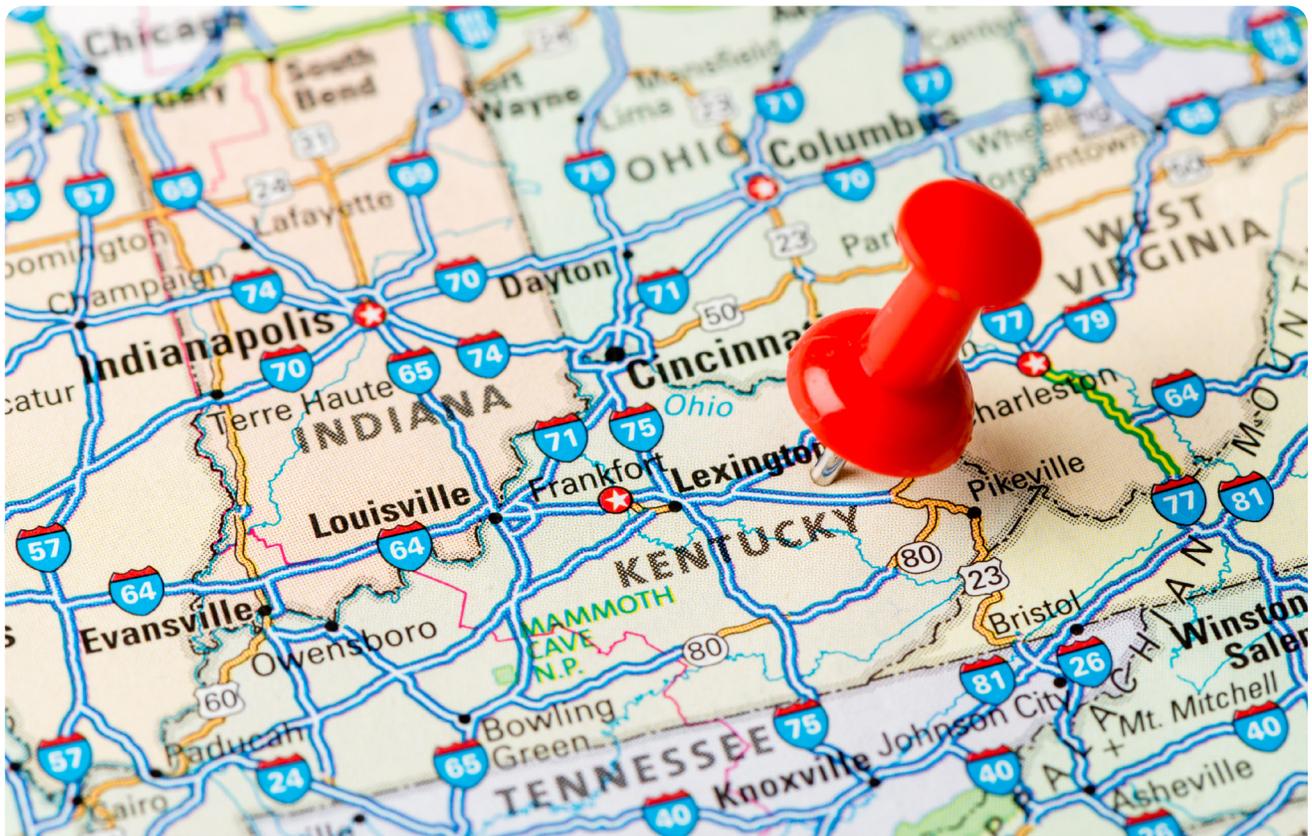




# ANNEXATION IN KENTUCKY

Growing cities are a growing concern for counties, and that's a problem for all Kentuckians.



Visit [www.kaco.org/annexation](http://www.kaco.org/annexation) for more information.

# About KACo

The Kentucky Association of Counties (KACo) is a non-profit, non-partisan, member-owned association of elected county officials in all 120 counties. KACo provides services and products to support, educate and advocate for our members.

## 2022-23 Executive Committee

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Warren County  
Attorney

PRESIDENT-ELECT



**David Livingston**  
Scott County  
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Harlan County  
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PRESIDENT



**Adam O'Nan**  
Union County  
Judge/Executive

PAST  
PRESIDENT



**Reagan Taylor**  
Madison County  
Judge/Executive



## Annexation and local tax revenue

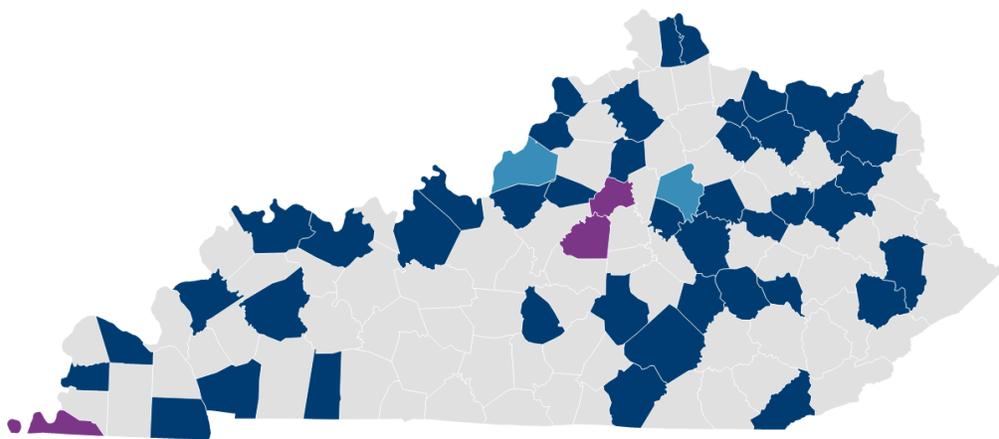
The top three revenue sources for counties are property tax, insurance premium tax and occupational license fees.

If a county and city both levy certain taxes, state law mandates that the county rate must be decreased by the city rate, often eliminating that particular county revenue from the annexed area. So as the city grows, the county revenue base shrinks. This requirement is known as **crediting**. City crediting is required even in situations where the county levied the tax first. (Note: Property tax is unaffected by annexation.)

## Insurance Premium Tax

KRS 91A.080 requires a credit to the city when both the county and city levy an insurance premium tax, excluding counties that levied the tax prior to July 13, 1990. Forty-seven Kentucky counties currently impose an insurance premium tax. In most cases, counties cannot collect the insurance premium tax at all within city boundaries.

### FY 24 Insurance Premium Tax



Does not levy tax   Tax levied, credit required   Tax levied, no credit required (grandfathered in)  
Merged/Urban County Government

## Occupational License Fee

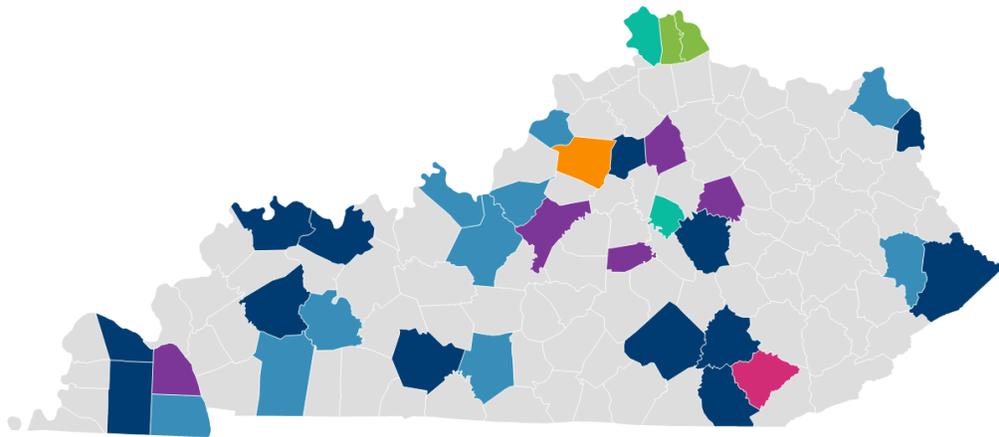
Annexation affects counties with an occupational tax differently depending on their population and when the tax was enacted.

KRS 68.197 places **arbitrary restrictions** on counties with a population of 30,000 or more, capping the tax rate at 1% and requiring the county occupational license rate to be offset by the city's. It should be noted that cities have no cap on their occupational license fee.

The statute excludes counties under 30,000, counties that levied the tax prior to reaching that mark, and counties that levied the tax by referendum or levied it prior to July 15, 1986. The counties grandfathered in under KRS 68.197 are Boone, Boyle, Campbell, Clark, Jessamine, Kenton, Marshall, Nelson and Scott.

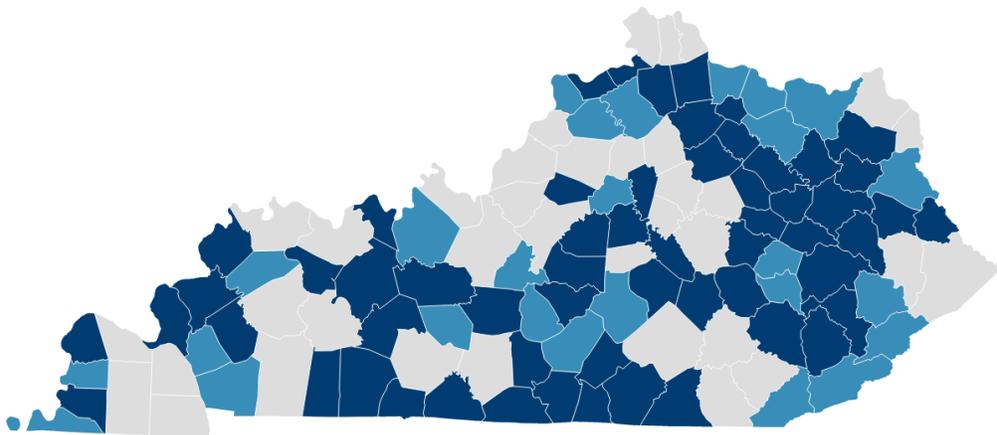
The tax base of large, growing counties with an occupational license fee – and the potential tax base for counties considering enacting this tax – is significantly diminished by crediting within city limits. Annexation continues to chip away at this source of revenue, yet counties still provide services to all residents.

### Occupational Tax for Counties 30,000+



- Does not levy tax, credit would apply
- Tax levied, credit required
- Tax levied, credit required (agreement in place prior to reaching 30K)
- Tax levied, mixed crediting requirements
- Tax levied, no credit required (enacted by referendum)
- Tax levied, no credit required (enacted prior to July 15, 1986)
- Tax levied, no credit required (enacted prior to reaching 30K)

### Occupational Tax for Counties Under 30,000

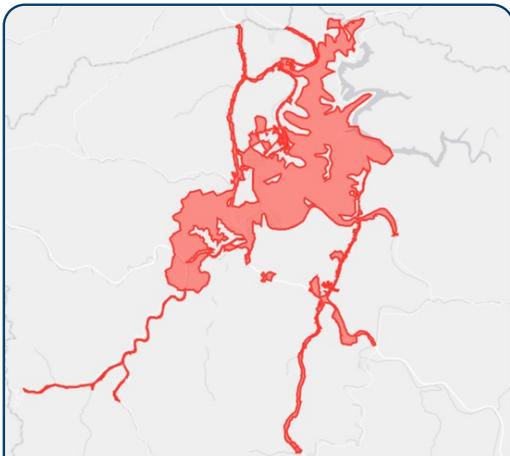


- Does not levy
- Tax levied

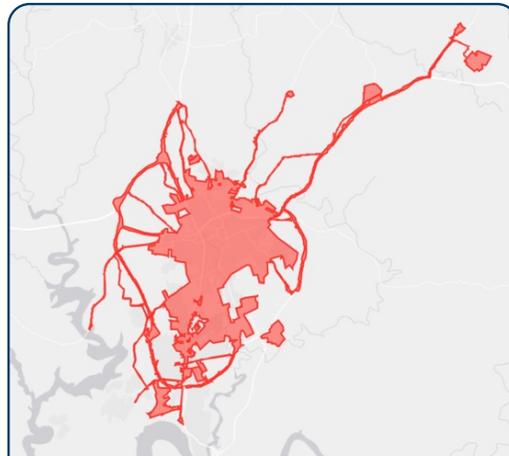
## The Shape of a City

Cities are more than just a dot on a map. Regardless of its impact on county revenue, annexation can create some unusual and seemingly haphazard city boundary lines. Kentucky law states that annexations must be adjacent or contiguous to existing corporate limits. However, the meaning of adjacent or contiguous has long been debated and up for interpretation. There are numerous examples of cities engaging in **corridor or shoestring annexations**, where cities will take in a small strip of property, sometimes several miles long, to get to the desired tract.

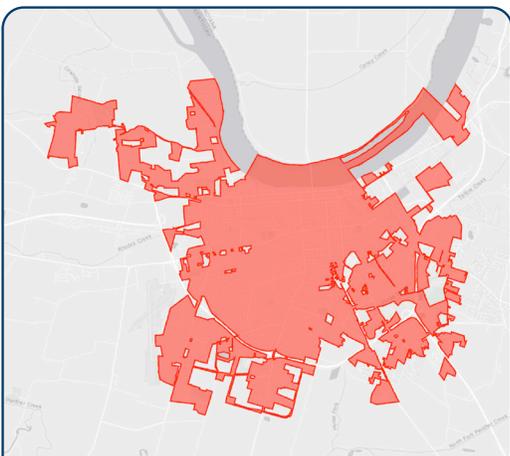
The problem with these types of city boundaries is the confusion created for residents, business owners and service providers about who is responsible for what. Does the city have a plan for responsible growth and infrastructure for the annexed property? Is the city acquiring property along either side of a roadway to avoid maintenance of that road? Who responds to calls for service, the sheriff's office or city police? Have updated city maps been submitted in a timely manner, as required, to the county clerk and Secretary of State's office?



