ORDINANCE NO. 310.25

ORDINANCE REPLEALING ORDINANCE NO. 310.21 AND ENACTING AN ORDINANCE ENTITLED: "ORDINANCE REGULATING THE COLLECTION OF SUBSCRIBER FEES - MEMBERSHIP DUES FOR FIRE DEPARTMENT" THAT PROVIDES FOR THE SHERIFF TO CHARGE A COMMISSION FOR COLLECTING SAID DUES AND FEES

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 bills; and

WHEREAS, it is the desire of the Simpson Fiscal Court to provide better fire protection for the northern portion of Simpson County; and

WHEREAS, the Simpson County Fiscal Court believes it is in the best interest of the residents of Simpson County located within five (5) miles of the Woodburn Volunteer Fire Department Station to adopt this Ordinance.

THEREFORE, BE IT HEREBY ORDAINED BY THE FISCAL COURT OF SIMPSON COUNTY, KENTUCKY, that the membership charges / subscriber fees of the Woodburn Volunteer Fire Department shall be placed on the tax bills for collection.

- **<u>I.</u> <u>DEFINITIONS</u>**: For the purpose of the Ordinance, the following terms shall be deemed to have the meaning indicated below:
- A. **Property Owner:** Any person owning property, upon which a dwelling is situated, within five (5) miles of the Woodburn Volunteer Fire Department Station.
- **B.** Business Owner: Any person or entity that owns real estate upon which a business is conducted located within five (5) miles of the Woodburn Volunteer Fire Department Station.
- C. Mobile Home Owner: Any person owning a mobile home, or similar dwelling, which is situated upon land either owned, leased, or rented by the mobile home owner located within five (5) road miles of the Woodburn Volunteer Fire Department Station.
- **D. District:** Woodburn Volunteer Fire Department located within Warren County, Kentucky.
- **E. Dwelling:** A home, house, or other dwelling which is intended or used for human occupancy.
- **F.** 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.

- <u>II.</u> <u>COLLECTION AND ENFORCEMENT</u>: For the purpose of this Ordinance, the following duties shall be established and the dues/fees shall be collected as follows:
- A. Property Valuation Administrator: shall have the duty of placing the membership dues / subscriber fees upon the property tax bills, on properties located within five (5) miles of the Woodburn Volunteer Fire Department Station, and also sending bills to the property owners. The membership dues shall be separate from taxes owed, so as to allow the property owner/business owner/mobile home owner and/or landowner to ascertain the amount owed.
- **B.** Simpson County Sheriff: Shall have the duty of collecting the membership dues/subscribed fees while collecting all taxes listed on the property tax bill. Upon collection, the Simpson County Sheriff has the duty then to distribute the collected dues/fees to the Woodburn Volunteer Fire Department.
- <u>III.</u> <u>MEMBERSHIP DUES / SUBSCRIBER FEES / SHERIFF'S COMMISSION</u>: The following membership dues / subscriber fees shall be in place upon adoption of this Ordinance.
- A. Residential Dues / Fees: A membership charge of \$50.00 (Fifty Dollars) shall be added to the property tax bills of every owner of a piece of property upon which a dwelling is situated, located within five (5) miles of the Woodburn Volunteer Fire Department Station. The residential fee shall be assessed upon every property upon which a dwelling is situated, but once paid, will cover all land owned by the property owner. Thus, should a property owner own more than one dwelling, the property owner will be assessed \$50 (Fifty Dollars) for each dwelling and all property (including undeveloped farmland owned in the name of that property owner) shall be covered and no other fee shall be assessed.
- **B.** Business Dues / Fees: A membership charge of \$70.00 (Seventy Dollars) shall be added to the property tax bill of every business located within five (5) miles of the Woodburn Volunteer Fire Department Station. This fee is a per-business fee.
- C. Mobile Home Dues / Fees: A membership charge of \$50.00 (Fifty Dollars) shall be added to the property tax bill of every mobile home owner located within five (5) miles of the Woodburn Volunteer Fire Department Station.
- D. Requirements Regarding Dues: All dues referenced herein shall not be seen as mandatory. Each taxpayer, however, will be required to pay the dues at the time the tax bill is paid or face penalties and interest as with other taxes. The Simpson County Sheriff cannot accept partial payment for taxes, and thus this amount must be paid at the time all taxes are paid to the Sheriff. The property owner/business owner/mobile home owner and/or landowner may, however, after paying the dues owed on the tax bills, opt out of the membership by completing the attached Petition, which will be incorporated within this Ordinance by reference, as Exhibit A. The attached Petition must be completed within sixty (60) days for the request to be processed. The Woodburn Volunteer Fire Department shall refund the monies paid to the property owner/business owner/mobile home owner and/or landowner after the filing of the Petition.

