

**Lewis County Fiscal Court  
Special Meeting  
August 26, 2025**

AT A SPECIAL MEETING OF THE LEWIS COUNTY FISCAL COURT, HELD AT THE COURTHOUSE IN VANCEBURG, KENTUCKY WITH THE HONORABLE GEORGE SPARKS PRESIDING AND WITH THE FOLLOWING MAGISTRATES IN ATTENDANCE:  
ESQ. JOHNNY OSBORNE, ESQ. JOEY MCCANN AND ESQ. WOODY UNDERWOOD ABSENT, ESQ. MARK HORSLEY .

George Sparks, Lewis County Judge Executive, called the meeting to order.

John Byard offered a prayer.

The Pledge of Allegiance was led by Magistrate Mark Horsley.

The roll was called with all members were present except Woody Underwood.

**NEW BUSINESS**

On the motion made by Mark Horsley duly seconded by Joey McCann with all members voting yes to acknowledge receipts of the following taxing districts rates.

**Lewis County Library Real Estate** upon each \$100.00 **8.2**  
**Tangible** upon each \$100.00 **14.16**  
**Motor Vehicle & Watercraft** upon each \$100.00 **1.76**  
**Lewis County Board of Education Real Estate** upon each \$100.00 **51.2**  
**Tangible** upon each \$100.00 **51.2**  
**Motor Vehicle & Watercraft** upon each \$100.00 **49.0**  
**Lewis County Health Dept. Real Estate** upon each \$100.00 **6.5**  
**Tangible** upon each \$100.00 **6.9**  
**Motor Vehicle & Watercraft** upon each \$100.00 **6.9**  
**Lewis County Extension Real Estate** upon each \$100.00 **6.3**  
**Tangible** upon each \$100.00 **7.77**  
**Motor Vehicle & Watercraft** upon each \$100.00 **3.12**

**Black Oak V.F.D. Real Estate and including Property for Public Service Companies**  
upon each \$100.00 **.10**

**Camp Dix V.F.D. Real Estate and including Property for Public Service Companies**  
upon each \$100.00 **.10**

**Firebrick V.F.D. Real Estate and including Property for Public Service Companies**  
upon each \$100.00 **.10**

**Garrison V.F.D. Real Estate and including Property for Public Service Companies**  
upon each \$100.00 .10

**Kinniconick V.F.D. Real Estate and including Property for Public Service Companies**  
upon each \$100.00 .10

**Lewis V.F.D. Real Estate and including Property for Public Service Companies**  
upon each \$100.00 .10

**Tollesboro V.F.D. Real Estate and including Property for Public Service Companies**  
upon each \$100.00 .10

**Lewis County Ambulance Service District Real Estate and including Property for Public Service Companies**  
upon each \$100.00 .10

On the motion made by Mark Horsley duly seconded by Johnny Osborne with all members voting yes to set the **2025 Lewis County Tax Rates** same as last year.

**Lewis County Real Estate** upon each \$100.00 **13.1**

**Tangible Personal & Public Service** upon each \$100.00 **14.0**

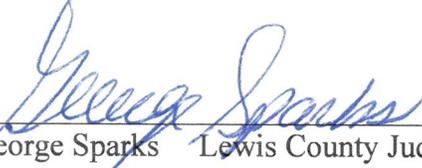
**Lewis County Motor Vehicle & Watercraft** upon each \$100.00 **14.1**

**Timberland & Forested Acres** upon each \$100.00 **.03**

On a motion made by Mark Horsley duly seconded by Joey McCann with all members voting yes to approve **Resolution #25-13 Rural Secondary Flex Funds Program/Agreement.**

On a motion made by Mark Horsley duly seconded by Johnny Osborne with all members voting yes to approve the **claims**, for all fund as presented. See Finance Book #15.

On a motion made by Johnny Osborne duly seconded by Joey McCann with all members voting yes to adjourn.

  
George Sparks Lewis County Judge Executive