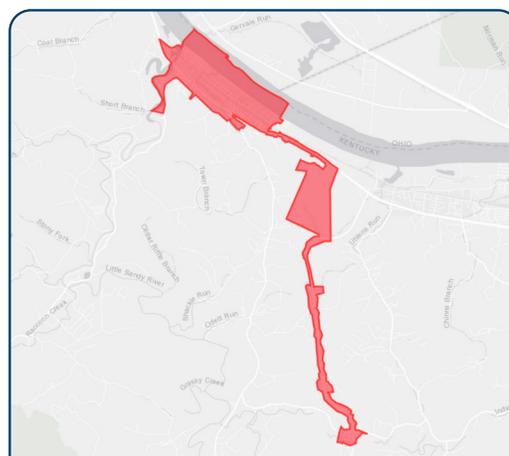
City of Prestonsburg



City of Somerset



City of Owensboro



City of Greenup

## Working together

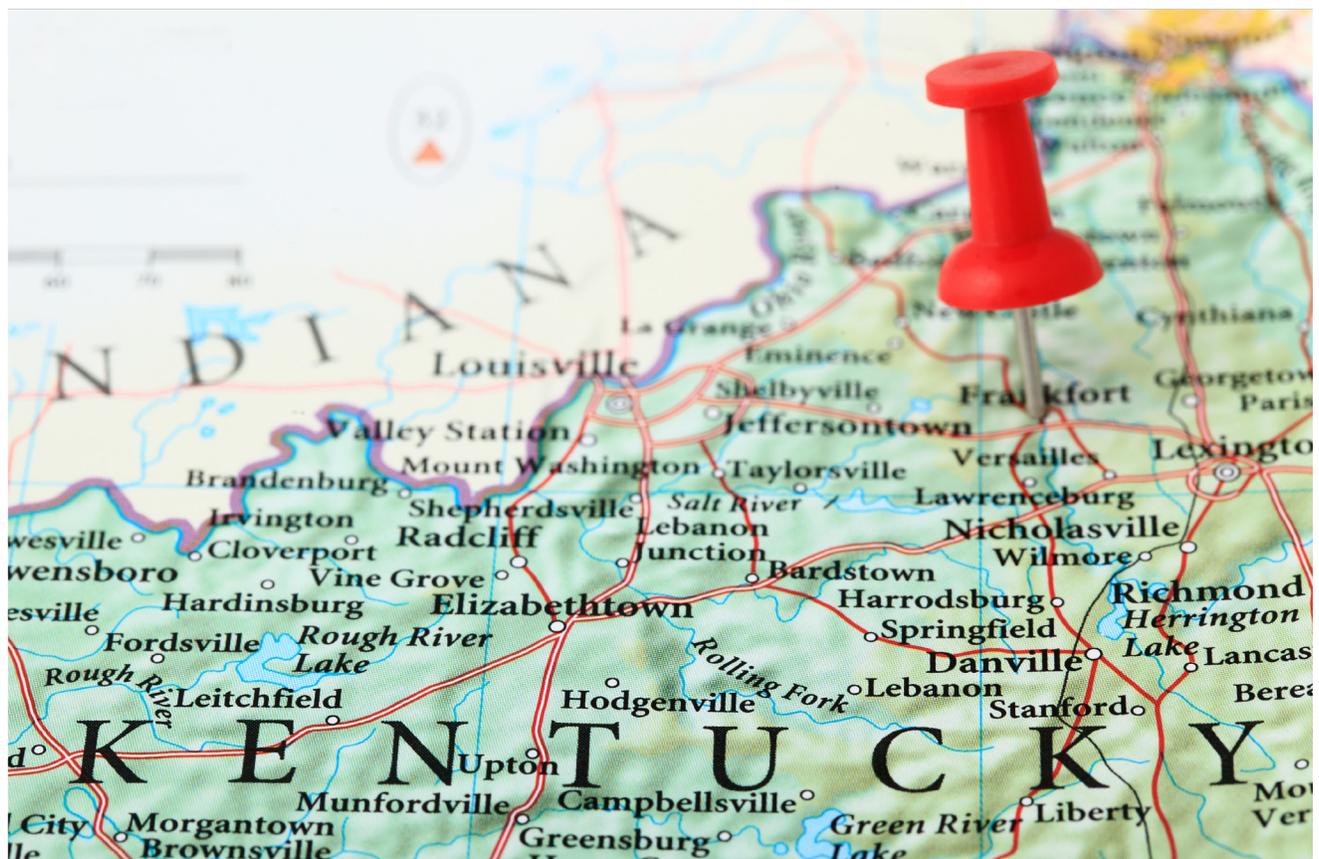
Several counties and cities have interlocal agreements in place and many county officials work well with their city counterparts on economic development and quality of life improvements for residents. Some of these agreements, however, are only as strong as the elected individuals currently in office. If a new mayor or judge/executive takes office, those handshakes could turn into a cold shoulder.

The issue of crediting insurance premium tax and occupational license fee revenue creates a contentious relationship between counties and cities. In counties where city crediting is not required, such as Marshall, Nelson and Scott, the relationship between county and city can thrive as a cooperative partnership toward shared goals. It's clear that local governments work best when they work together.

**In general, Kentucky counties have no voice in the annexation process or a mechanism to oppose annexation proposals.**

Cities have expanded their corporate limits, sometimes through corridor annexations and financial inducements, at the expense of county revenue streams. This practice hinders the ability of counties to provide services that benefit all residents and businesses.

**KACo SUPPORTS A LONG-TERM SOLUTION THAT RESPECTS PROPERTY OWNER RIGHTS, HOLDS COUNTIES HARMLESS AND ALLOWS ALL LOCAL GOVERNMENTS IN KENTUCKY TO THRIVE.**



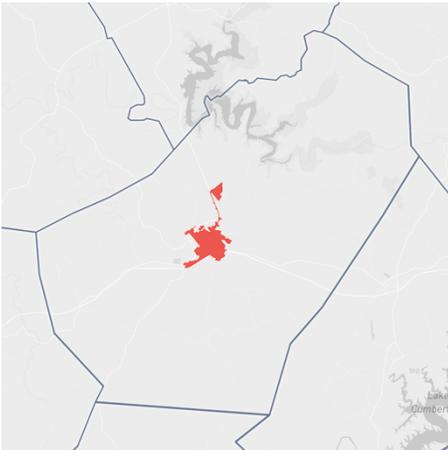


# COUNTY INDEX

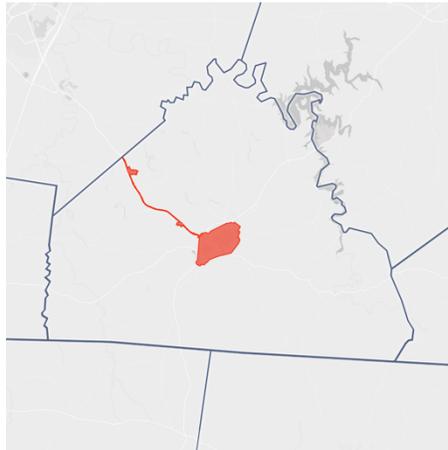
## Annexation Snapshot

Cities are more than just a dot on the map. Each color represents a city's boundaries as recorded with the Secretary of State's office. For more detailed information, view the county's individual profile.