- **E. Sheriff's Commission:** The Sheriff shall collect a commission for his servicers. The amount of the commission shall be four and one-fourth percent (4.25%) of the total dues and fees collected.
- **F. Billing Exceptions:** Because of the expected growth in Simpson County, this contract has to be re-evaluated each year, by May, so as to allow the PVA Office to add the correct amount to the property tax bills.

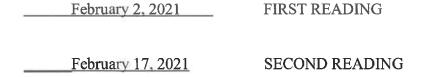
IV. ESTABLISHMENT OF PROCEDURES OF MANAGING MONEY:

- A. Audit: The Woodburn Volunteer Fire Department shall be responsible for auditing the funds collected, yearly, and report the findings to the Simpson Fiscal Court for review.
- **B.** Savings: The Woodburn Volunteer Fire Department shall provide a detailed accounting to the Simpson Fiscal Court on a quarterly basis. Said accounting shall show all deposits made, including the source of each deposit. Further, the accounting shall show each check disbursed, including the check number, amount, to whom the check was written, and information concerning the reason said check was disbursed.

V. PETITION AND REIMBURSEMENT:

Based upon the service provided by the Woodburn Volunteer Fire Department, it is assumed by the Simpson County Fiscal Court that every property owner/business owner/mobile home owner and/or landowner located within five (5) miles of the Woodburn Volunteer Fire Department Station wishes to become a member of the Woodburn Volunteer Fire Department. However, should the property owner/business owner and/or landowner wish not to participate in the membership, the Woodburn Volunteer Fire Department shall refund their money, after completing the attached Petition.

IT IS FURTHER ORDERED that the County Judge Executive is hereby authorized to execute said ordinance.



At a meeting of the Fiscal Court of the County of Simpson, Kentucky, held on February 17, 2021, on motion made by Magistrate Marty Chandler and seconded by Magistrate Nathaniel Downey, the foregoing ordinance was adopted, after full discussion, by the following vote:

YES	Marty Chandler
YES	Myron Thurman
YES	Scott Poston
YES	Nathaniel Downey
YES	Mason Barnes

Mason Barnes

Simpson County Judge Executive

ATTEST:

Pam Rohrs, Clerk

Simpson County Fiscal Court

PETITION TO REQUEST REFUND OF MEMBERSHIP DUES WOODBURN VOLUNTEER FIRE DEPARTMENT

Thereby request that the membership lee paid by the formly property located at	
be refunded.	
I understand that by requesting this refund, I am opting-out of the membership of	
the Woodburn Volunteer Fire Department. I understand that in the event of a fire or other	
emergency this Department will still respond, but I will be financially responsible for the	
costs and expenses incurred by the Woodburn Volunteer Fire Department. Said costs	
and expenses will not be less than \$500, and could be far greater than \$500.	
Further, I understand I will be opted-out for future years and must take affirmative	
steps to opt-in in future years.	
Please make check payable to: and	
mail check to	
I am attaching a copy of my tax bill receipt where I have paid the membership	
dues.	
Signature of requesting party	
Telephone number, in case of questions	

PLEASE ALLOW 60 (SIXTY) DAYS FOR THE REQUEST TO BE PROCESSED.