

TITLE III: ADMINISTRATION

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CHAPTER 30: CITY OFFICIALS

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§ 30.01 CITY ADMINISTRATOR.

(A) The office of City Administrator is hereby created. The title of this office shall be City Administrator.

(B) The office of City Administrator shall have the power and duty to provide advice to the City Commission, to develop the city budget with the advice of the City Commission, to make any operational decision delegated to the City Administrator by the City Commission, unless such delegation is a violation of the law, and provide professional assistance in the public administration of the city.

(C) The City Administrator shall possess the skills, knowledge, expertise, education, and experience necessary to successfully carry out the duties of the office, and which may be further described in a job description or similar document approved and amended time to time by the City Commission.
(Ord. 2012-8-14, passed 8-14-2012)

§ 30.02 CITY CLERK.

(A) The City Clerk shall have the following duties: keeping the minutes of each city meeting; keeping custody of all minutes, ordinances, and official records of the city; obtaining tax assessments and preparation and mailing of tax bills; and publishing all ordinances and other matters required by law to be published.

(B) The duties and responsibilities of the Clerk shall include, but not be limited to, maintenance and safekeeping of the permanent records of the city; performance of the duties required of the "official custodian" or "custodian" in accordance with KRS 61.870 – 61.884; possession of the seal of the city if used; no later than January 31 of each year, mail to the Department of Local Government, a list

containing current city information, including: the correct name of the Mayor, legislative body members, and all other appointed officials who are serving as of January 1 of each year; the correct name of the city, mailing address, and telephone number, and the name and telephone number of either an elected or appointed official to serve as a contact person that may be reached during business hours as posted at the city building. The City Clerk shall also perform all other duties and responsibilities required of the City Clerk by position description, statute, and/or ordinance.

(Ord. 10-1-82, passed 10-5-1982; Ord. 1999-8-1, passed 8-3-1999)

§ 30.03 CITY TREASURER.

The duties and responsibilities of the Treasurer shall include, but not be limited to, maintenance and safekeeping of the financial records of the city; execute disbursements and deposits of city funds; prepare monthly, quarterly, and annual financial statements; assist Commission with preparation of city budget; ensure all statutes and/or ordinances are consistent with city's financial practices; maintenance of all accounting records; assist Commission with coordinating any city audit; and prepare tax levy, invoice, and ordinance with City Attorney and Commission. The City Treasurer shall also perform all other duties and responsibilities required of the City Treasurer by position description, statute, and/or ordinance.

(Ord. 1999-8-1, passed 8-3-1999)

§ 30.04 OFFICE HOURS.

The city will be open for business Monday through Friday during the hours posted at the city building.

(Res. 2005-, passed 6-14-2005)

§ 30.05 CHAIN OF COMMAND.

(A) The city deems it necessary to provide for the orderly succession of office of Mayor in the event of the absence or disability of the Mayor when involving a national, state, or local emergency.

(B) When the absence or disability of the Mayor shall prevent his or her serving in the office during a national, state, or local emergency, the duties and responsibilities of the Mayor shall be administered temporarily by the Mayor Pro Tem.

(C) If neither the Mayor nor the Mayor Pro Tem is able to serve in the office by reason of absence or disability, then the duties of the office Mayor shall be assumed temporarily by the city's First Assistant Mayor Pro Tem.

(D) If neither the Mayor, Mayor Pro Tem, or First Assistant Mayor Pro Tem is able to serve in the office by reason of absence or disability, then the duties of the office of the Mayor shall be assumed temporarily by the city's Second Assistant Mayor Pro Tem.

(E) If neither the Mayor, Mayor Pro Tem, First Assistant Mayor Pro Tem, nor Second Assistant Mayor Pro Tem is able to serve in the office by reason of absence or disability, then the duties of the office of Mayor shall be assumed temporarily by the Third Assistant Mayor Pro Tem.
(Res. 2005-11-1, passed 11-8-2005)

§ 30.06 CHECK SIGNATURE PROCEDURE.

