year that begins July 1 each year.

In June, the Kentucky Department for Local Government notifies each county, city and special taxing district of two key figures: a "compensating rate," which would bring in about the same revenue as the year before, and a rate that would generate 4 percent more revenue. These figures are required under Kentucky's tax-limiting law, passed during a 1979 special session as House Bill 44. The law was designed to slow down fast-rising property tax bills in the late 1970s.

Since then, local governments have been able to adopt rates that increase their property tax revenue by no more than 4 percent annually without triggering extra steps. Any rate expected to raise more than that



Kentucky has a 6% sales and use tax, but city and counties are not allowed to levy a general sales tax.

requires a public hearing and is subject to a possible voter referendum if enough signatures are gathered.

In most years, taxing authorities quietly adopt either the compensating rate, the same rate as the year before, or something at or below that 4 percent threshold. Contrary to common misunderstanding, those percentages don't refer to the tax rate itself but to the amount of money collected. Because real estate is reassessed on a rolling basis – one-fourth of all property each year – the total value of taxable property usually increases. As a result, tax rates often go down even while taxpayers' bills go up.

For example, you might read a headline in the newspaper that says, "Fiscal Court lowers property tax rate," when in reality your tax bill is the same, or perhaps even higher if your property has been reassessed at a new, higher figure.

School boards also have the option of adding an extra "nickel" per \$100 of property value for facility improvements. Crittenden County tried to get that passed a few years ago to build a new high school, but voters denied it. That's partly why the school district opted instead to build a much smaller new wing for the middle school, which was recently completed.

Because public agency

budgets depend directly on tax revenue decisions, the real time to start asking questions about property taxes is not in late August, when rates are set, but back in April, May and June when assessments and budgets are first being discussed.

Property taxes are not to be confused with payroll and net profit taxes, typically referred to in unison as the occupational tax. Those rates can be changed at any point in the year, but normally come up as governments and taxing districts are planning their fiscal year budgets. Locally, decisions were made by the city and county back in the spring to raise those rates, which directly affect paychecks and business profits. The new, higher rates went into effect July 1, which starts the new fiscal year for local governments. If your employer gave you a cost-of-living pay increase this year, it's likely the occupational tax hikes have eaten it up.

Understanding the difference in payroll and property taxes – and how each works – can help taxpayers know exactly how and when their voices can be heard. Payroll taxes were increased weeks ago with almost no input from citizens.

This newspaper always provides timely information about potential changes in tax rates and how and when taxpayers can participate in the system, which is typically during hearings or meetings. The county's fiscal court meets regularly at 8:30 a.m., on the third Thursday of each month. Marion City Council meets at 5 p.m., on the third Monday of each month.

SOIL

Continued from page 1

creases, farmland in Kentucky remains taxed well below market prices. That's because of the state's agricultural "use-value" system, which assesses land on its income-producing ability rather than what it would bring in a sale. The exemption was established in 1969 to prevent farmers from being taxed off their property as development pressures pushed up land values across the state.

Crittenden County Property Valuation Administrator (PVA) Todd Perryman says Kentucky allows for the lower assessment on farmland and woodlots in order for the state to maintain its agrarian economy and culture.

"Farmland is assessed differently than residential properties," Perryman said. "Residential properties are assessed and you pay taxes on the fair cash value, what it would bring on the open market. But for farmland, the state has set aside an agricultural exemption for anything 10 acres or more."

Each tract of farmland is assigned a soil class, ranging from Class 1, the richest cropland, to Class 8, very marginal land with severe limitations and suitable mainly for low-grade pasture or woodland. Classifications are based on U.S. Department of Agriculture soil surveys, which account for slope, drainage, depth and overall productivity. It's a complicated metric, Perryman said.

"It's based on what you could reasonably pay for a piece of property and make a living off of it, not what it would bring on the open market," he said.

In Crittenden County, there are no Class 1 soils such as you would find in neighboring Union or Webster counties. Class 2 is the highest rating present here. That means the best cropland in the county will be taxed at the Class 2 rate of \$710 per acre this year, same as in 2024. By contrast, poorer soils with less crop potential, such as Classes 6 and 7, are assessed at only \$225 and \$200 per acre, respectively.

You might see marginal land sell for \$4,000 an acre or more right now, Perryman said, but tax-wise, even the best

Class 2 land in the county is assessed at only \$710 an acre.

While a farmer or landowner may have paid \$4,000 or more per acre for their property on the open market, their tax bill is based on the much lower use-value figure. Residential houses on farms, however, do not qualify for the exemption and are taxed at full fair-cash value.

Perryman added that while Crittenden's Class 2 land is considered the best in the county, its market value is difficult to gauge.

"People who have that high-producing cropland are holding onto it," he said. "We're not really seeing those tracts sell. What moves more often are cattle farms or woodlots."

Rising soil values and consistent or higher tax rates mean additional tax dollars for schools, fiscal court, health department, library, Extension Service and other local taxing districts that draw revenue from property assessments. Revenue generated from local property taxes can be up or down depending on what rates are set against assessed value. Taxing districts are currently setting 2025 rates, which will be applied to the assessed value of all real property in the county. For more on that process see our accompanying article on Kentucky's property tax system.

The last major adjustment to agricultural land values came last year. Values are re-examined on a four-year cycle by the state Department of Revenue in coordination with county PVA.

Any landowner with at least 10 acres in agriculture qualifies for the use-value assessment. Those with questions about their farmland's classification or taxable value can contact the PVA office at the courthouse. Perryman also emphasized that property owners have an appeals process available if they believe their soil classification is inaccurate.

"There have been times where our map showed a farm as Class 2 cropland, but when we checked it was all timber," he said. "In those cases we flag the account so the property is taxed more fairly."