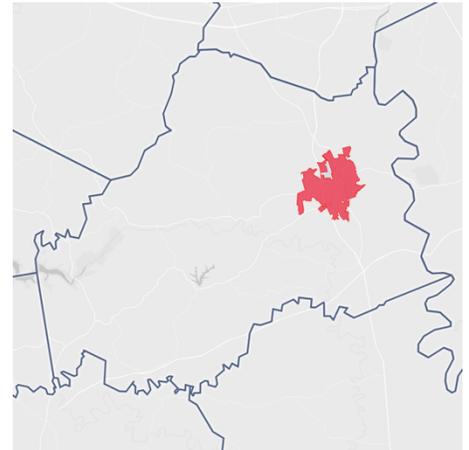
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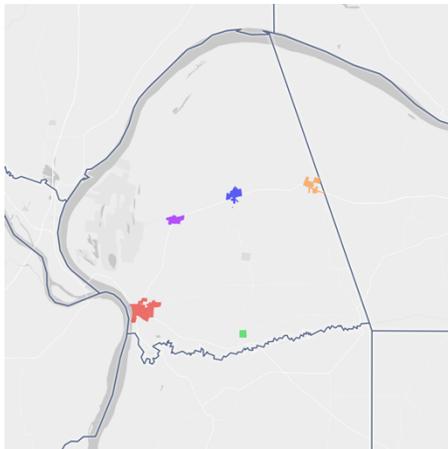
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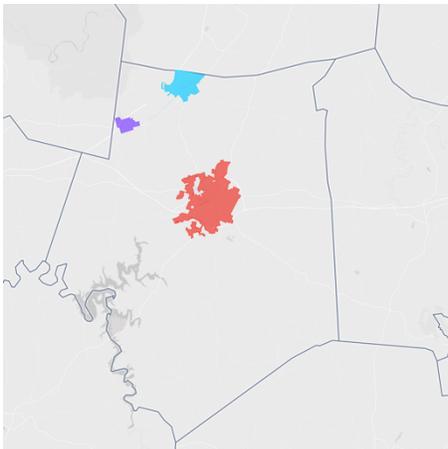
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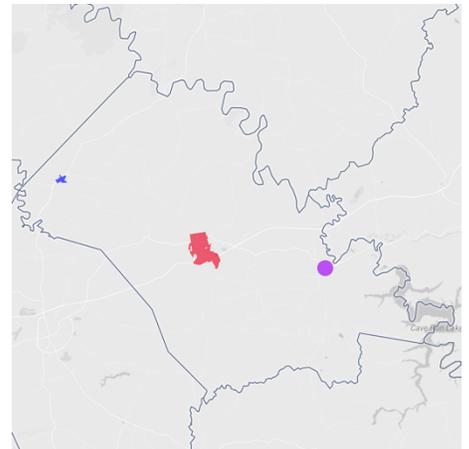
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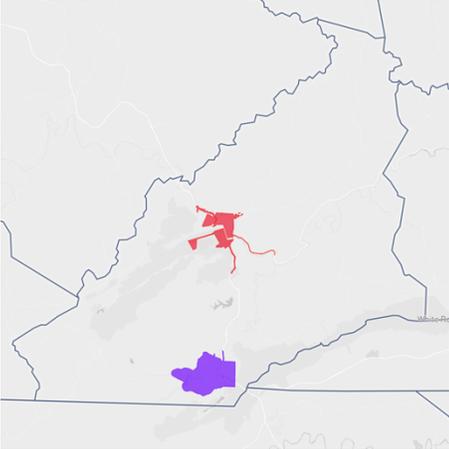
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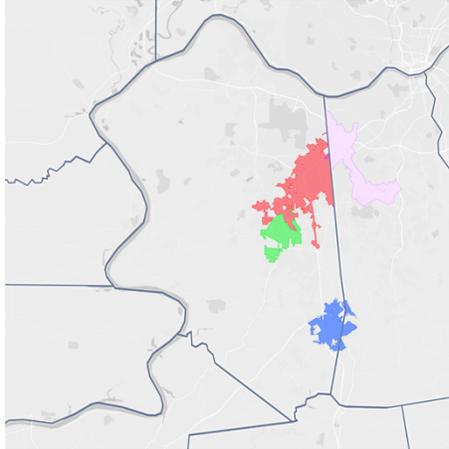
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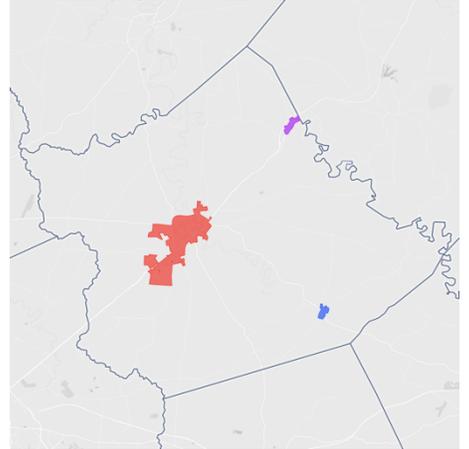
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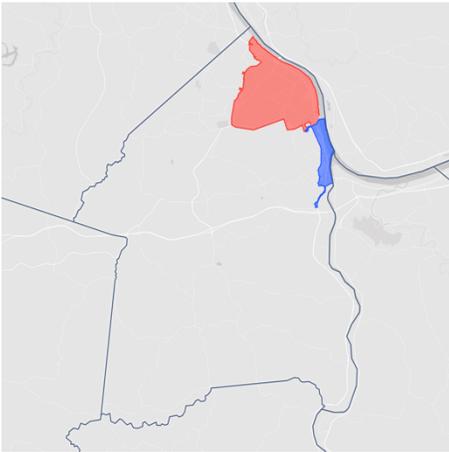
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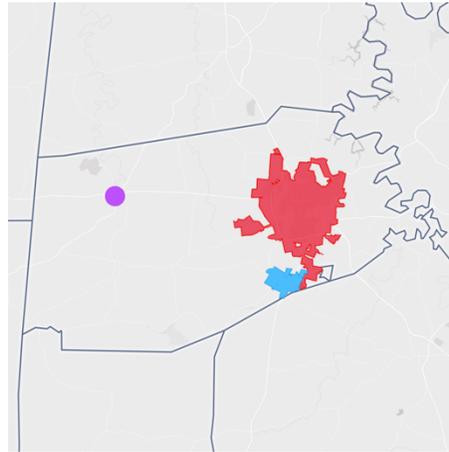
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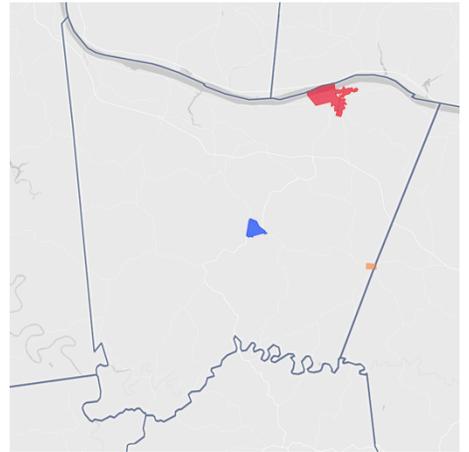
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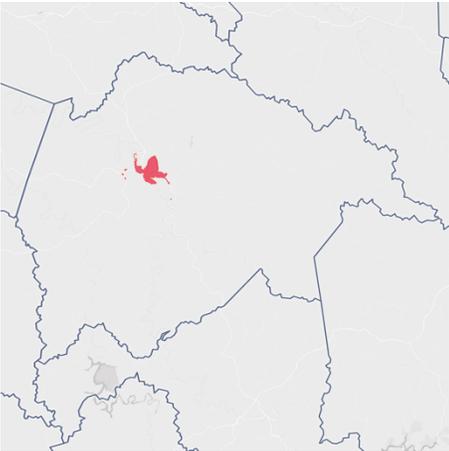
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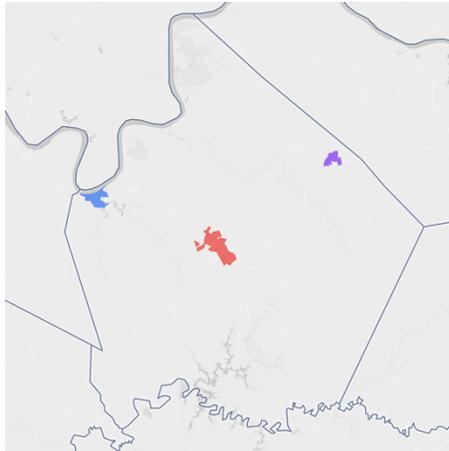
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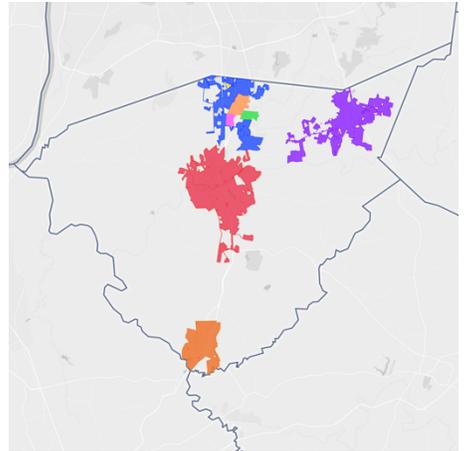
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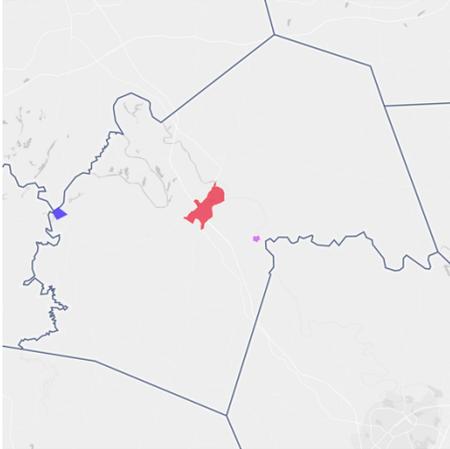
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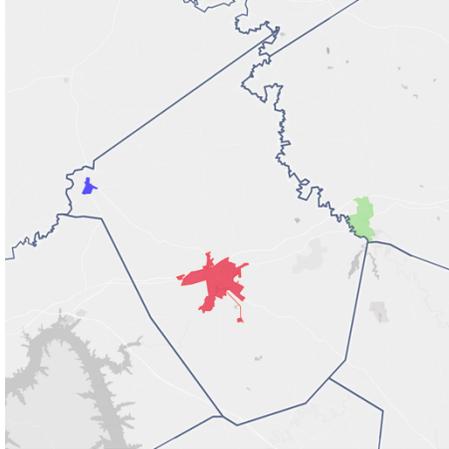
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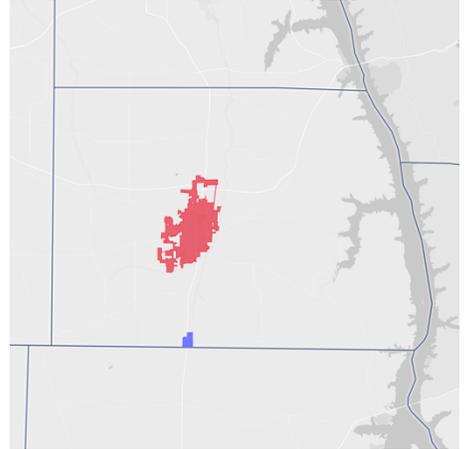
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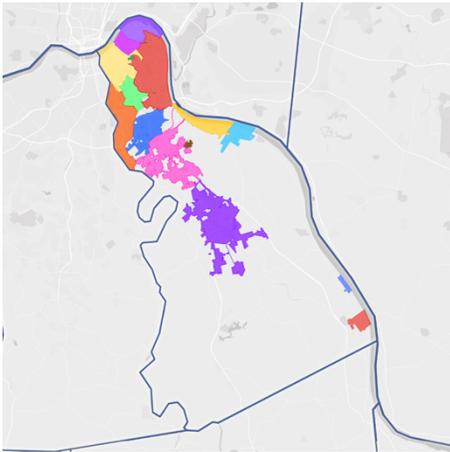
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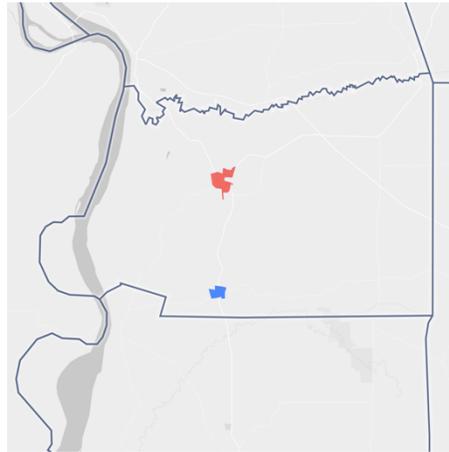
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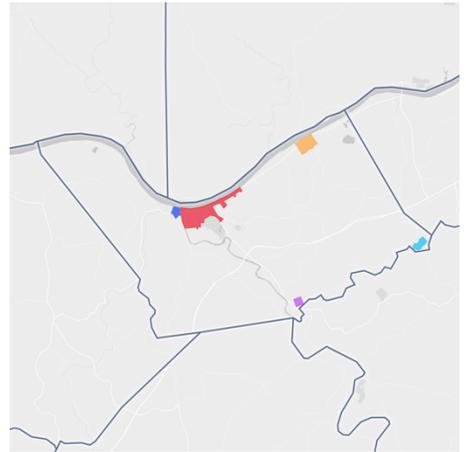
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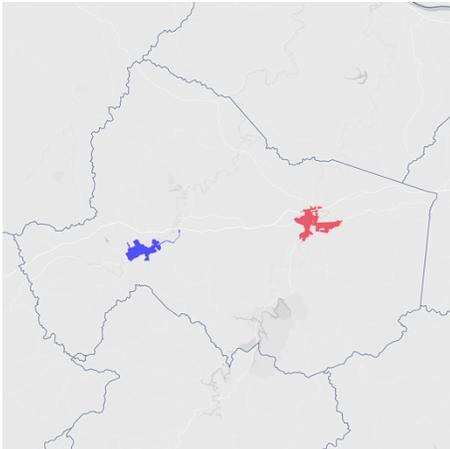
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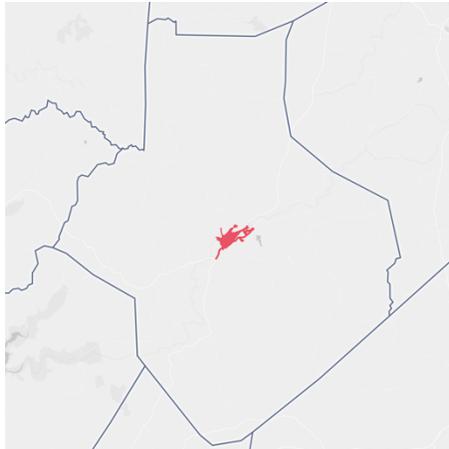
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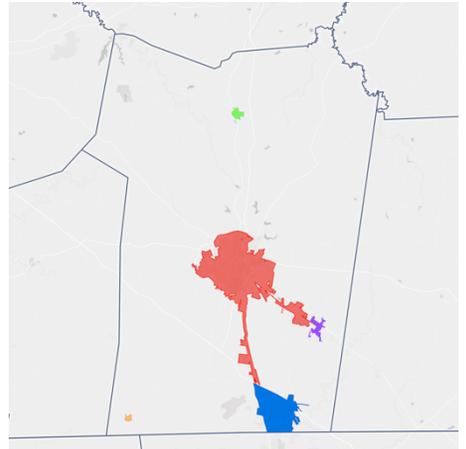