(A) The check signage procedure for each bank check requires two different, non-related, authorized signatures, with at least one signature being that of an elected city official. Acceptable signage combinations, in order of preference, as follows:

- (1) Mayor/Clerk;
- (2) Mayor/Treasurer;
- (3) Clerk/Treasurer;
- (4) Mayor Pro Tem/Clerk;
- (5) Mayor Pro Tem/Treasurer; and
- (6) Mayor/Mayor Pro Tem.

(B) At no time should any relatives, by blood or marriage, sign on the same check.
(Ord. 2018-12-11, passed 12-11-2018)

§ 30.07 HOLIDAY SCHEDULE.

The Commission shall vote at the first meeting in January of each calendar year to determine the paid holidays, if any that calendar year, for municipal employees.
(Res. 3-27-2019(1), passed 3-12-2019)

CHAPTER 31: PLANS AND POLICIES

Section

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GENERAL PROVISIONS**§ 31.001 RECORDS TO BE KEPT IN THE CITY BUILDING.**

(A) All city records and documents, ordinances, resolutions, maps, building permits, and similar records shall be kept at all times at the City Building.

(B) Such records and documents shall be deposited in a proper place at the City Building as soon as prepared and completed; however, the city official or employee preparing such records or documents shall be permitted to make and keep duplicate copies of such records and documents as he or she deems reasonable to enable him or her in the performance of his or her duties.

(Res. 2005-5-1, passed 5-10-2005)

§ 31.002 MEETINGS OF CITY OFFICIALS.

(A) The regular city meeting of the city shall be held on the second Tuesday of each month. At this time, the time of the meeting shall begin at 7:30 p.m. unless modified by subsequent ordinance or municipal order.

(B) As an exception to division (A) above, if the second Tuesday of the month is a public holiday, then the regular meeting shall be changed to another date by oral resolution of the City Commission at a meeting prior to the meeting or be rescheduled.

(Ord. 2002-1-08, 3-5-2002)

§ 31.003 ORDER OF BUSINESS.

The order of business to be followed at the regular meetings of the city shall be:

(A) Call to order - invocation;

(B) Roll call;

(C) Minutes;

(D) Treasurer's report;

(E) Guest speaker(s);

(F) Correspondence;

(G) Committee reports;

(H) Privilege of the floor;

(I) Unfinished business;

(J) New business;

(K) Executive session; and

(L) Adjourn.

(Res. 1999-8-1, passed 8-3-1999)

CODE OF ETHICS

§ 31.015 APPLICATION.

This subchapter applies to the Mayor and City Commission members, City Treasurer, City Clerk, and City Attorney, and any other official and employees which may be appointed by the City Commission.

(Ord. 1994-10-1, passed 10-4-1994)

§ 31.016 STANDARDS OF CONDUCT.

The following standards of conduct are applicable to all elected and non-elected city officers and employees.

(A) No officer or employee or any immediate family member (including spouse, parent, child, brother or sister, or spouse of parent, child, brother, or sister) of such elected or non-elected officer or employee of the city shall have an interest in a business or engage in any business or transaction or activity which is in substantial conflict with that person's duties to the city.

(B) No such officer or employee shall use his or her position with the city to obtain any advantage for himself or herself with respect to any financial dealing.

(C) No officer or employee of the city or family member, as defined above, shall be involved in any outside activity in which he or she or that family member may benefit by reason of the position of the officer or employee with the city. If it becomes apparent that a family member of the officer or employee may stand to benefit or is benefitting in some way financially or otherwise by the position of the officer or employee with the city, then that officer or employee shall immediately make these facts known the City Commission as a whole. If the matter involves a family member only and not the Commissioner himself or herself, then the Commissioner or Mayor may continue to be a member of the Commission

but shall abstain on all votes involving issues relating to that family member. A Commissioner or Mayor himself or herself may not continue to hold their position with the city in the event of any financial conflict and must immediately resign from the City Commission.

