ORDINANCE NO. 2011-0314

AN ORDINANCE RELATING TO THE COLLECTION OF ANNUAL MEMBERSHIP CHARGES OR SUBSCRIBER FEES FOR VOLUNTEER FIRE DEPARTMENTS IN BRECKINRIDGE COUNTY, KENTUCKY, IN THE DISTRICTS OF CUSTER, FALLS OF ROUGH, HARNED, MCDANIELS, MCQUADY, RHODELIA, STEPHENSPORT, WEBSTER, AND THE UNINCORPORATED AREAS OF CLOVERPORT, HARDINSBURG, AND IRVINGTON.

WHEREAS, pursuant to KRS 75.450 the Fiscal Court is allowed to adopt an Ordinance requiring the annual membership charges and/or subscriber fees to be added to the property tax bill; and

WHEREAS, it is the desire of Breckinridge County Fiscal Court to better equip and train the volunteer fire departments; and

WHEREAS, the Breckinridge County Fiscal Court believes it is in the best interest of the eleven volunteer fire departments located in Breckinridge County to adopt this Ordinance,

NOW THEREFORE, BE IT ORDAINED BY THE FISCAL COURT OF COUNTY OF BRECKINRIDGE, COMMONWEALTH OF KENTUCKY as follows:

- I. Definitions: For the purpose of this Ordinance the following terms shall be deemed to have the meaning below:
 - A. **Propert y Owner:** Any person owning real property within the limits of Breckinridge County, Kentucky and any person owning a mobile home, manufactured home, or similar dwelling which is situated upon real property located within the limits of Breckinridge County, Kentucky, and which there is a separate tax bill generated for the mobile home, manufactured home, or similar dwelling.
 - B. **District:** Refers to all eleven volunteer fire departments located within the limits of Breckinridge County, Kentucky, which include the districts of Custer, Falls of Rough, Harned, McDaniels, McQuady, Rhodelia, Stephensport, Webster, and the unincorporated areas of Cloverport, Hardinsburg, and Irvington.
 - C. **Membership Dues/Subscriber Fees:** Fees/Dues which are levied by a volunteer fire department in order to provide fire protection services in lieu of assessing a charge for fire protection services actually performed.

- II. Collection and Enforcement: For the purpose of this Ordinance, the following duties shall be established and the membership charges or subscriber fees shall be collected as follows:
 - A. Breckinridg e County Court Clerk: Shall have the duties of placing the membership charges or subscriber fees upon the property tax bills, on properties located within Breckinridge County and also sending bills to the property owners. The membership charges or subscriber fees shall be separate from taxes owed, so as to allow the property owner to ascertain the amount owed.
 - B. Breckinridg e County Sheriff: Shall have the duty of collecting the membership charges or subscriber fees while collecting all taxes listed on the property tax bill. Upon collection, the Breckinridge County Sheriff shall have the duty to distribute the collected membership charges or subscriber fees while collecting taxes listed on the property tax bill. The Breckinridge County Sheriff shall distribute these fees to the respective volunteer fire departments. For the performance of his duties under this Ordinance, the Sheriff shall receive from the proceeds of all membership charges and subscriber fees collected, a sum of one (1%) percent of the total amount collected.
- III. **Membership Charges or Subscriber Fees:** The following annual membership charges or subscriber fees shall be added to the property tax bills as authorized by KRS 75.450 and 67.327 upon adoption of this Ordinance:
 - A. A membership charge of \$40.00 shall be added to the property tax bill of every property owner located within a certified volunteer fire department area.
 - B. Nothing in this Ordinance shall prohibit or otherwise restrain any certified volunteer fire department from soliciting voluntary subscriber fee payments from any property owner that is exempt from the provisions of this Ordinance.

IV. Petition and Reporting Requirements of Volunteer Fire Departments:

- A. **Petition:** Any certified volunteer fire department that wants to have its membership charges/subscriber fees added to the property tax bill for Breckinridge County must file a petition with the Breckinridge County Fiscal Court.
- B. **Content of Petition:** The petition set forth in Section A above shall contain the following:
 - 1. The name of the certified volunteer fire department.
 - 2. Financial statements or audits for the previous three (3) years.
 - 3. Annual budget.
 - 4. A copy of the by-laws of the certified volunteer fire department.
 - 5. A current year roster for volunteer firefighters for said department.

- 6. Previous years training records for volunteer firefighters for said department.
- 7. Petition shall contain a statement that none of the membership dues collected through the procedure provided by ordinance shall be used for salaries or salary related expenses.
- C. **Annual Filing:** After receiving approval of the Breckinridge County Fiscal Court to add its subscriber fees to the property tax bills each certified volunteer fire department shall file the following:
 - 1. On or before June 15th of each year, its budget for the next year.
 - 2. On or before June 15th of each year, its financial statements for the preceding year.
 - 3. The Breckinridge County Fiscal Court policy shall be followed for the purchase of any equipment.
 - 4. The County may audit the financial records of the certified volunteer fire department at any time at one half of the cost to the County and one half of the cost to the volunteer fire department.
- D. **Revocation:** A volunteer fire department's right to have its fees added to the property tax bills may be revoked upon the following grounds:
 - 1. The expenditure of annual membership charges or subscriber fees as herein provided for non-fire-related equipment, emergency related equipment, or activities. Payment of compensation to fire fighters, to volunteer fire fighters shall be prohibited; however, payment for reasonable benefits or a nominal fee to volunteer fire fighters when benefits and fees do not constitute wages or salaries under KRS Chapter 337 and are not taxable as income to the volunteer fire fighters under Kentucky or Federal Income Tax Laws shall be permitted.
 - 2. Failure of the volunteer fire department to provide fire protection services to its subscribers.
 - 3. Dissolution of the volunteer fire department.