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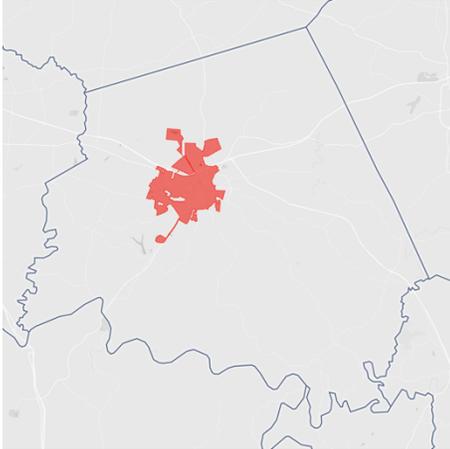
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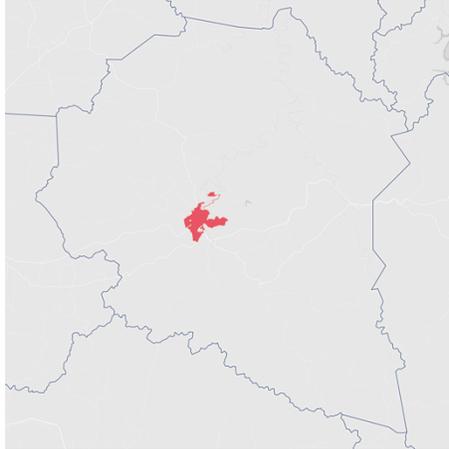
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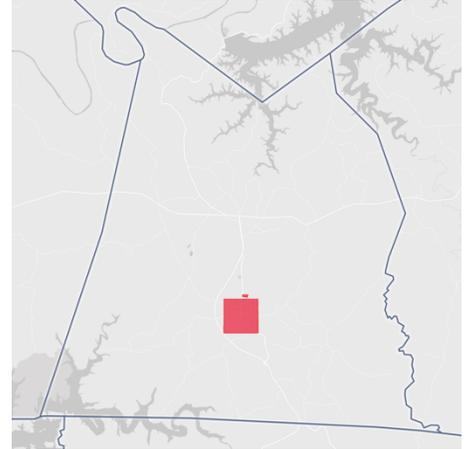
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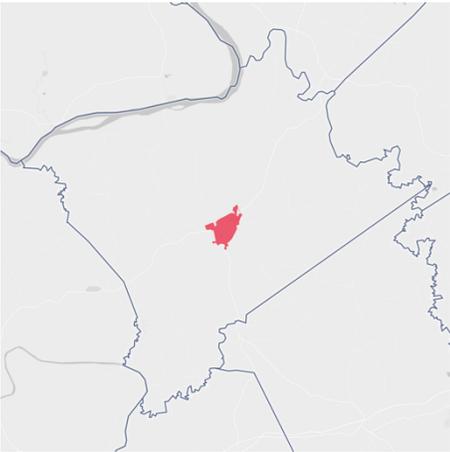
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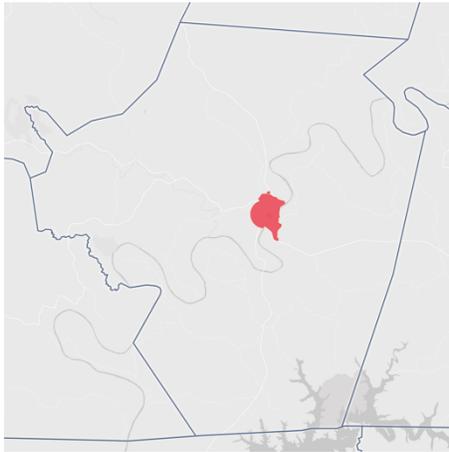
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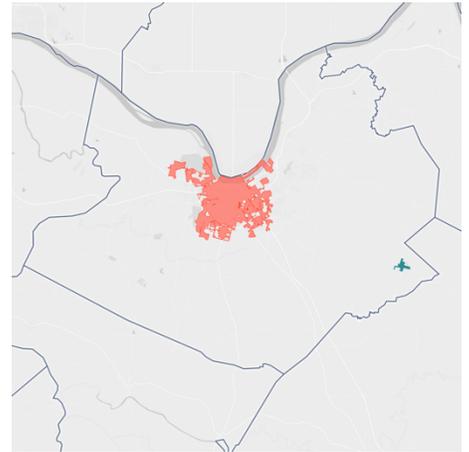
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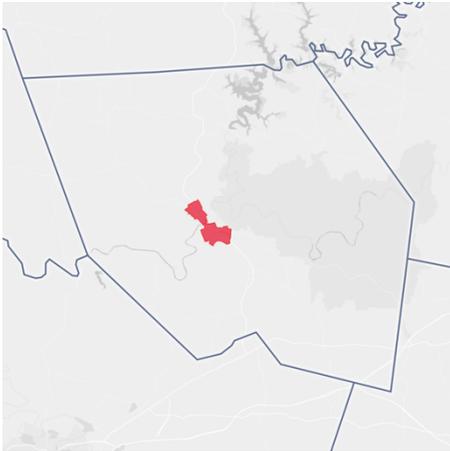
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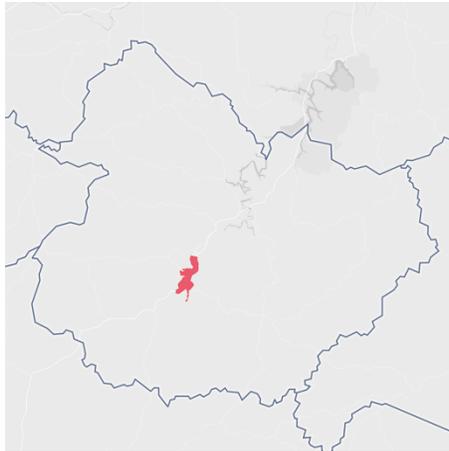
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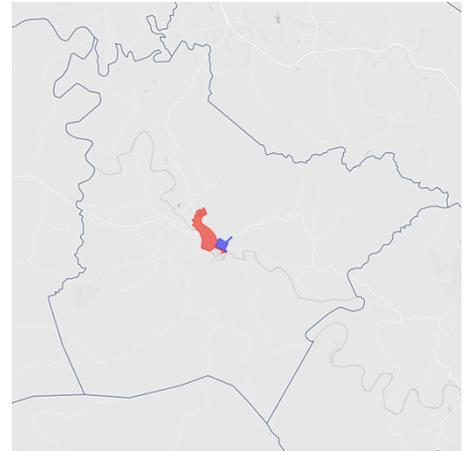
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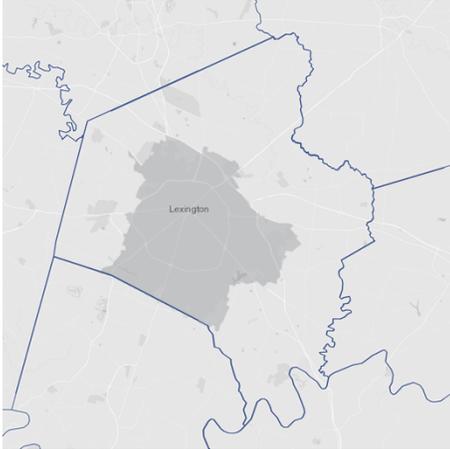
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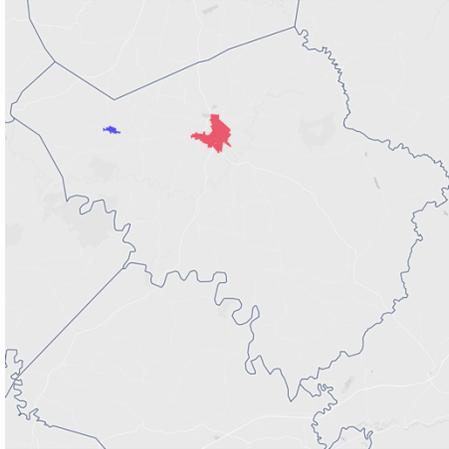
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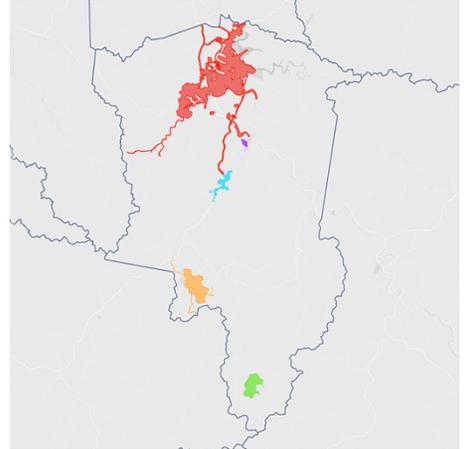
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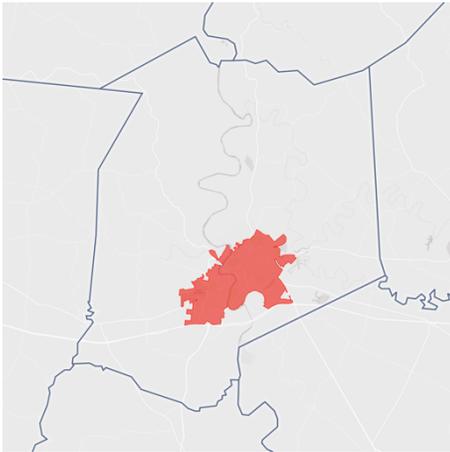
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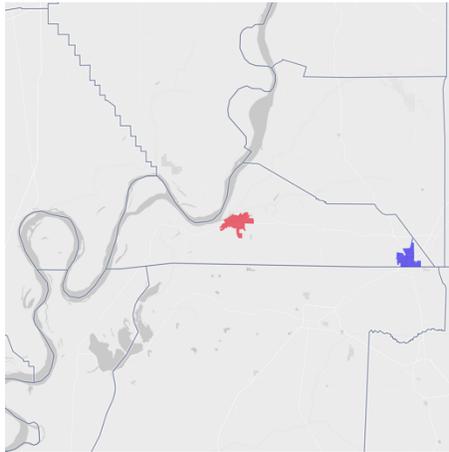
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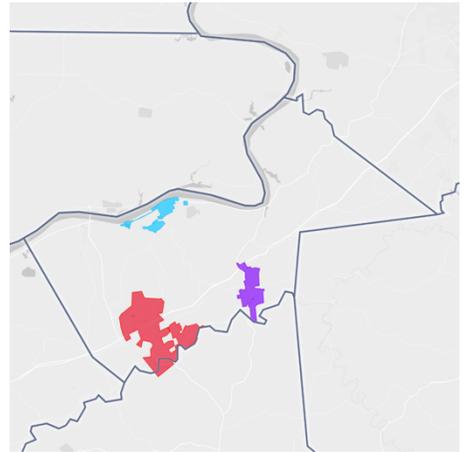
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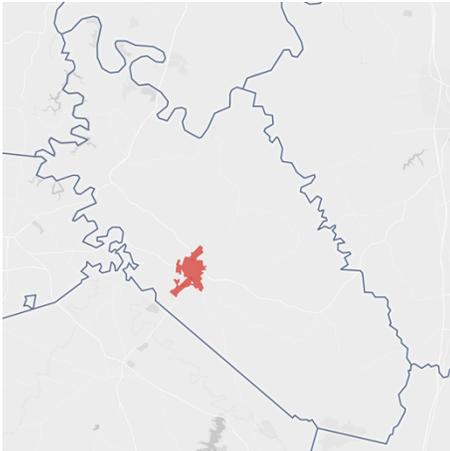
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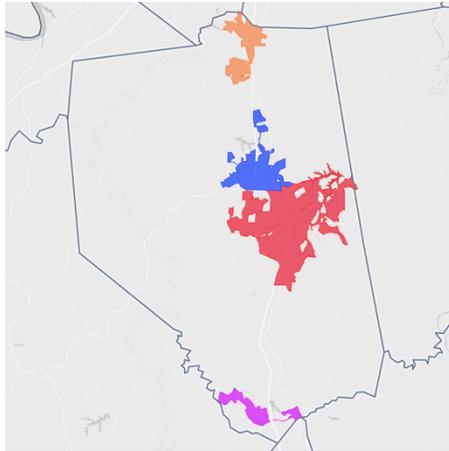
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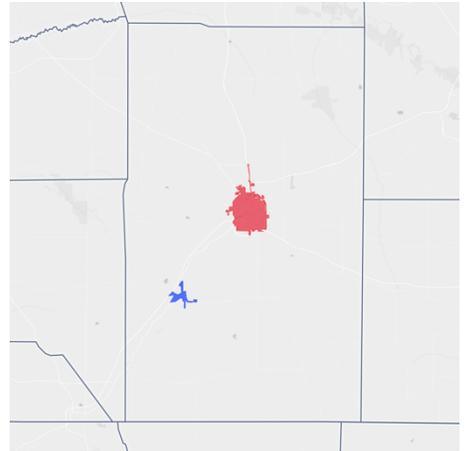
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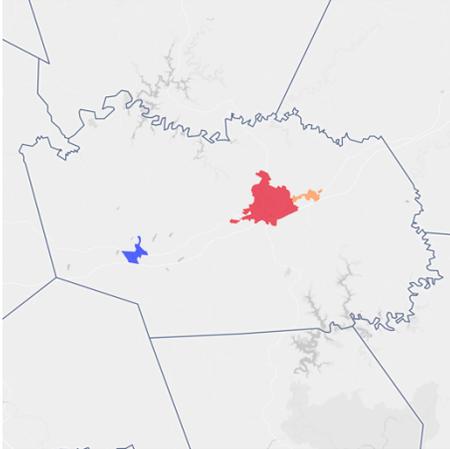
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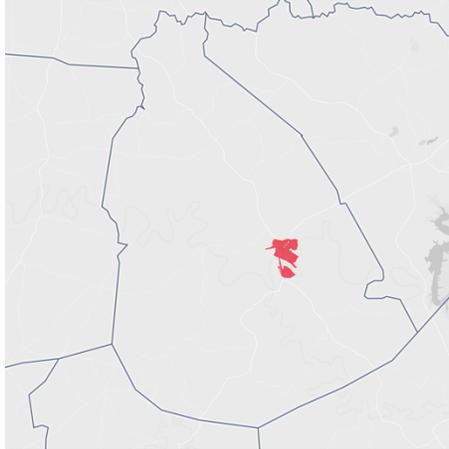
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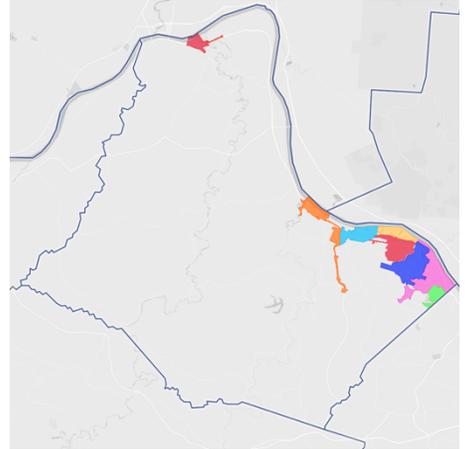
