INTERIM JOINT COMMITTEE ON LOCAL GOVERNMENT

Minutes of the Third Meeting of the 2026 Interim

August 18, 2026

Call to Order and Roll Call
The third meeting of the Interim Joint Committee on Local Government was held on August 18, 2026, at 9:00 AM ET/8:00 AM CT in Room 149 of the Capitol Annex. Senator Michael J. Nemes, Chair, called the meeting to order, and the secretary called the roll.

Present were:
Members: Senator Michael J. Nemes, Co-Chair; Representative Patrick Flannery, Co-Chair; Senators Julie Raque Adams, Cassie Chambers Armstrong, Greg Elkins, Scott Madon, Amanda Mays Bledsoe, Christian McDaniel, Robby Mills, Steve Rawlings, and Lindsey Tichenor; and Representatives George Brown Jr., Beverly Chester-Burton, Steven Doan, Ken Fleming, Chris Freeland, Tony Hampton, Mark Hart, Mary Beth Imes, Michael Meredith, Amy Neighbors, Rachel Roarx, Sarah Stalker, and Susan Witten.

Guests: Kevin Mooney, County Clerk, Bullitt County; Walt Sholar, Bullitt County Sheriff, Kentucky Sheriff's Association; Shellie Hampton, Director of Government Affairs, Kentucky Association of Counties; Senator Steve Rawlings; and Turney P. Berry, Partner, Bricker, Graydon, Wyatt LLP.

LRC Staff: Mark Mitchell, Christopher Jacovitch, and Faithe Wheatley.

Approval of Minutes from July 8, 2026 Meeting
A motion was made by Representative Imes and seconded by Senator Elkins to approve the minutes of the July 8, 2026, meeting. Minutes were approved by voice vote without objection.

Discussion of County Clerk Issues Relating to Property Taxation
Kevin Mooney, County Clerk, Bullitt County, explained the current method of property tax collection on mobile and manufactured homes that are held by title and have not been converted to deed and the difficulties in collecting delinquent property taxes on those homes. He proposed that clerks, rather than sheriffs, would collect the taxes on mobile and manufactured homes that have titles rather than deeds and the clerk could refuse to issue registrations to vehicles held by the taxpayer if the taxes have not been paid on the mobile or manufactured home.

In response to Chair Nemes, Mr. Mooney stated RVs are not coded as real estate and do not qualify to be used for homestead or disability exemptions. Mr. Mooney confirmed his proposal would move mobile homes onto the Kentucky Automated Vehicle Information System (KAVIS) transferring the collector of the taxes from the sheriffs' offices to the clerks' offices.

In response to Representative Stalker, Mr. Mooney stated his proposal is about physically changing the location and the database in which the collection of property taxes for mobile or manufactured homes occurs. This would not change the amount of money the county collects, and homestead and disability exemptions would still be available to these home owners.

Chair Nemes stated the amount of money the county collects might not change, but there would be a difference on who collects it.

In response to Senator Elkins, Mr. Mooney confirmed sheriffs would lose a significant amount of funding if this change were to take place, but ultimately fiscal courts would benefit from the increase in collections.

In response to Representative Hart, Mr. Mooney explained the current process of collecting property taxes on deeded versus titled mobile or manufactured homes.

In response to Representative Meredith, Mr. Mooney agreed changing the statute to notify the clerk of unpaid tax bills on titled mobile and manufactured home delinquent taxes and allowing the clerk to refuse to issue vehicle titles in that case until the taxes are paid, rather than changing the collector of those taxes would be possible, especially if information on the PVA database could be linked to the KAVIS database.

Walt Sholar, Bullitt County Sheriff, Kentucky Sheriff's Association, stated opposition to Mr. Mooney's proposal of moving the collection of property taxes on mobile homes entirely to the county clerk's office because it would pull significant monies from the sheriff's office. There could also be difficulties with applying homestead exemptions if the mobile and manufactured homes are administered under the KAVIS system.

In response to Representative Stalker, Sheriff Sholar stated that his office does not set up payment plans for property taxes and stated county attorneys often worked with individuals to set up payment plans once the delinquency bill reached their offices.

Representative Stalker noted that refusing to issue vehicle registrations in the event of delinquencies will only compound taxpayers' problems.

Discussion of County Issues

Shellie Hampton, Director of Government Affairs, Kentucky Association of Counties, provided the committee with an update concerning the shared responsibility of both the county and state at covering the ever-increasing costs of incarceration and advocated for the passage of legislation such as 2026 RS HB 557.

In response to Senator McDaniel, Ms. Hampton stated housing state inmates at county jails is completely voluntary; however, the deficit in the cost to house them has risen since the program first began.

Discussion of Transfer of Property upon Death (2026 RS SB 34)

Senator Steve Rawlings and Turney P. Berry, Partner, Bricker, Graydon, Wyatt LLP, discussed transfer of death deeds, (TODs), as outlined in 2026 RS SB 34, reasons the legislation has not passed including antiquated probate laws in Kentucky, and the significant benefits of TODs.

In response to Co-Chair Flannery, Senator Rawlings and Mr. Berry explained the main difference between life estate deeds and TOD deeds were that life estate deeds are irrevocable.

In response to Representative Stalker, Mr. Berry stated a TOD deed would supersede a will, just as a Pay On Death (POD) account set at the bank would supersede a will.

In response to Representative Meredith, Senator Rawlings noted that transfer on death protocols already exist in Kentucky law, such as for bank accounts. Mr. Berry noted that automated property transfer protocols can save people with little resources money in legal fees, but the trade-off is the loss of some procedural safe guards. Stakeholders that can be affected in that instance include banks, as they have mortgages and loans against property. Policies can be written to address these issues.

In response to Chair Nemes, Mr. Berry confirmed that a TOD may change or supersede a specific part of a will, but not the will in totality.

In response to Representative Doan, Mr. Berry said that the dower rights as revised by 2026 SB 50 reach any assets that a decedent had and could control and sell.

Chair Nemes announced the next meeting of the committee will be September 15, 2026, at 9:00 AM in Room 149 of the Capitol Annex.

Adjournment
There being no further business, the meeting was adjourned.