(D) If a city official or employee or a family member has an outside employment relationship with a company which does business with the city, but that official or employee has no direct financial gain to be obtained by such contact, the official employee must make these facts known to the City Commission as a whole. The Mayor or Commissioner may continue to be a member of the Commission but again shall abstain on all votes involving his or her employer in the employers dealings with the city.

(E) As an exception to the above, if a contract is awarded with a company by public bidding then the city officer or employee employed by that company may continue to deal with matters involving that company after the award of the contract without any restriction.

(Ord. 1994-10-1, passed 10-4-1994) Penalty, see § 31.999

§ 31.017 NOTICE OF RELATIONSHIP WITH POTENTIAL OFFICIALS REQUIRED.

Since this city is very small, there is no specific prohibition against the appointment of persons related to other officers and employees of the city, elected and non-elected, except as follows: whenever a vote is taken by the City Commission regarding the appointment of a non-elected officer or employee of the city, any member of the City Commission having any relationship to such officer or employee of any kind must reveal, prior to a vote on the appointment of the officer or employee, such relationship however remote. A relationship includes an in-law relationship.

(Ord. 1994-10-1, passed 10-4-1994)

§ 31.018 BOARD OF ETHICS.

(A) There is hereby created a Board of Ethics, which will have the authority to receive and keep the financial statements filed by officers and employees of the city.

(B) The Board of Ethics shall consist of three members appointed by the Mayor and confirmed by the City Commission. Each member of the Board of Ethics shall be appointed for a period of two years. Any vacancy on the Board of Ethics shall be filled by the Mayor with approval of the Commission within 90 days from the beginning of such vacancy. The members of the Board of Ethics shall be in no way related by blood or marriage to any of the members of the City Commission or any non-elected city officers and employees. Members of the Board of Ethics must be residents of the city throughout their term of office. Members of the Board of Ethics may be removed by the Mayor with the approval of the City Commission for good cause shown, including, but not limited to, refusal to attend to their duties as members of the Board of Ethics.

(C) The Board of Ethics shall appoint one of their members as Chairperson of the Board of Ethics and they shall meet as deemed necessary by that Board.

(D) In addition to maintaining financial disclosure statements, the Board of Ethics shall be available for receipt of complaints involving possible violations of this subchapter by officers and employees of the city. The Board shall also issue an opinion in response to inquiries regarding possible ethics violations by city officers and employees. The Board shall also be authorized to impose penalties in addition to the criminal penalties as set forth in this subchapter.

(E) In investigating any complaints regarding ethical violations by city officers and employees, the Board of Ethics shall conduct any such hearing as it deems necessary, including interviewing all persons who may have knowledge of the alleged ethical violations. The Board of Ethics shall also permit the accused city officer or employee to respond to any allegation of ethical misconduct.

(F) Upon completing a thorough investigation of all complaints or questions of ethical violations, the Board of Ethics shall make a written finding as to whether or not it believes an ethical violation occurred. If the finding is that such violation did occur, then the Board of Ethics shall take such action as it deems appropriate, including penalties, within the following limits:

- (1) Order the violator to cease such violation;
- (2) Report the violation in writing to the City Commission;
- (3) Recommend removal of the violator from his or her position with the city;
- (4) Issuing a civil penalty of not more than \$500 payable to the city; and/or

(5) If the violation is deemed to be a criminal nature, report same to the appropriate prosecutor of the county.

(G) Any officer or employee of the city who is deemed to be in violation of any of the ethics provisions of this subchapter by the Board of Ethics and desires to contest this finding or any penalties rendered may do so by filing an appropriate action in the Circuit Court within 60 days after final action of the Board of Ethics. The defendant shall be the city's Board of Ethics as an entity and not the individual members. The Board of Ethics shall transmit to the Clerk of the Circuit Court all evidence considered by the Board in its investigation. Any penalties or other punitive action taken by the Board of Ethics shall be stayed during the period of the Circuit Court action. Stays beyond any Circuit Court action shall be governed by the Circuit Court.