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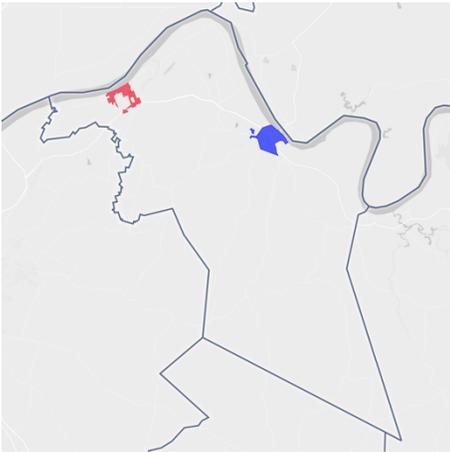
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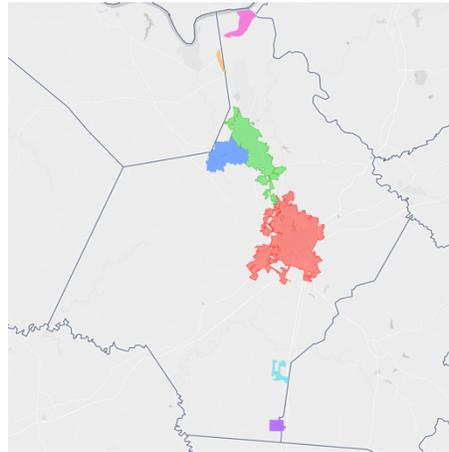
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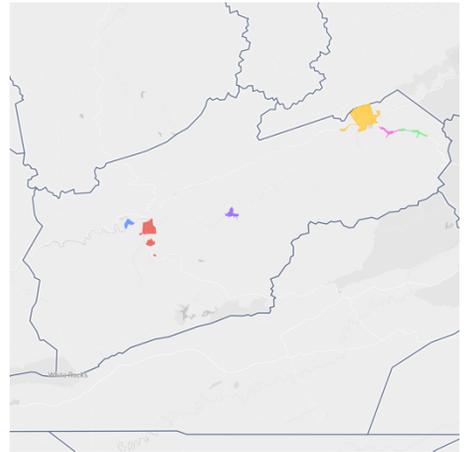
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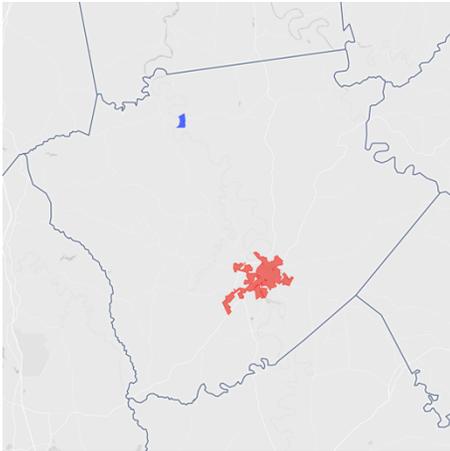
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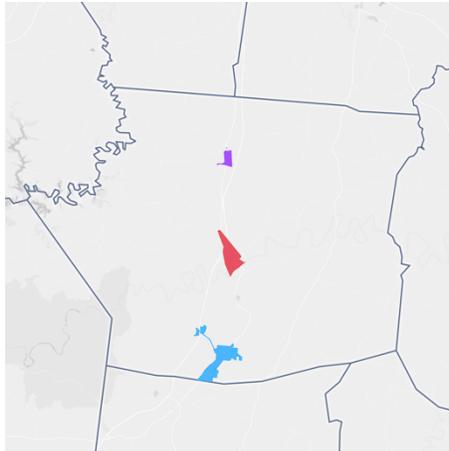
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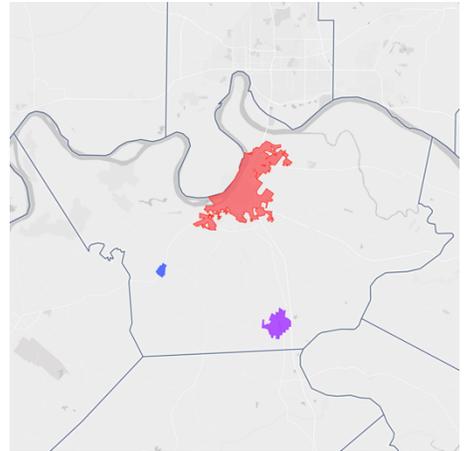
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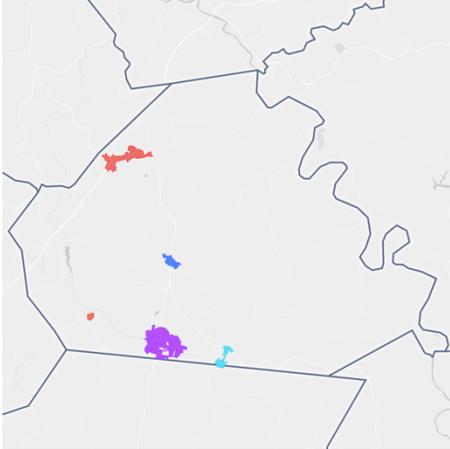
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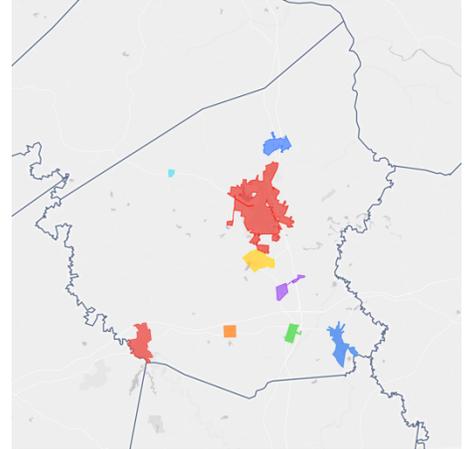
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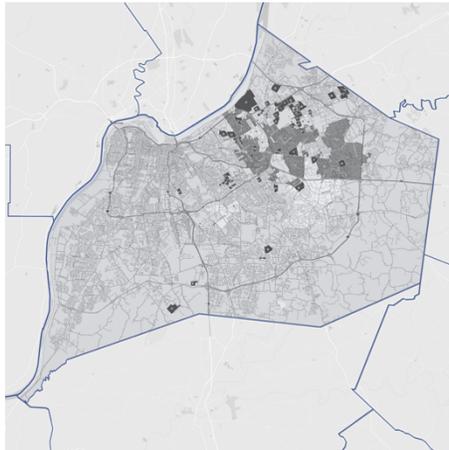
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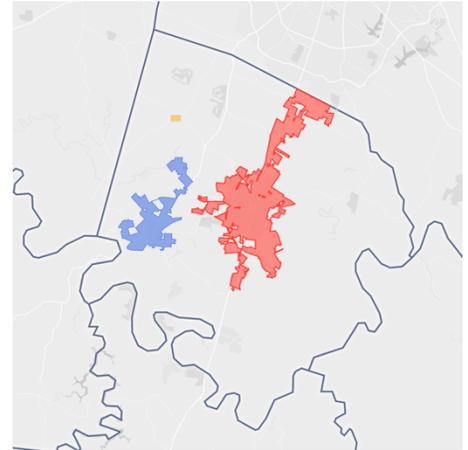
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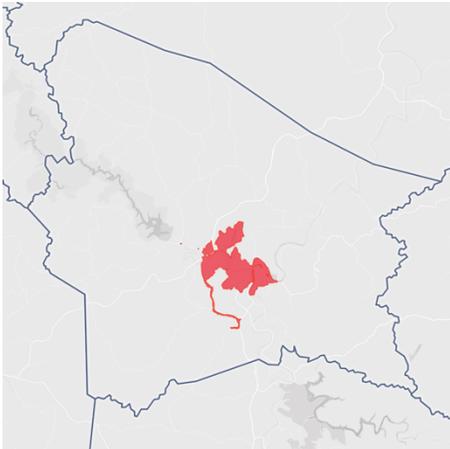
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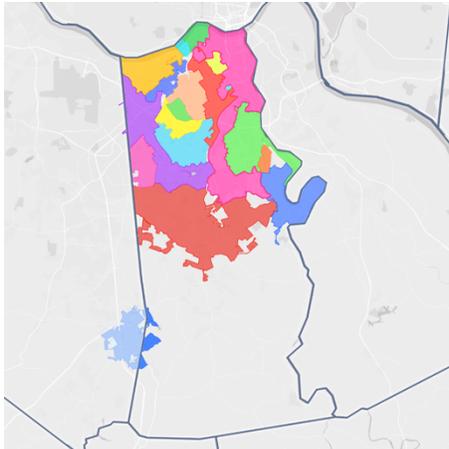
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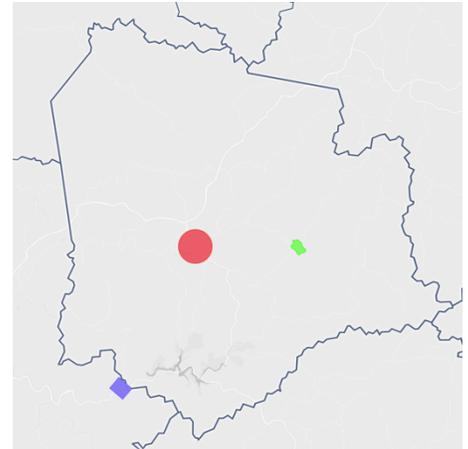
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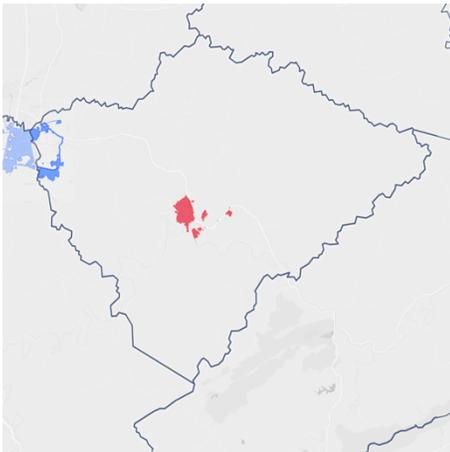
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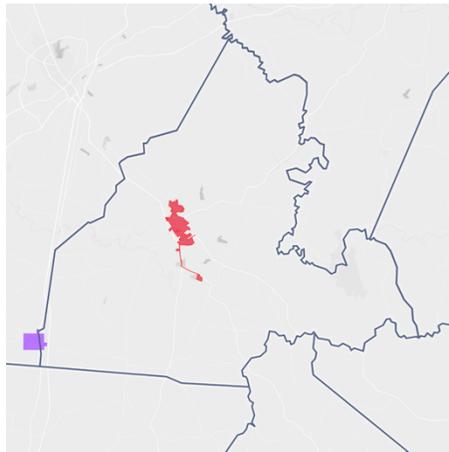
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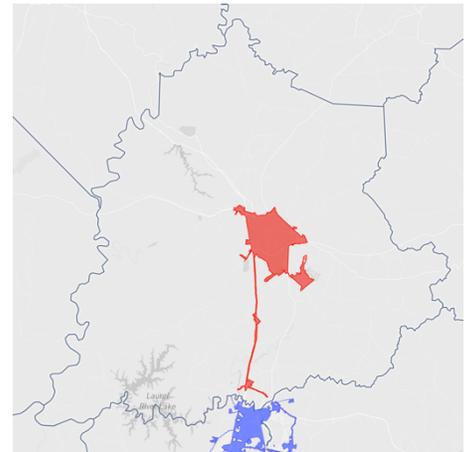
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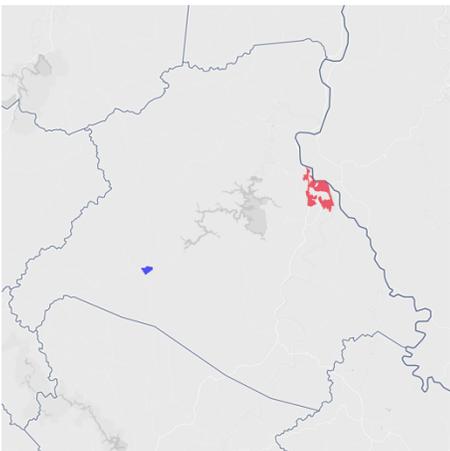
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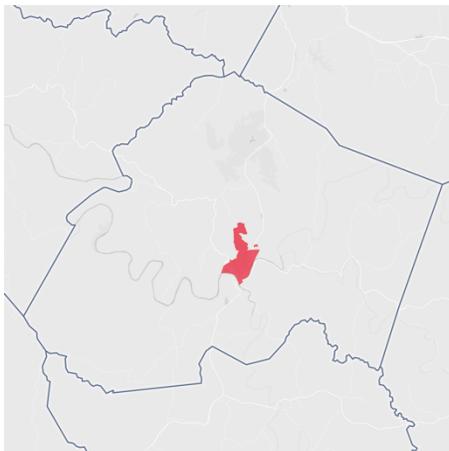
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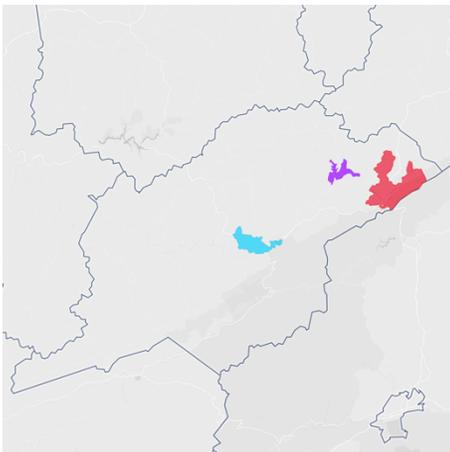
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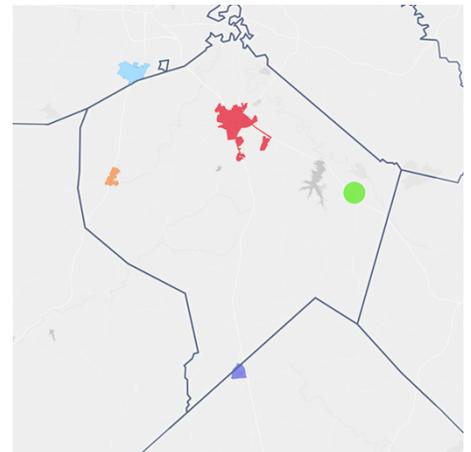
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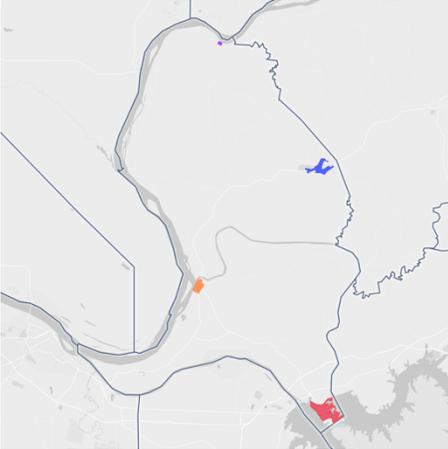
**LEWIS**



