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TAX

Tax attorney Tim Eifler with the law firm of Stoll Keenon and Ogden has been advising the Fayette school board. He said at Monday's meeting that he disagreed with the attorney general's opinion that the school board's process in voting to ask the fiscal court to raise the vote was unlawful.

He said because the fiscal court would have been voting on the increase, the notice was not necessary.

Sen. Amanda May Bledsoe, R-Lexington, who asked for an attorney general's opinion, said the board's decision to table the proposed occupational license tax—at least for now—is the right move.

"We can only hope it isn't just a last-minute attempt to change the narrative," Bledsoe said.

"To those who have spoken up and joined the chorus of frustration over the board's lack of transparency—this moment is a direct result of your voices. Make no mistake: this is a response to mounting public pressure, not yet a change of heart."

Bledsoe added: "The board may be hitting pause, but accountability isn't on hold."

School board members did not immediately respond to Bledsoe's statement.

Parents and other people in the community, Democrats and Republicans, have expressed concerns about a lack of transparency in how the school board handled the vote. Notice of the May 27 vote was made known to the public only when it was attached to an online meeting agenda on the Memorial Day weekend before.

State Auditor Allison Ball said last week she would consider conduct-

ing a financial audit of the district. On Monday before the school board meeting, her spokesperson said a decision had not yet been made.

WHAT THE COMMITTEE WOULD DO

Murphy said the committee the district will convene could look at what it takes to run a district the size of Fayette County and review revenue sources and spending patterns. The district has a \$16 million budget shortfall.

Committee members would work closely with district officials, Murphy said, and make recommendations for the 2025-2026 working budget and for the long term that are focused on students.

"FCPS takes pride in the progress we have made," Murphy said. "We welcome every opportunity to engage with our community and expand awareness of how our investments are driving historic gains for students, staff, and families."

"This pause allows those avenues for engagement and public education to expand, ensuring that more stakeholders are informed, included, and heard," Murphy said.

Superintendent Demetrus Liggins said the committee could be convened immediately.

"We grow in our communications with the public in this way," said vice-chair Amy Green.

Green and Murphy along with board member Penny Christian, in May voted to ask the fiscal court to increase the occupational license tax.

Board members Monica Mundy and Amanda Ferguson voted against it. The fiscal court did not vote after receiving the AG's opinion.



TASHA POUILLARD tpouillard@herald-leader.com

Fayette County Board of Education member Tyler Murphy, representing District 2 Fayette, speaks on behalf of Superintendent Demetrus Liggins's contract renewal during the Fayette County Public School Board meeting on January 27, 2025, at the Fayette County Public Schools Central office in Lexington, Ky.

If raising the tax is still an option, Green said Monday, the board will want to get the committee recommendations in a timely manner.

The committee is expected to work through the summer and into fall before making recommendations.

The committee should look at cost savings and repurposing buildings, Green said.

Liggins said the committee could work on a long-term budgeting plan.

Christian said someone who represents schools that have large numbers of low income students — the Title 1 schools — should be on the committee.

The school board has already submitted an \$848 million tentative budget for fiscal year 2026 to the Kentucky Department of Education.

Liggins said the new committee will make further recommendations on that budget, which could involve more cuts or a different source of revenue.

Mundy said she had heard from people from all walks of life who wanted the district to look at options outside the occupational license tax in-

crease. When Ferguson and Mundy asked for the May 27 vote to be postponed until the public could weigh in, Murphy and others in the district had said that wasn't possible because the district had to

submit a balanced budget to the state in May.

It was unclear at Monday's meeting whether the school district would have received any sanctions if the board had waited at that time.

The current occupation-

al license tax is expected to bring in \$57 million to the district for the next fiscal year.

The proposed increase in January 2026 would have been \$13 million to \$16 million, with an estimated \$27 million to \$32 million annually had it been fully implemented, Fayette Deputy Superintendent Houston Barber previously said.

The average Fayette County worker is paying \$26 per month under the current Occupational License Tax Rate for schools. Under the increase, the average worker would be paying \$39 per month, or \$13 more.

On an annual basis, the average Fayette County worker is paying \$312. Under the increase, they would have been paying \$468 per year.

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Pursuant to Section 395.620 of Kentucky Revised Statutes. Notice is hereby given that the following Settlement of Accounts have been filed in my office and exceptions, if any, must be filed before 4:00 p.m., JUNE 23, 2025.

NAME OF DECEDENT OR WARD	NAME OF FIDUCIARY	CAPACITY OF FIDUCIARY	KIND OF SETTLEMENT
1. Kimberly Hardin	Kim Badgett	Administratrix	Periodic
2. Margaret Cunningham	John Norman	Public Administrator	Periodic
3. John Heidt	Michael Heidt	Executor	Final
4. Lana Bigler	Clay Bigler	Administrator	Periodic
5. Rita Thomas	Barbara Roland	Executrix	Final
6. Judith Goodman	Janice Dyche	Executrix	Final
7. Marvin Botts	Francene Botts	Administratrix	Periodic
8. Harold Flynn	John Norman	Public Administrator	Final
9. James Masters	John Norman	Public Administrator	Final
10. Lewis Paisley	Katherine Paisley	Curator	Periodic
11. Wendy Hatfield A/K/A Wynetta Hatfield	John Norman	Public Administrator W/W/A	Periodic
12. Jason Howell	Amanda Howell-Hicks	Administratrix	Periodic
13. Marylan Martin	Linda Smith	Administratrix	Periodic
14. Bert Edwards	Gloria Tompkins	Administratrix	Periodic
15. Claude Stratton, Jr.	Cameron Stratton	Executor	Periodic
16. Mary Carter	John Norman	Public Administrator	Final
17. Delmar White	Michele White	Administratrix	Periodic
18. Catherine Goff	Glen Goff	Guardian	Final
19. Steven Lenox	John Norman	Public Administrator	Periodic
20. Bobbie Ritchie	Carla Thompson	Administratrix	Periodic
21. Harold Buchignani	Lauretta Buchignani	Executrix	Periodic
22. Alberta Allen	Senora Johnson	Administratrix	Periodic

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