(Ord. 1994-10-1, passed 10-4-1994)

SMOKING IN PUBLIC BUILDING PROHIBITED**§ 31.030 FINDINGS AND INTENT.**

(A) The County Fiscal Court hereby finds and determines that it is in the best interest of the citizens of this county to protect nonsmokers from involuntary exposure to secondhand smoke in most places of employment, public buildings, and establishments in public buildings.

(B) The Fiscal Court further finds and determines that a balance should be struck between the health concerns of non-consumers of tobacco products and the need to minimize regulation of private spheres of conduct and choice with respect to the use or nonuse of tobacco products in certain designated public buildings, establishments in public buildings, and in private places.

(C) Therefore, the Fiscal Court hereby declares that the purpose of this section is to preserve and improve the health, comfort, and environment of the people of this county by limiting exposure to secondhand smoke.

(Ord. 451.15, passed 12-21-2010)

§ 31.031 DEFINITIONS.

For the purposes of this subchapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

ASHTRAY. Any item intended to be used on the premises of a public building or an establishment in a public building for the collection of ashes, butts, or residue from smoking.

BUILDING. Any structure enclosed from the weather, whether or not windows or doors are open, which is closed in overhead by a roof or other covering of any material, whether permanent or temporary, and has more than 50% of its perimeter closed in by walls or other coverings of any material, whether permanent or temporary. If an establishment leases or possesses only a portion of a building, the term ***BUILDING*** applies to the leasehold or possessory interest. The term ***BUILDING*** does not include outdoor, open air patio areas.

DRINKING ESTABLISHMENT. Either of the following:

(1) Establishments licensed to operate under KRS Chapters 241 – 244, and to which access is denied to any person under the age of 18 and that do not employ any individual under the age of 18; or

(2) An enclosed area within an establishment in which:

(a) Its operation is pursuant to a license issued under the KRS Chapters 241 – 244;

(b) It is a physically connected or directly adjacent enclosed area which is separate from the remainder of the establishment in a public building, has a separate air system, and has a separate entrance; and

(c) Access is denied to any person under the age of 18 and does not employ any individual under the age of 18.

DWELLING. Any place used primarily for sleeping overnight and conducting activities of daily living, including, without limitation, a hotel or motel room or suite or a hospital, hospice, or nursing home room, but not a hotel, motel, hospital, hospice, or nursing home lobby, common elevator, common hallway, or other common area.

EMPLOYEE. A person who is employed by an employer in consideration for direct or indirect monetary wages or profit, or a person who volunteers their service.

EMPLOYER. A person, business, partnership, association, corporation, trust, or non-profit entity that employs the services of one or more individual persons.

ENCLOSED AREA. An area that is enclosed on all sides by any combination of solid walls, windows, or doors that extend from the floor to the ceiling.

ESTABLISHMENT. An entity, endeavor, or organization, including its owners, operators, directors, shareholders, partners, employees, and possessions.

PLACE OF EMPLOYMENT. A building or establishment in a building under the control of a public or private employer that employees normally frequent during course of employment, but not a dwelling unless used as a licensed childcare, adult day care, or health care facility.

PRIVATE CLUB. An organization, whether incorporated or not, which:

(1) Is the owner, lessee, or occupant of a building or establishment in a building used exclusively for club purposes at all times;

(2) Which is operated solely for a recreational, fraternal, social, patriotic, political, benevolent, or athletic purpose, but not for pecuniary gain;

(3) The affairs and management of the organization are conducted by a board of directors, executive committee, or similar body chosen by the members at an annual meeting;

(4) Has established bylaws and/or a constitution to govern its activities; and

PUBLIC BUILDING. A building to which the public is invited or in which the public is permitted, including a private club when being used for a function to which the general public is invited, but not a dwelling unless used as a licensed childcare, adult day care, or health care facility.