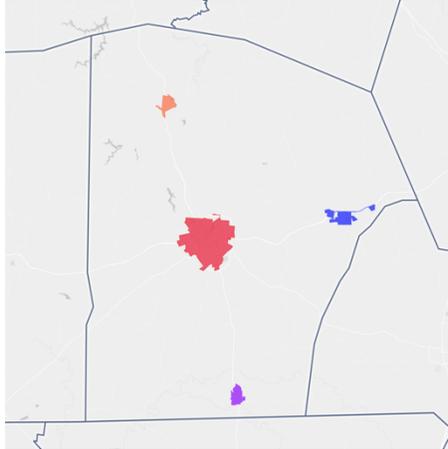
**LINCOLN**



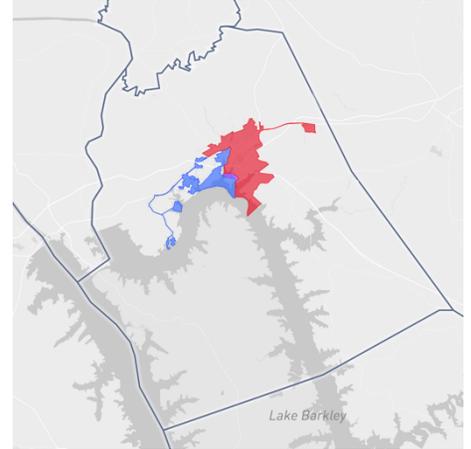
**LIVINGSTON**



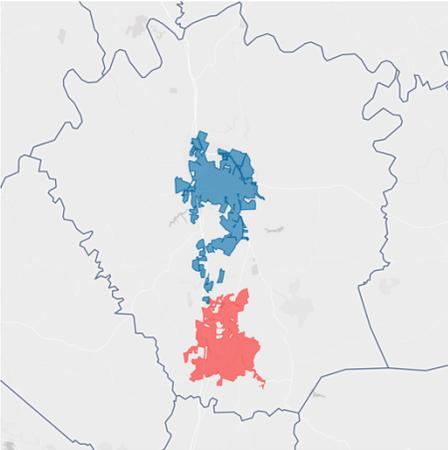
**LOGAN**



**LYON**



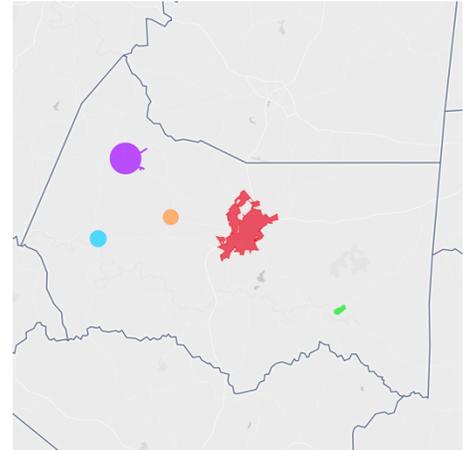
**MADISON**



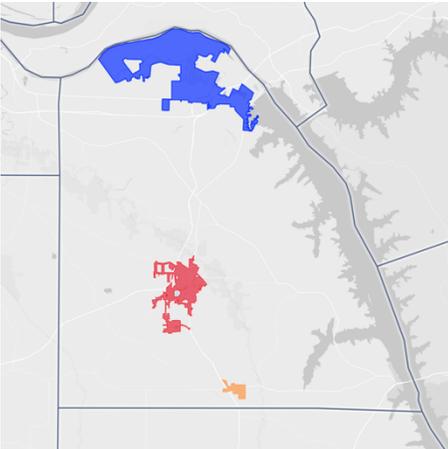
**MAGOFFIN**



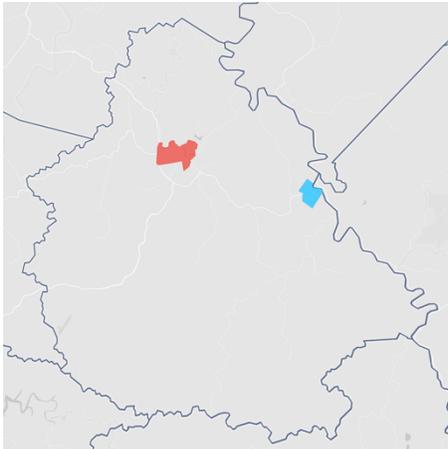
**MARION**



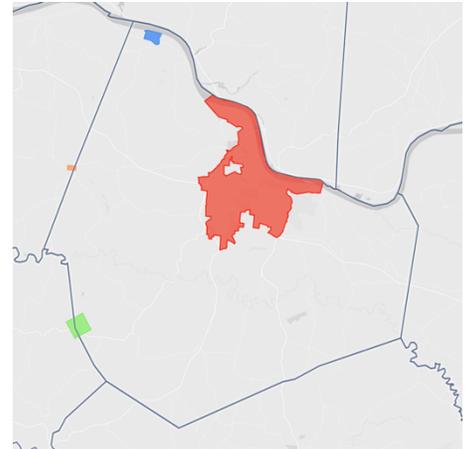
**MARSHALL**



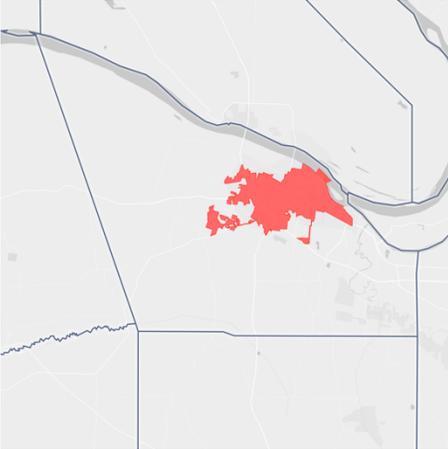
**MARTIN**



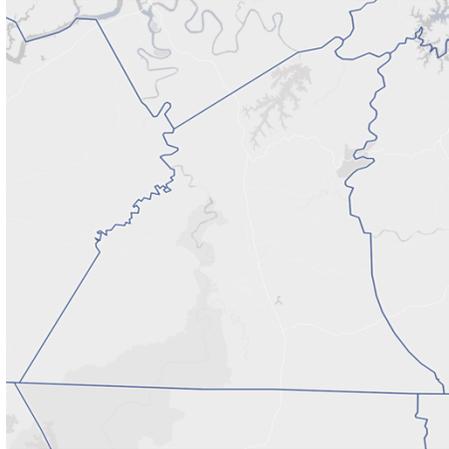
**MASON**



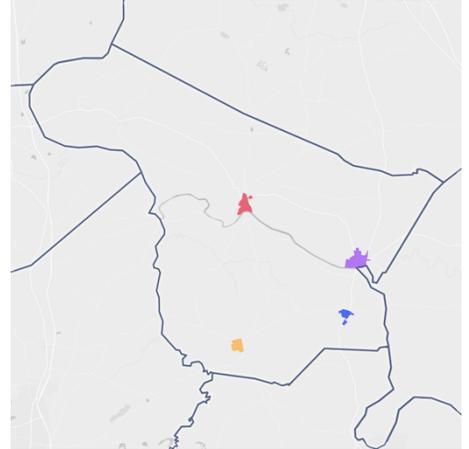
**MCCRACKEN**



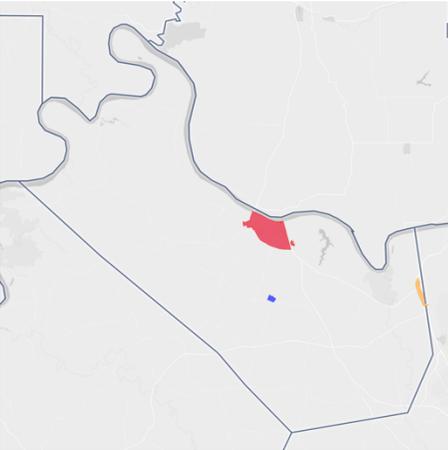
**MCCREARY\*\***



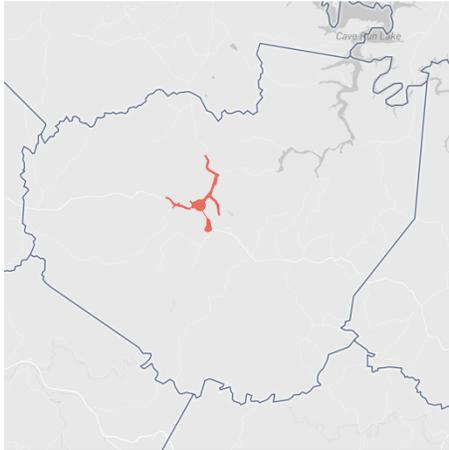
**MCLEAN**



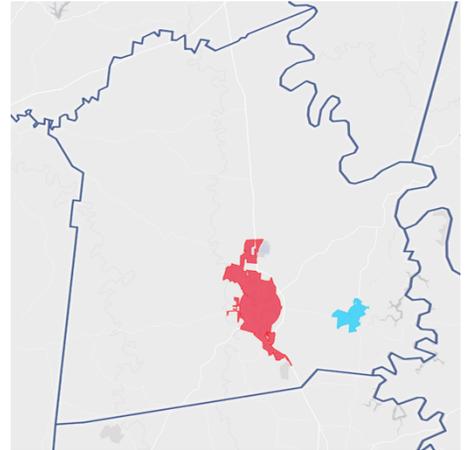
**MEADE**



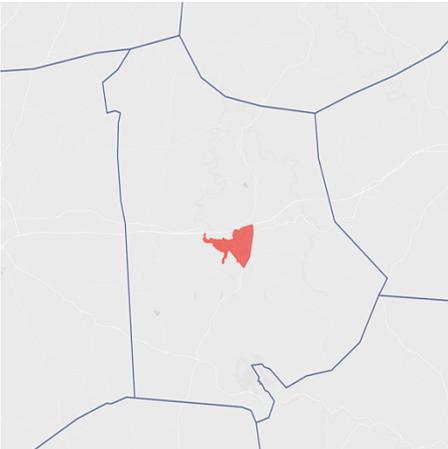
**MENIFEE**



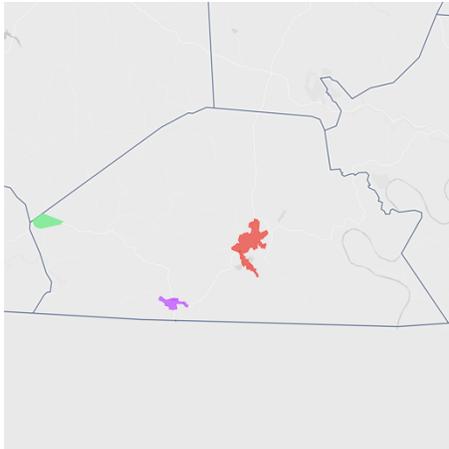
**MERCER**



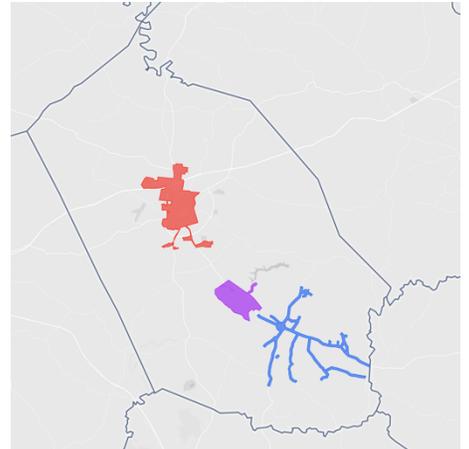
**METCALFE**



**MONROE**



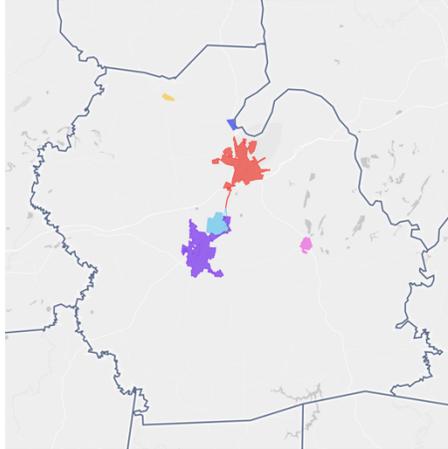
**MONTGOMERY**



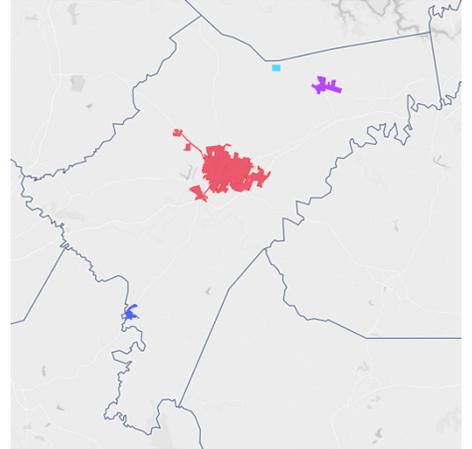
**MORGAN**



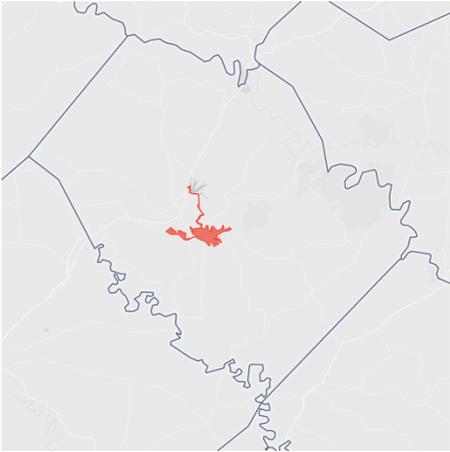
**MUHLENBERG**



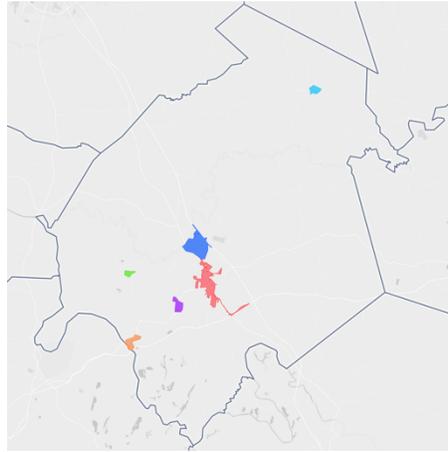
**NELSON**



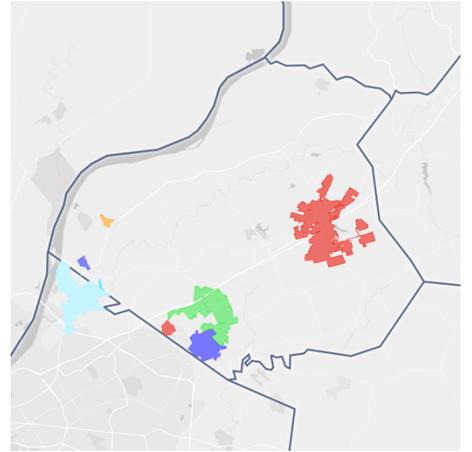
**NICHOLAS**



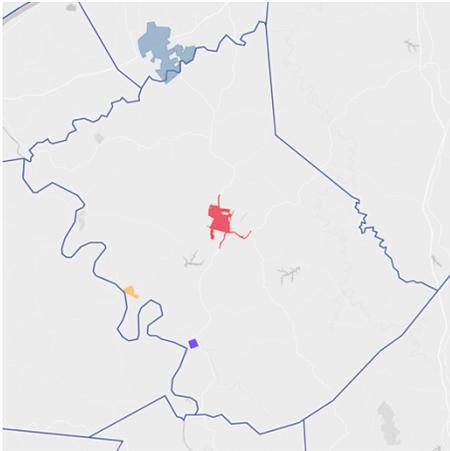
**OHIO**



**OLDHAM**



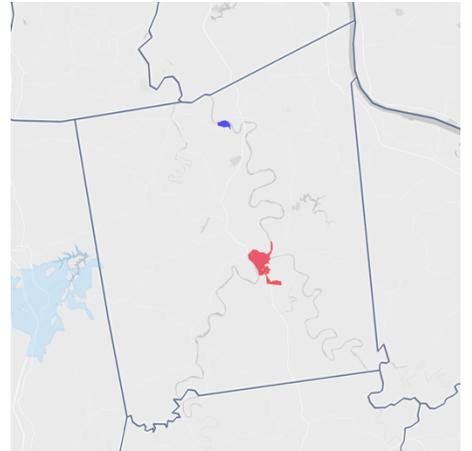
**OWEN**



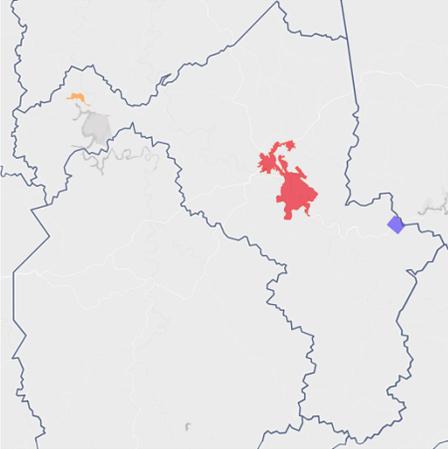
**OWSLEY**



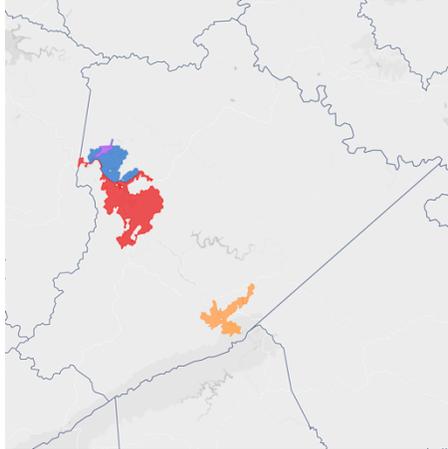
**PENDLETON**



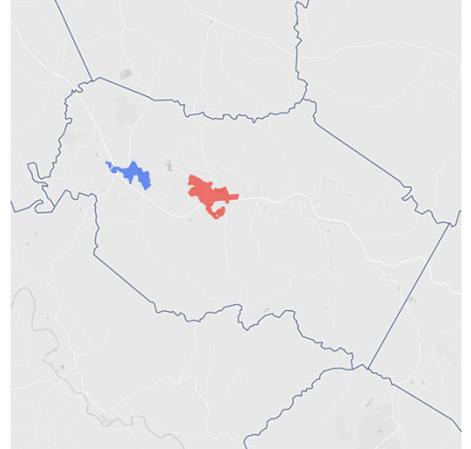
**PERRY**



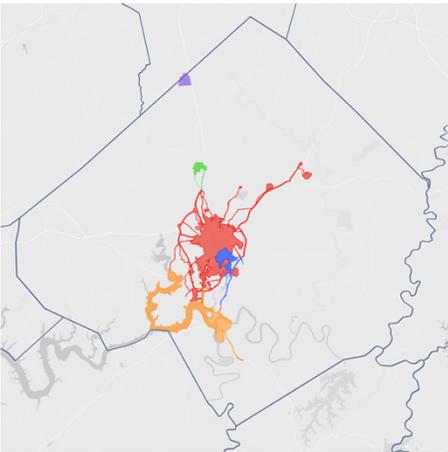
**PIKE**



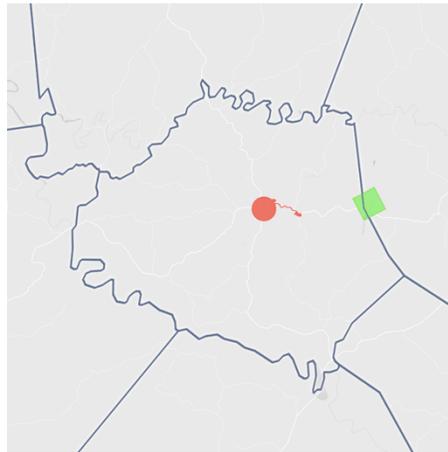
**POWELL**



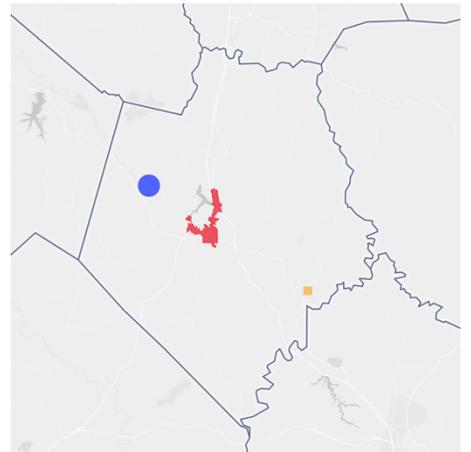
**PULASKI**



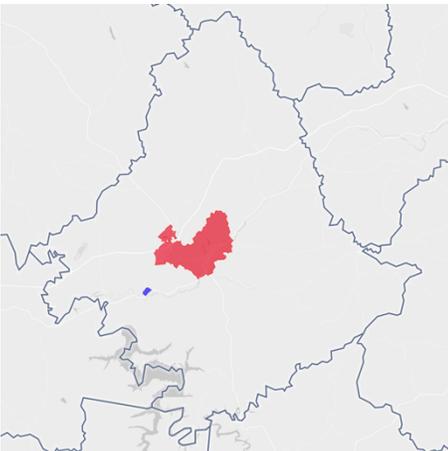
**ROBERTSON**



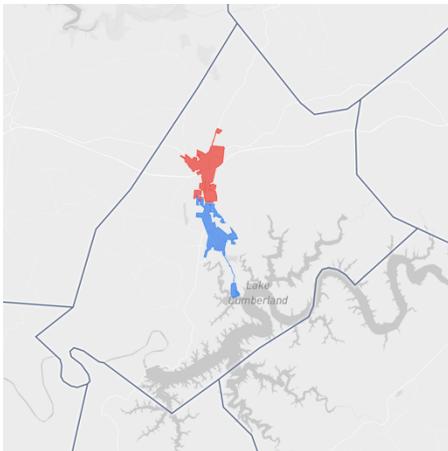
**ROCKCASTLE**



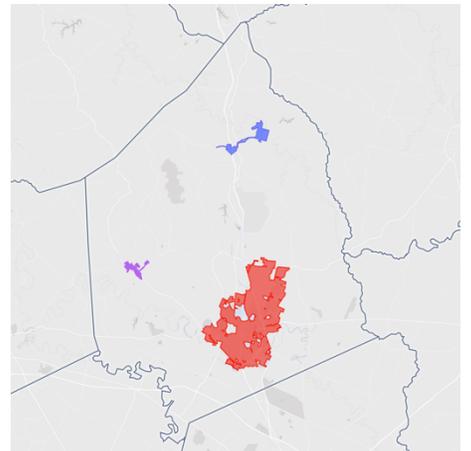
**ROWAN**



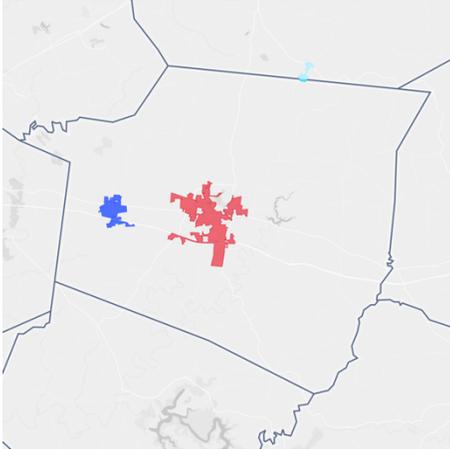
**RUSSELL**



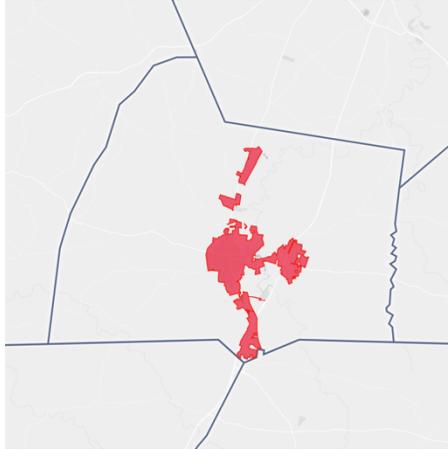
**SCOTT**



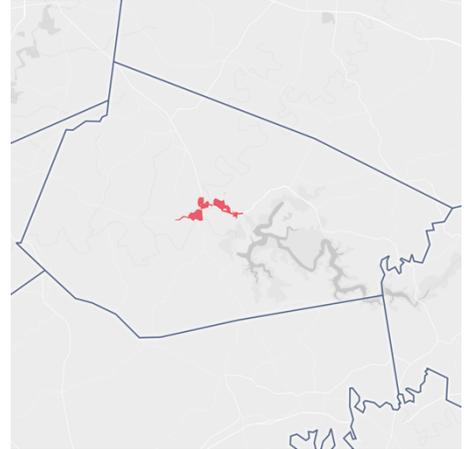
**SHELBY**



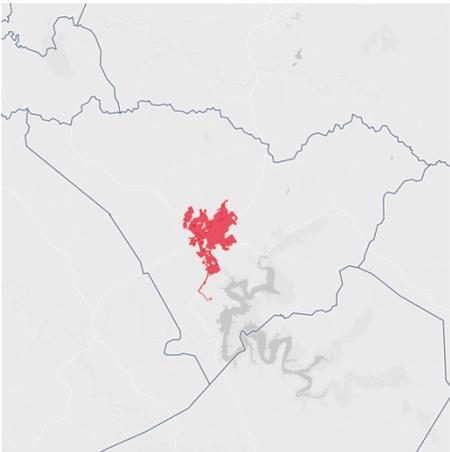
**SIMPSON**



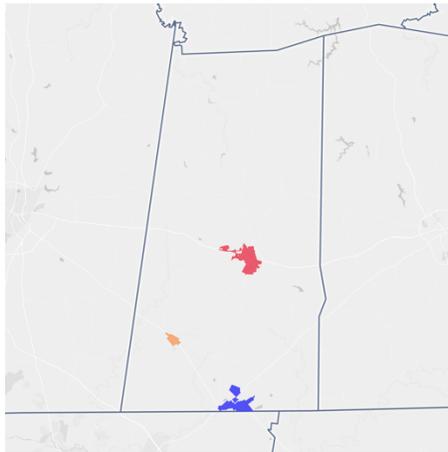
**SPENCER**



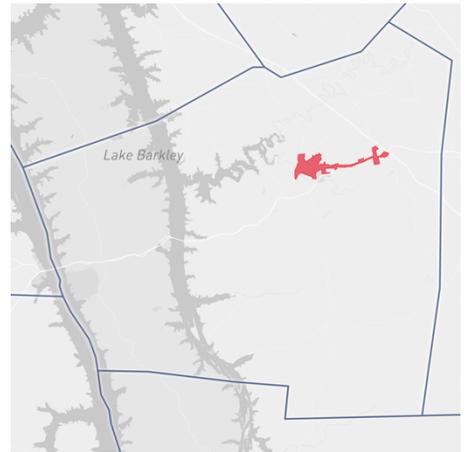
**TAYLOR**



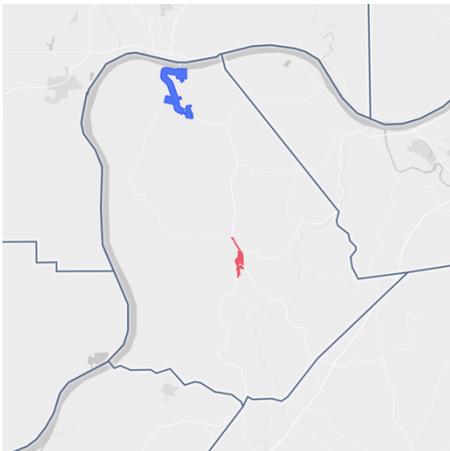
**TODD**



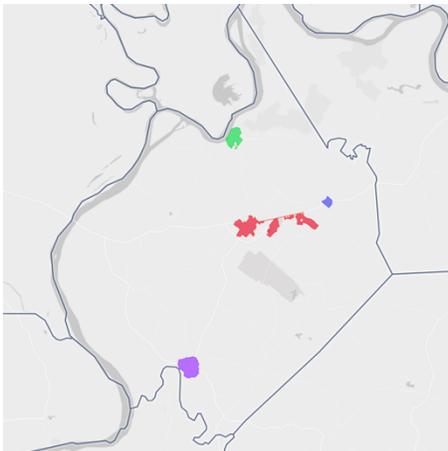
**TRIGG**



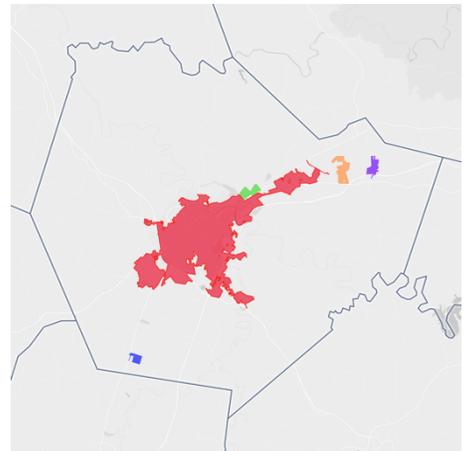
**TRIMBLE**



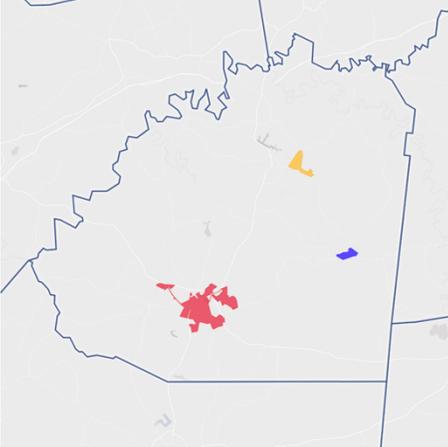
**UNION**



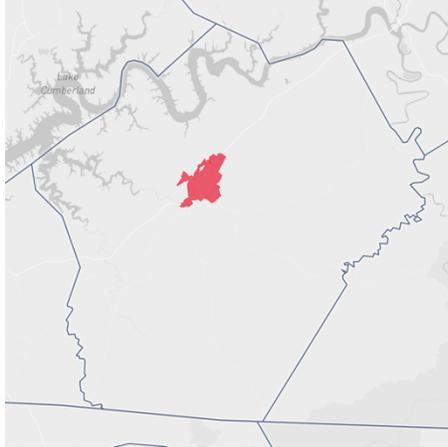
**WARREN**



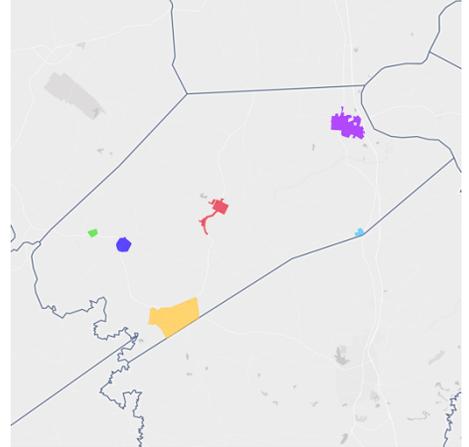
**WASHINGTON**



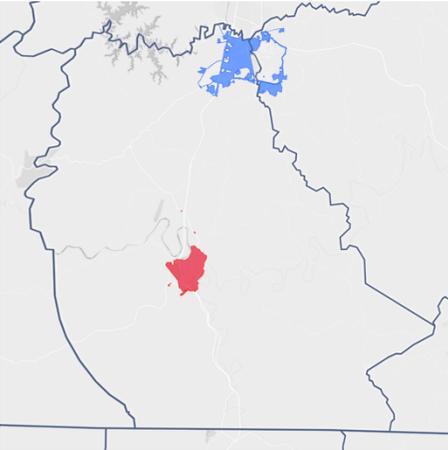
**WAYNE**



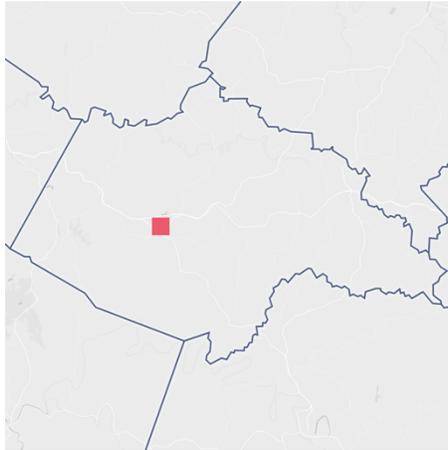
**WEBSTER**



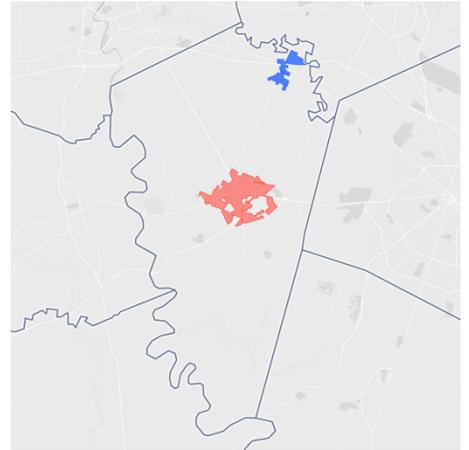
**WHITLEY**



**WOLFE**



**WOODFORD**



\* Fayette County is an urban county government and Jefferson County is a consolidated local government. These counties were not included in SB 141 passed by the 2023 General Assembly.

\*\*McCreary County has no active incorporated cities.

Map source: Kentucky Secretary of State Cities Database as of July 2023

Kentucky Association of Counties

COUNTY	CITY	POPULATION (2020 Census)	INSURANCE PREMIUM TAX (FY 24)	OCCUPATIONAL LICENSE FEE (2023)	CREDITING REQUIRED FOR OCC. LICENSE FEE
<b>ADAIR</b>		18,903	N/A	N/A	No
	Columbia	4,845	10%	N/A	
<b>ALLEN</b>		20,588	N/A	1%	No
	Scottsville	4,299	7%	1.5%	
<b>ANDERSON</b>		23,852	4%	N/A	No
	Lawrenceburg	11,728	8%	N/A	
<b>BALLARD</b>		7,728	N/A	1%	No
	Barlow	653	3% or 7%	N/A	
	Kevil	595	N/A	N/A	
	LaCenter	872	3%	N/A	
	Wickliffe	670	6.4%	N/A	
<b>BARREN</b>		44,485	N/A	N/A	Yes
	Cave City	2,356	8%	2%	
	Glasgow	15,014	5%	1.75%	
	Park City	614	8%	1%	
<b>BATH</b>		12,750	N/A	2%	No
	Owingsville	1,593	8%	N/A	
	Salt Lick	247	N/A	N/A	
	Sharpsburg	365	N/A	N/A	
<b>BELL</b>		24,097	7%	N/A	No