V. Procedure for Removal:

Based upon the service provided by the volunteer fire departments, it is assumed by the Breckinridge County Fiscal Court that every property owner wishes to become a subscriber of their Volunteer Fire Department. However, any property owner that does not desire to pay volunteer fire department membership charges/subscriber fees is not required to do so if the property owner follows the procedures set forth in this paragraph. Failure to pay fees, per these procedures listed, will not cause the property or its owner to incur any delinquency or penalty until after the bill becomes delinquent. In order to delete any parcel(s) of property from membership charges/subscriber fees, the owner shall, upon payment of his property taxes, and no later than the date the Breckinridge County Sheriff files the delinquent tax claims in the Breckinridge County Clerk's Office, pursuant to Chapter 134 of KRS, for any particular tax year, provide a statement to the Breckinridge County Sheriff's Office (on form titled "Notice of Subscriber Fee Non Payment") that contains the following:

- a. Name of owner including mailing address.
- b. Name of the fire department servicing the parcel.
- c. Parcel number from tax bill.
- d. A statement will be provided on the form that in lieu of subscriber fees the owner will be responsible for charges for fire protection service or other emergency per state law.
- e. Signature of subscriber/property owner.

The "Notice of Subscriber Fee Non Payment" form mentioned above shall be provided by the Breckinridge County Sheriff's Office with all tax bills mailed to property owners located in Breckinridge County, Kentucky, and the Breckinridge County Sheriff shall also make said forms available in the Breckinridge County Sheriff's Office. The property owner must request this every year.

- VI. The effective date of this Ordinance shall be immediately upon its passage and this shall first apply to the 2011 tax year property tax bills.
- VII. If any part of this Ordinance shall be held invalid, such part shall be deemed severable and the invalidity thereof shall not affect the remaining parts of this Ordinance.
- VIII. All Ordinances or parts of Ordinances in conflict herewith are hereby repealed to the extent of said conflict.

Given First Reading on the 14th day of March, 2011.

Given the Second Reading on the 28th day of March, 2011.

Adopted by the Fiscal Court of Breckinridge County, Kentucky, on the 28th day of March, 2011.

BRECKINRIDGE COUNTY FISCAL COURT

MAURICE LUCAS

BRÉCKINRIDGE CO. JUDGE/EXECUTIVE

Attest:

K'ATHINA BELL

BRECKINRIDGE CO. FISCAL COURT CLERK

RECORDED IN BRECKINGIDGE COUNTY

CLERKS OFFICE INTUCAL COURT Order

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FILED April 13 20 12

BRECKINRIDGE COUNTY CLERKS OFFICE

MINUTES BRECKINRIDGE COUNTY FISCAL COURT

Regular Meeting Monday, March 28, 2011 6:00 P.M.

Judge Lucas once again thanked the guests for their concerns and comments.

RE: Transfers

Esquire Moore moved, seconded by Esquire Henning, to approve the March 28th Transfers as submitted by County Treasurer, Sherrie Lawson. Judge Lucas called for a vote on the motion, ALL PRESENT VOTING AYE (7-0). Exhibit "A-032811"

RE: Claims

Esquire Moore moved, seconded by Esquire Greenwell, to approve the claims as submitted by Finance Officer, Odessa Hobbs. Esquire O'Donoghue inquired about a claim on page 3 of 4 in the Road Fund to Paul's Lawn & Turf, Inc. in the amount of \$569.09. Foreman Nix explained that was for repairs to the pressure washer. Esquire O'Donoghue also inquired about a claim on page 1 of 4 in the General Fund to Aramark Uniforms and inquired if this was the new company. Finance Officer, Odessa Hobbs stated that Cintas was the new company and explained the uniform transition to the court. Judge Lucas called for a vote on the motion, ALL PRESENT VOTING AYE (7-0). Exhibit "B-032811"

OLD BUSINESS

RE: 2nd Reading, Ordinance No. 2011-0314, Fire Dues

Subsequent to discussion, Esquire Moore moved, seconded by Esquire Bosley, to approve 2nd Reading of Ordinance No. 2011-0314, an ordinance relating to the collection of annual membership charges or subscriber fees for volunteer fire departments in Breckinridge County, Kentucky, in the districts of Custer, Falls of Rough, Harned, McDaniels, McQuady, Rhodelia, Stephensport, Webster, and the unincorporated areas of Cloverport, Hardinsburg and Irvington. Judge Lucas called for a vote on the motion, SIX MEMBERS PRESENT VOTING AYE; ESQUIRE O'DONOGHUE VOTING NAY (6-1). Motion carries. Exhibit "C-032811"

NEW BUSINESS

RE: Appointment: Hospital Board of Trustees

Judge Lucas explained that the Breckinridge Health, Inc. (BHI) Board of Trustees submitted a list of BHI Board Members whose terms were expiring at the end of March 2011. Mrs. Dottie Watson and Mr. Paul Wayne Puckett have indicated they are interested in re-nomination and willing to serve another term. Mrs. Roach and Mr. Frazier have decided not to serve another term.