

ORDINANCE NO. 248, SERIES 2006

AS AMENDED BY ORDINANCE NO. 262, SERIES 2008
AND
AS NOW AMENDED BY THIS ORDINANCE NO. 328, SERIES 2022

AN ORDINANCE RELATING TO THE COLLECTION OF ANNUAL MEMBERSHIP CHARGES OR SUBSCRIBER FEES FOR FIRE DEPARTMENTS IN THE UNINCORPORATED FIRE DISTRICTS OF WEST POINT, VINE GROVE, RINEYVILLE, CENTRAL HARDIN, VALLEY CREEK, GLENDALE, STEPHENSBURG, KENTUCKY 86, WEST 84, WHITE MILLS, UPTON, AND SONORA in HARDIN COUNTY, KENTUCKY

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 Hardin County Fiscal Court to better equip and train the fire departments; and

WHEREAS, the Hardin County Fiscal Court which believes it is in the best interest of the twelve fire departments located in Hardin County to adopt this Ordinance;

WHEREAS, this Ordinance was first adopted December 27, 2006 and duly Amended as to Section II, Paragraph B and Section III, Paragraphs E and F effective August 12, 2008 through Ordinance 262-2008.

THEREFORE, BE IT ORDAINED BY THE FISCAL COURT OF COUNTY OF HARDIN, COMMONWEALTH OF KENTUCKY to further Amend the Ordinance as follows in Section III, Items A-D and G, Section V and Section VI

I. Definitions: For the purpose of this Ordinance the following terms shall be deemed to have the meaning below:

- A. **Property Owner:** Any person owning property within the unincorporated limits of Hardin County, Kentucky.
- B. **Business Owner:** Any person or entity that owns real estate upon which a business is conducted. If farming operations would be the only incorporated business that is conducted upon the property, same shall be exempted from the classification of a business owner.
- C. **Mobile Home Owner:** Any person owning a mobile home, or similar dwelling, which is situated upon land owned, leased or rented by the mobile home owner.
- D. **District:** Refers to all twelve Fire Departments located within the unincorporated limits of Hardin County, Kentucky.
- E. **Dwelling:** A home, house or other dwelling which is intended for human occupancy.
- F. **Membership Dues/Subscriber Fees:** Fees/Dues which are levied by a fire department in order to provide fire protection services in lieu of assessing a charge for fire protection services actually performed.
- G. **Farm:** Agricultural land means any tract of land, including all income producing improvements, of at least ten acres contiguous property.

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. **Hardin County Court Clerk:** Shall have the duties of placing the membership charges or subscriber fees upon the property tax bills, on properties located within Hardin County (excepting properties within incorporated City limits of West Point,

Radcliff, Vine Grove, Elizabethtown, Upton, and Sonora. The membership charges or subscriber fees shall be listed separately from taxes owed, as to allow the property owner / business owner / mobile home owner and/or landowner to ascertain the fire subscription amount owed.

- B. **Hardin 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 Hardin County Sheriff has the duty to distribute the collected membership charges or subscriber fees while collecting taxes listed on the property tax bill. The Hardin County Sheriff shall distribute these fees to the respective departments. Unpaid subscription fees shall bear the same penalty as general state and county taxes and such amounts shall be included in any lien on the property against which it is levied. For the performance of his duties under this Ordinance, the Sheriff shall receive from the proceeds of all membership charges and subscriber fees **4.25%** of the total amount collected.

III. Membership Charges or Subscriber Fees: The following updated annual membership charges or subscriber fees shall be added to the property tax bills for the 2023 tax year and shall be applicable to the 2023 calendar year 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 of a **residential unit** located within a certified volunteer fire department area.
- B. A membership charges of \$110.00 shall be added to the property tax bill of every property owner of **commercial property** located within a certified volunteer fire department area.
- C. A membership charge of \$65.00 shall be added to the property tax bill of each property owner of a **farm with residence or structure** located within a certified volunteer fire department area.
- D. A membership charge of \$35.00 shall be added to the property tax bill of each property owner of **farmland** located within a certified volunteer fire department area.
- E. There shall be no membership charge (\$0) to any property owner of an unimproved lot of less than three (3) acres. Only property located within certified volunteer fire department areas shall be assessed the above fees.
- F. 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.
- G. The above applicable membership charges shall adjust each calendar year according to the Consumer Price Index, all urban consumers, as published by the Bureau of Labor Statistics (CPI) by multiplying the percentage increase or decrease of the CPI to the then-current membership fee to create the current fee for each calendar year.

IV. Petition and Reporting Requirements of Fire Departments:

- A. **Petition:** Any fire department that wants to have its subscriber fees added to the property tax bill for Hardin County must file a petition with the Hardin County Fiscal Court.
- B. **Content of Petition:** The petition set forth in Section A above shall contain the following:
 - 1. The name of the Department.
 - 2. Financial statements or audits for the previous three (3) years.
 - 3. Annual budget.
 - 4. A copy of the by-laws of the fire department.
 - 5. 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 Hardin County Fiscal Court to add its subscriber fees to the property tax bills each 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 August 31st of each year its financial statements for the preceding year.
 3. The Hardin County Fiscal Court policy shall be followed for the purchase of any equipment.
 4. The County may audit the financial records of fire department at any time at one half of the cost to the County and one half of the cost to the fire department.
- D. **Revocation:** A 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 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 fire department to provide fire protection services to its subscribers.
 3. Dissolution of the fire department.

V. Procedure for Removal:

Based upon the service provided by the Fire Departments, it is assumed by the Hardin County Fiscal Court that every property owner / business owner / mobile home owner and/or land owner wishes to become a subscriber of their Fire Department. However, any property owner that does not desire to pay fire department subscriber fees is not required to do so if the property owner follows the procedures set forth in this paragraph. In order to delete any parcel(s) of property from subscriber fees, the owner shall, upon payment of his property taxes, and no later than April 15 of the year following the tax year as provided in KRS 134.128 for any particular tax year, provide a statement to the Hardin 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 per state law.
- e. Signature of subscriber.

The property owner / land owner / and/or business 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 2007 tax year property tax bills. The fees contained in Section III shall become effective for the 2023 calendar year and shall be contained on each owners' next property tax bill prepared in 2023 with the CPI adjustments to be made each year thereafter as set out in Section III G.

- 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 12th day of April, 2022.

Given the Second Reading on the 26th day of April, 2022.

Adopted by the Fiscal Court of Hardin County, Kentucky, on the 26th day of April, 2022.

HARDN COUNTY FISCAL COURT



HARRY L. BERRY
HARDN COUNTY JUDGE/EXECUTIVE

Attest:



DEBBIE DONNELLY
HARDIN COUNTY COURT CLERK

Approved as to form:



JENNIFER B. OLDHAM
HARDIN COUNTY ATTORNEY