

METCALFE COUNTY FISCAL COURT

ORDINANCE NO. 16-0126

RE: AN ORDINANCE relating the addition of the volunteer fire department annual membership charges/subscriber fees to the property tax bill of the affected property owners in Metcalfe County, Kentucky

WHEREAS, pursuant to KRS 273.401, subsection (1) the Fiscal Court may adopt an Ordinance to require the annual membership charges and/or subscriber fees to be added to the property tax bills; and,

WHEREAS, it is the desire of the Metcalfe Fiscal Court to better equip and train the volunteer fire departments in combatting fires and serving in other emergencies and to assist in the reduction of insurance rates for the betterment of all citizens of Metcalfe County.

THEREFORE, BE IT HEREBY ORDAINED BY THE FISCAL COURT OF METCALFE COUNTY, KENTUCKY that the membership charges / subscriber fees of the local fire departments shall be placed on the tax bills of affected property owners in Metcalfe County, Kentucky, for collection beginning with the 2016 Tax Bills.

- I. Definitions:** 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 within the limits of Metcalfe County, Kentucky.
 - B. Fire District:** Refers to response area of each of the three (3) Volunteer Fire Departments located within Metcalfe County, Kentucky and the Hiseville Volunteer Fire Department's service area in Metcalfe County.
 - C. Membership Charges / Subscriber Fees:** Charges/dues which are levied in order to provide fire protection services for Metcalfe County, Kentucky.
 - D. Exempt / Non-Affected Properties:** Properties within the incorporated city limits of Edmonton, Churches, Cemeteries, State, Local, Federally owned properties and homestead/disability exemptions not receiving a tax bill. Owners of multiple properties within a fire district will be exempt from charges/fees from any and all property over and above one annual subscriber fee amount.
- II. Fees:** The following fees shall be in place upon adoption of this Ordinance.
 - A. Annual Subscriber Fee:** Thirty-Five Dollars (\$35.00) shall be added to all tax bills in Metcalfe County, Kentucky, for collection except those listed as exempt in section one (I) subsection D in this ordinance.
- III. Collection and Enforcement:** For the purpose of the Ordinance the following duties shall be established and the dues/fees shall be collected as follows:

- A. Metcalfe County Clerk:** Shall have the duty of placing the membership dues/ subscriber fees upon all property tax bills on all properties located within Metcalfe County other than Exempt Properties. The membership dues shall be listed separate from taxes owed.
- B. Metcalfe County Sheriff:** Pursuant to KRS 273.401 Subsection (2). The membership charges or subscriber fees shall be collected and distributed by the sheriff to the appropriate fire departments in the same manner as taxes on the bill. Unpaid fees or charges shall bear the same penalty as general state and county taxes. The Metcalfe County Sheriff shall distribute the funds equally to each of the three volunteer fire departments in the county less the dues amount of Emergency Service Numbers for Hiseville Volunteer Fire Department. Hiseville shall be paid from the initial lump sum for the number of active Emergency Service Numbers in their district as listed at the 911 Center. Hiseville shall be paid before the remainder is divided. The legislative body of the city or county where the fire department is located shall, in consultation with the sheriff and the fire department, set a collection fee for the sheriff to retain an amount not to exceed four and one-fourth percent (4.25%) of the membership charges or subscriber fees collected.
- C. Opt Out:** Each affected property owner shall be allowed the opportunity to opt out of paying all annual membership charges/subscriber fees paid prior to delinquency by completing and filling out a reimbursement form and providing proof of timely payment. Departments shall provide a form for reimbursement upon all requests for property in their district if requested within sixty (60) days of payment. The department shall have thirty (30) days after request to make reimbursement and will list the property owner as a non-member or non-subscriber making the property subject to a non-member run fee.

IV. Establishment of Procedures for Managing Money:

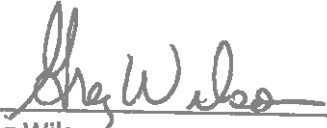
- A. Audit:** The volunteer fire department shall be responsible for internally auditing the funds collected yearly. A full report of funds collected shall be submitted annually to the Metcalfe County Fiscal Court for review, in addition to quarterly reporting. Each department receiving funds shall meet the mandatory requirements of the Special Purpose Government Entities (SPGE) as determined by KRS 65A and the Kentucky Fire Commission as a fire department.
- B. Savings:** The Volunteer Fire Department shall budget to keep five percent (5%) as a savings mechanism.
- C. Accounting:** The Volunteer Fire Department shall provide a detailed accounting to the Metcalfe County Fiscal Court on an annual basis. Said accounting shall show all deposits made, including the source of each deposit. Further the accounting shall show petty cash activities, each check disbursed, including the check number, amount, check recipient and information concerning the reason said check was disbursed.

V. Insurance Service Organization Ratings:

- A. Five Year Plan:** Each Volunteer Fire Department shall develop and implement a five year plan for the enhancement of their district to better serve their respective districts in reduction of the Insurance Service Organization (ISO) ratings and Fire Commission certification of their departments. A comprehensive plan between the departments shall be submitted to the Metcalfe County Fiscal Court on or before May 31, 2016.

- B. **Reporting:** Metcalfe County Fiscal Court shall, at its discretion, request a report from each Volunteer Fire Department of improvements made in their district to share with the citizens for possible reduction in the ISO ratings.

Dated this the ^{26th} ~~22nd~~ day of ^{January, 2016} ~~December~~ 2015.



Greg Wilson
JUDGE/EXECUTIVE

ATTEST:



Vickie Stephens
Fiscal Court Clerk

First reading: December 22, 2015

Second Reading: *January 26, 2016*