	Middlesboro	9,405	N/A	2%	
	Pineville	1,678	8%	1.5%	
<b>BOONE</b>		135,968	N/A	0.8%	No*
	Florence	31,946	5%	2%	
	Union	7,416	N/A	2%	
	Walton**	5,460	5%	N/A	
<b>BOURBON</b>		20,252	N/A	0.75%	No
	North Middletown	610	9%	N/A	
	Paris	10,171	10%	1.5%	
	Millersburg**	747	12%	1%	
<b>BOYD</b>		48,261	N/A	1%	Yes
	Ashland	21,625	10%	2%	
	Catlettsburg	1,780	16%	1.5%	
<b>BOYLE</b>		30,614	N/A	1.25%	No*
	Danville	17,234	8%	1.9%	
	Junction City**	2,268	12%	1%	
	Perryville	782	10%	1%	
<b>BRACKEN</b>		8,400	N/A	N/A	No
	Augusta	1,096	8%	1.25%	
	Brooksville	654	7%	1.75%	
	Germantown**	146	N/A	N/A	
<b>BREATHITT</b>		13,718	N/A	1%	No
	Jackson	2,237	8.5%	2%	
<b>BRECKINRIDGE</b>		20,432	5%	N/A	No
	Cloverport	1,119	9%	N/A	

\*See individual county profile for more information. \*\*City in multiple counties



Kentucky Association of Counties

COUNTY	CITY	POPULATION (2020 Census)	INSURANCE PREMIUM TAX (FY 24)	OCCUPATIONAL LICENSE FEE (2023)	CREDITING REQUIRED FOR OCC. LICENSE FEE
	Hardinsburg	2,385	6%	N/A	
	Irvington	1,231	10%	N/A	
<b>BULLITT</b>		82,217	5%	N/A	Yes
	Fox Chase	436	5%	N/A	
	Hebron Estates	1,014	5%	1%	
	Hillview	8,622	7%	1.8%	
	Hunters Hollow	324	10%	N/A	
	Lebanon Junction	1,746	5%	1.5%	
	Mount Washington	18,090	5%	1%	
	Pioneer Village	2,671	10%	1%	
	Shepherdsville	14,201	5%	2%	
<b>BUTLER</b>		12,371	N/A	1%	No
	Morgantown	2,505	8%	2%	
	Rochester	114	N/A	N/A	
	Woodbury	80	5%	N/A	
<b>CALDWELL</b>		12,649	N/A	1.5%	No
	Fredonia	372	6%	N/A	
	Princeton	6,270	8%	1.5%	
<b>CALLOWAY</b>		37,103	7% (auto only)	N/A	Yes
	Hazel	390	N/A	N/A	
	Murray	17,307	7.25%	1%	
<b>CAMPBELL</b>		93,076	10%	1.05%	No*
	Alexandria	10,341	10%	1.5%	
	Bellevue	5,548	10%	2.5%	
	California	83	10%	N/A	
	Cold Spring	6,216	10%	1%	
	Crestview	452	10%	N/A	
	Dayton	5,666	11%	2%	
	Fort Thomas	17,438	10%	1.25%	
	Highland Heights	6,662	10%	1%	
	Melbourne	458	10%	N/A	
	Mentor	218	10%	N/A	
	Newport	14,150	15%	2%	
	Silver Grove	1,154	10%	1.5%	
	Southgate	3,648	10%	2.5%	
	Wilder	3,176	10%	2.25%	
	Woodlawn	212	10%	N/A	
<b>CARLISLE</b>		4,826	4%	N/A	No
	Arlington	264	8%	N/A	
	Bardwell	714	9%	0.5%	
<b>CARROLL</b>		10,810	N/A	1%	No
	Carrollton	3,890	8%	N/A	
	Ghent	363	5%	N/A	
	Prestonville	171	6%	N/A	
	Sanders	197	5%	N/A	

\*See individual county profile for more information



Kentucky Association of Counties

COUNTY	CITY	POPULATION (2020 Census)	INSURANCE PREMIUM TAX (FY 24)	OCCUPATIONAL LICENSE FEE (2023)	CREDITING REQUIRED FOR OCC. LICENSE FEE
	Worthville	181	5%	N/A	
<b>CARTER</b>		26,627	6.5%	1%	No
	Grayson	3,834	10.5%	1%	
	Olive Hill	1,580	9%	1%	
<b>CASEY</b>		15,941	6%	N/A	No
	Liberty	2,028	8%	N/A	
<b>CHRISTIAN</b>		72,748	N/A	N/A	Yes
	Crofton	653	10%	N/A	
	Hopkinsville	31,180	8.5%	1.95%	
	LaFayette	177	7%	N/A	
	Oak Grove	7,931	10%	1.5%	
	Pembroke	865	5.5%	N/A	
<b>CLARK</b>		36,972	4%	1.5%	No*
	Winchester	19,134	10%	2%	
<b>CLAY</b>		20,345	N/A	1%	No
	Manchester	1,512	4%	N/A	
<b>CLINTON</b>		9,253	N/A	1.25%	No
	Albany	1,760	10%	N/A	
<b>CRITTENDEN</b>		8,990	2%	0.5%	No
	Marion	2,916	4%	0.75%	
<b>CUMBERLAND</b>		5,888	N/A	1.25%	No
	Burkesville	1,388	10%	2%	
<b>DAVISS</b>		103,312	4.9%	1%	Yes
	Owensboro	60,183	10%	1.78%	
	Whitesville	580	8.9%	N/A	
<b>EDMONSON</b>		12,126	N/A	N/A	No
	Brownsville	875	7%	1%	
<b>ELLIOTT</b>		7,354	6%	1%	No
	Sandy Hook	641	9%	N/A	
<b>ESTILL</b>		14,163	N/A	2%	No
	Irvine	2,360	10%	N/A	
	Ravenna	568	10%	N/A	
<b>FAYETTE</b>	Lexington-Fayette	322,570	5%	2.25%	Urban County Gov
<b>FLEMING</b>		15,082	6%	N/A	No
	Ewing	228	6%	N/A	
	Flemingsburg	2,953	6%	1%	
<b>FLOYD</b>		35,942	4%	N/A	Yes
	Allen	182	6%	N/A	
	Martin	513	9%	1.3%	
	Prestonsburg	3,681	8%	1.5%	
	Wayland	389	8%	N/A	
	Wheelwright	509	5%	N/A	
<b>FRANKLIN</b>		51,541	6%	1%	Yes
	Frankfort	28,602	9%	1.95%	
<b>FULTON</b>		6,515	3%	N/A	No

\*See individual county profile for more information



Kentucky Association of Counties

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	Fulton	2,357	3%	2%	
	Hickman	2,365	4%	1.75%	
<b>GALLATIN</b>		8,690	N/A	1%	No
	Glencoe	350	6%	N/A	
	Sparta**	236	6%	N/A	
	Warsaw	1,761	6%	1%	
<b>GARRARD</b>		16,953	N/A	2%	No
	Lancaster	3,899	10%	N/A	
<b>GRANT</b>		24,941	N/A	1.5%	No
	Corinth**	226	10%	N/A	
	Crittenden	4,023	9%	N/A	
	Dry Ridge	2,102	8.5%	1.25%	
	Williamstown**	3,894	6.75%	N/A	
<b>GRAVES</b>		36,649	N/A	1%	Yes
	Mayfield	10,017	9%	1.9%	
	Wingo	573	5%	N/A	
<b>GRAYSON</b>		26,420	N/A	0.5%	No
	Caneyville	529	5.2%	\$1/wk PT, \$2/wk FT	
	Clarkson	933	5%	1.2%	
	Leitchfield	6,404	8%	1.2%	
<b>GREEN</b>		11,107	3%	N/A	No
	Greensburg	2,179	10%	1.5%	
<b>GREENUP</b>		35,962	N/A	N/A	Yes
	Bellefonte	920	N/A	N/A	
	Flatwoods	7,325	8%	N/A	
	Greenup	1,095	8%	1%	
	Raceland	2,343	13%	1.5%	
	Russell	3,744	4%	0.09%	
	South Shore	1,066	6%	N/A	
	Worthington	1,501	8%	N/A	
	Wurtland	983	8%	N/A	
<b>HANCOCK</b>		9,095	N/A	1.6%	No
	Hawesville	1,023	8%	N/A	
	Lewisport	1,767	10%	N/A	
<b>HARDIN</b>		110,702	N/A	N/A	Yes
	Elizabethtown	31,394	8%	1.35%	
	Radcliff	23,042	11%	2.25%	
	Sonora	565	N/A	N/A	
	Upton**	704	N/A	N/A	
	Vine Grove	6,559	10%	2%	
	West Point	952	12%	1%	
<b>HARLAN</b>		26,831	N/A	N/A	No
	Benham	512	10%	N/A	
	Cumberland	1,947	8%	N/A	
	Evarts	859	10%	N/A	

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Kentucky Association of Counties

COUNTY	CITY	POPULATION (2020 Census)	INSURANCE PREMIUM TAX (FY 24)	OCCUPATIONAL LICENSE FEE (2023)	CREDITING REQUIRED FOR OCC. LICENSE FEE
	Harlan	1,776	8%	N/A	
	Loyall	638	9.2%	N/A	
	Lynch	658	8%	N/A	
<b>HARRISON</b>		18,692	N/A	1.5%	No
	Berry	250	7.5%	N/A	
	Cynthiana	6,333	6%	1.5%	
<b>HART</b>		19,288	N/A	0.80%	No
	Bonnieville	269	N/A	N/A	
	Horse Cave	2,212	8%	1%	
	Munfordville	1,686	9.2%	0.75%	
<b>HENDERSON</b>		44,793	9.75%	1%	Yes
	Corydon	737	12%	N/A	
	Henderson	27,981	11%	1.65%	
	Robards	449	8%	N/A	
<b>HENRY</b>		15,678	N/A	N/A	No
	Campbellsburg	836	12%	N/A	
	Eminence	2,705	10%	0.75%	
	New Castle	884	12%	N/A	
	Pleasureville**	779	10%	N/A	
	Smithfield	124	6.5%	N/A	
<b>HICKMAN</b>		4,521	N/A	1%	No
	Clinton	1,222	N/A	0.5%	
	Columbus	140	N/A	N/A	
<b>HOPKINS</b>		45,423	10%	0.50%	Yes
	Dawson Springs	2,452	10%	0.5% - 1.5%	
	Earlington	1,257	10%	1.5%	
	Hanson	758	10%	N/A	
	Madisonville	19,542	10%	2.5%	
	Mortons Gap	728	10%	N/A	
	Nebo	211	10%	N/A	
	Nortonville	977	10%	1.5%	
	Saint Charles	273	N/A	N/A	
	White Plains	829	10%	N/A	
<b>JACKSON</b>		12,955	5%	1.85%	No
	McKee	803	10%	1%	
<b>JEFFERSON</b>		782,969			Consolidated Gov
<b>JESSAMINE</b>		52,991	9%	1%	No*
	Nicholasville	31,093	10%	1.5%	
	Wilmore	5,999	8%	2%	
<b>JOHNSON</b>		22,680	N/A	0.5%	No
	Paintsville	4,312	8%	1.25%	
<b>KENTON</b>		169,064	8%	0.9097% or 0.1097%	No*
	Bromley	724	10%	1%	
	Covington	40,961	12%	2.45%	
	Crescent Springs	4,319	5%	1%	

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	Crestview Hills	3,246	N/A	1.15%	
	Edgewood	8,435	N/A	1%	
	Elsmere	9,159	10%	1.25%	
	Erlanger	19,611	9.75%	1.5%	
	Fairview	144	N/A	N/A	
	Fort Mitchell	8,702	7%	1.25%	
	Fort Wright	5,851	8%	0.99%	
	Independence	28,676	N/A	1.25%	
	Kenton Vale	105	N/A	N/A	
	Lakeside Park	2,841	8%	1%	
	Ludlow	4,385	12%	2%	
	Park Hills	3,162	10%	1.50%	
	Ryland Heights	922	7%	1%	
	Taylor Mill	6,873	8%	2%	
	Villa Hills	7,310	7%	1.5%	
<b>KNOTT</b>		14,251	4%	N/A	No
	Hindman	701	3%	N/A	
	Pippa Passes	468	N/A	N/A	
<b>KNOX</b>		30,193	N/A	1%	Mixed requirements*
	Barbourville	3,222	9%	1%	
<b>LARUE</b>		14,867	N/A	N/A	No
	Hodgenville	3,235	10%	1%	
<b>LAUREL</b>		62,613	N/A	1%	Yes*
	London	7,572	7%	N/A	
<b>LAWRENCE</b>		16,293	N/A	N/A	No
	Blaine	66	N/A	N/A	
	Louisa	2,679	8%	N/A	
<b>LEE</b>		7,395	N/A	N/A	No
	Beattyville	2,176	8%	1%	
<b>LESLIE</b>		10,513	N/A	1%	No
	Hyden	303	4%	N/A	
<b>LETCHER</b>		21,548	N/A	N/A	No
	Fleming-Neon	548	5%	N/A	
	Jenkins	1,902	6%	N/A	
	Whitesburg	1,773	5%	1.5%	
<b>LEWIS</b>		13,080	6%	N/A	No
	Concord	19	N/A	N/A	
	Vanceburg	1,428	6%	1%	
<b>LINCOLN</b>		24,275	N/A	1%	No
	Crab Orchard	744	9%	N/A	
	Hustonville	387	6%	N/A	
	Stanford	3,640	9%	1.15%	
<b>LIVINGSTON</b>		8,888	N/A	1%	No
	Carrsville	48	N/A	N/A	
	Grand Rivers	345	N/A	1%	

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	Salem	722	5%	N/A	
	Smithland	240	6%	N/A	
<b>LOGAN</b>		27,432	N/A	0.75%	No
	Adairville	837	10%	1.5%	
	Auburn	1,589	6%	1.5%	
	Lewisburg	748	10%	1.5%	
	Russellville	7,164	7%	2%	
<b>LYON</b>		8,680	N/A	N/A	No
	Eddyville	2,375	10%	1.5%	
	Kuttawa	629	10%	N/A	
<b>MADISON</b>		92,701	5%	1%	Yes
	Berea	15,539	6%	2%	
	Richmond	34,585	8%	2%	
<b>MAGOFFIN</b>		11,637	N/A	1%	No
	Salyersville	1,591	8%	1%	
<b>MARION</b>		19,581	N/A	1%	No
	Bradfordsville	270	3%	N/A	
	Lebanon	6,274	10%	1%	
	Loretto	723	3%	N/A	
	Raywick	155	N/A	N/A	
<b>MARSHALL</b>		31,659	N/A	1%	No*
	Benton	4,756	7.5%	0.6%	
	Calvert City	2,514	7%	0.5%	
	Hardin	580	N/A	N/A	
<b>MARTIN</b>		11,287	N/A	2%	No
	Inez	546	N/A	N/A	
	Warfield	264	N/A	N/A	
<b>MASON</b>		17,120	7%	N/A	No
	Dover	221	7%	N/A	
	Maysville	8,873	8%	1.99%	
	Sardis**	60	N/A	N/A	
<b>McCRACKEN</b>		67,875	4.9%	1%	Yes
	Paducah	27,137	7%	2%	
<b>McCREARY</b>		16,888	N/A	1.5%	No
<b>McLEAN</b>		9,152	N/A	1%	No
	Calhoun	725	12%	N/A	
	Island	429	11%	N/A	
	Livermore	1,230	10%	N/A	
	Sacramento	429	8%	N/A	
<b>MEADE</b>		30,003	5%	N/A	Yes
	Brandenburg	2,894	8%	N/A	
	Ekron	175	3%	N/A	
	Muldraugh	1,040	9.5%	1%	
<b>MENIFEE</b>		6,113	6%	1.25%	No
	Frenchburg	601	5%	N/A	

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Kentucky Association of Counties

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<b>MERCER</b>		22,641	N/A	0.45%	No
	Burgin	979	10%	N/A	
	Harrodsburg	9,064	10%	1%	
<b>METCALFE</b>		10,286	N/A	1%	No
	Edmonton	1,671	7%	1.5%	
<b>MONROE</b>		11,338	N/A	1%	No
	Fountain Run	216	5%	N/A	
	Gamaliel	391	7%	1%	
	Tompkinsville	2,309	5%	1.5%	
<b>MONTGOMERY</b>		28,114	N/A	2%	No
	Camargo	1,020	N/A	2%	
	Jeffersonville	1,708	4%	2%	
	Mount Sterling	7,558	10%	2%	
<b>MORGAN</b>		13,726	4.5%	1.5%	No
	West Liberty	3,215	10%	0.5%	
<b>MUHLENBERG</b>		30,928	N/A	N/A	Yes
	Bremen	172	N/A	N/A	
	Central City	5,819	8%	N/A	
	Drakesboro	481	N/A	N/A	
	Greenville	4,492	11%	N/A	
	Powderly	788	9%	N/A	
	South Carrollton	141	N/A	N/A	
<b>NELSON</b>		46,738	N/A	0.5%	No*
	Bardstown	13,567	N/A	1%	
	Bloomfield	961	N/A	N/A	
	Fairfield	118	N/A	N/A	
	New Haven	798	8%	N/A	
<b>NICHOLAS</b>		7,537	3%	1%	No
	Carlisle	2,093	7.5%	1%	
<b>OHIO</b>		23,772	N/A	1.25%	No
	Beaver Dam	3,531	6.9%	N/A	
	Centertown	416	6%	N/A	
	Fordsville	446	8%	N/A	
	Hartford	2,668	10%	1%	
	McHenry	369	N/A	N/A	
	Rockport	262	6%	N/A	
<b>OLDHAM</b>		67,607	10%	N/A	Yes
	Crestwood	6,183	10%	N/A	
	Goshen	892	10%	N/A	
	La Grange	10,067	N/A	1%	
	Orchard Grass Hills	1,536	10%	N/A	
	Pewee Valley	1,588	10%	N/A	
	River Bluff	436	10%	N/A	
<b>OWEN</b>		11,278	7.5%	N/A	No
	Gratz	67	N/A	N/A	

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	Monterey	112	N/A	N/A	
	Owenton	1,682	N/A	1%	
<b>OWSLEY</b>		4,051	7%	N/A	No
	Booneville	168	N/A	N/A	
<b>PENDLETON</b>		14,644	N/A	1%	No
	Butler	646	10%	N/A	
	Falmouth	2,216	10%	N/A	
<b>PERRY</b>		28,473	N/A	1%	No
	Buckhorn	89	7%	N/A	
	Hazard	5,263	5%	1.25%	
	Vicco**	327	5%	N/A	
<b>PIKE</b>		58,669	N/A	1%	Yes
	Coal Run Village	1,669	4%	1%	
	Elkhorn City	1,035	3%	1%	
	Pikeville	7,754	N/A	2%	
<b>POWELL</b>		13,129	5.00%	1.25%	No
	Clay City	1,193	10%	1%	
	Stanton	3,251	5%	1%	
<b>PULASKI</b>		65,034	5.5%	1%	Yes*
	Burnside	694	9%	N/A	
	Eubank**	313	N/A	N/A	
	Ferguson	886	6.32%	N/A	
	Science Hill	657	5%	N/A	
	Somerset	11,924	6%	0.6%	
<b>ROBERTSON</b>		2,193	5%	1.5%	No
	Mount Olivet	347	5%	2%	
<b>ROCKCASTLE</b>		16,037	4%	1.5%	No
	Brodhead	1,117	6%	N/A	
	Livingston	166	7%	N/A	
	Mount Vernon	2,453	4%	1%	
<b>ROWAN</b>		24,662	N/A	1.5%	No
	Lakeview Heights	277	N/A	N/A	
	Morehead	7,151	7.5%	1.5%	
<b>RUSSELL</b>		17,991	N/A	0.75%	No
	Jamestown	1,867	10%	1%	
	Russell Springs	2,715	10%	1%	
<b>SCOTT</b>		57,155	N/A	1%	No*
	Georgetown	37,086	8%	1%	
	Sadieville	320	10%	N/A	
	Stamping Ground	780	6%	N/A	
<b>SHELBY</b>		48,065	N/A	1%	Yes*
	Shelbyville	17,282	5%	1.5%	
	Simpsonville	2,990	5%	0.5%	
<b>SIMPSON</b>		19,594	N/A	1%	No
	Franklin	10,176	9%	1%	

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<b>SPENCER</b>		19,490	3%	0.8%	No
	Taylorsville	1,256	7%	0.75%	
<b>TAYLOR</b>		26,023	N/A	1%	No
	Campbellsville	11,426	10%	1%	
<b>TODD</b>		12,243	6%	1%	No
	Elkton	2,056	8%	2%	
	Guthrie	1,330	8%	2%	
	Trenton	326	6%	N/A	
<b>TRIGG</b>		14,061	6%	N/A	No
	Cadiz	2,540	8%	1.5%	
<b>TRIMBLE</b>		8,474	10%	N/A	No
	Bedford	526	11%	N/A	
	Milton	590	8%	N/A	
<b>UNION</b>		13,668	N/A	0.5%	No
	Morganfield	3,256	7%	N/A	
	Sturgis	1,735	12%	N/A	
	Uniontown	929	12%	N/A	
	Waverly	311	N/A	N/A	
<b>WARREN</b>		134,554	N/A	1%	Yes
	Bowling Green	72,294	7%	1.85%	
	Oakland	198	5%	N/A	
	Plum Springs	497	5%	N/A	
	Smiths Grove	752	7%	1%	
	Woodburn	303	7%	N/A	
<b>WASHINGTON</b>		12,027	4%	0.75%	No
	Mackville	207	N/A	N/A	
	Springfield	2,846	6%	1%	
	Willisburg	300	N/A	N/A	
<b>WAYNE</b>		19,555	5%	1%	No
	Monticello	5,753	6%	N/A	
<b>WEBSTER</b>		13,017	N/A	N/A	No
	Clay	1,031	8%	N/A	
	Dixon	933	5%	N/A	
	Providence	2,892	7.5%	N/A	
	Sebree	1,574	7%	N/A	
	Slaughters	190	5%	N/A	
	Wheatcroft	105	8%	N/A	
<b>WHITLEY</b>		36,712	N/A	1%	Yes*
	Corbin**	7,856	9%	1%	
	Williamsburg	5,326	6%	N/A	
<b>WOLFE</b>		6,562	N/A	1.25%	No
	Campton	316	8%	N/A	
<b>WOODFORD</b>		26,871	N/A	1.5%	No
	Midway	1,718	5%	2%	
	Versailles	10,347	9%	1.5%	

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## KACo Advocacy Team

KACo has a strong voice representing Kentucky counties at the state and federal levels. We work to promote counties first, preserve county decision making and protect counties from cost shifting and preemption of authority.



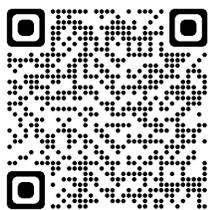
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