SMOKE or SMOKING. The act of inhaling, exhaling, or carrying any lighted or heated cigarette, cigar, pipe, or other combustible tobacco product.
(Ord. 451.15, passed 12-21-2010)

§ 31.032 PROHIBITION OF SMOKING IN PUBLIC BUILDINGS AND PLACES OF EMPLOYMENT.

(A) No person may smoke within any public building, establishment in a public building, or place of employment, except in the following locations:

(1) Any dwelling. This exception does not extend to private residences when they are used as a licensed childcare, adult daycare, or health care facility;

(2) A drinking establishment; and

(3) A private club. This exception does not extend to private clubs when being used for a function to which the general public is invited.

(B) Nothing in this subchapter shall prevent an owner or proprietor in control of any place including, without limitation, any motor vehicle, outdoor area, or dwelling, from prohibiting smoking completely in such place, and no person shall fail to abide by such a private prohibition.

(C) Nothing in this subchapter shall authorize smoking in any place where it is otherwise prohibited by statute, ordinance, regulation, or by order of the Fire Marshal.
(Ord. 451.15, passed 12-21-2010) Penalty, see § 31.999

§ 31.033 CONDITIONS AND QUALIFICATION FOR EXCEPTIONS.

(A) In order to be excepted under this subchapter, a private club must submit a document requesting exemption to this subchapter, accompanied by verifiable supporting documentation, to the Northern Kentucky Independent District Health Department claiming an exception under this subchapter.

(B) The Northern Kentucky Independent District Health Department shall have the authority to determine if the request meets the conditions and qualifications for exception.
(Ord. 451.15, passed 12-21-2010)

§ 31.034 POSTING OF SIGNS; REMOVAL OF ASHTRAYS.

(A) (1) An owner, lessee, principal manager, or person in control of a public building or an establishment in a public building shall post signs, with letters of not less than one inch high or symbols no less than three inches high, using the words “No Smoking” or the international “No Smoking” symbol consisting of a pictorial representation of a burning cigarette surrounded by a red circle with a red bar across it conspicuously either on all public entrances or in a position clearly visible on entry into a public building or an establishment in a public building.

(2) A “Smoking Permitted” sign shall be prominently posted and maintained at every entrance to a public building or establishment in a public building where smoking is permitted under this subchapter.

(B) All ashtrays shall be removed from any area where smoking is prohibited by this subchapter and shall not be permitted by the owner, operator, manager, or other person having control of the public building or establishment in a public building. Any permanent structure that functioned or was used as an ashtray shall be disabled or altered to prevent its use as an ashtray.

(C) The requirements of this section do not apply to any exempt dwelling.
(Ord. 451.15, passed 12-21-2010)

§ 31.035 DUTIES OF OWNERS OF PUBLIC BUILDINGS AND/OR ESTABLISHMENTS IN A PUBLIC BUILDING.

(A) An owner, lessee, principal manager, or person in control of a public building or establishment in a public building shall:

(1) Ask smokers to refrain from smoking in any no-smoking area; and

(2) Require a smoker leave the premises if the smoker refuses to extinguish any smoking materials after being requested to do so.

(B) An owner, principal manager, proprietor, or any other person in control of a business shall ensure compliance by subordinates, employees, and agents with this subchapter. The owner, operator, manager, or his or her designee or employee of every establishment in a public building shall inform persons violating this subchapter of the applicable provisions thereof and require compliance.
(Ord. 451.15, passed 12-21-2010)

§ 31.036 ENFORCEMENT.

(A) The Fiscal Court requests the assistance of the Northern Kentucky Independent District Health Department in enforcement of this subchapter. Upon its Board of Health’s agreement, the Northern Kentucky independent District Health Department shall enforce the provisions of this subchapter through

the issuance of citations or notices of violation, and for this purpose during times when employees are scheduled to work or the public building or establishment in a public building is open to the public, or other reasonable time, may enter that portion of the premises of any public building or establishment in a public building where the public is invited or where employees perform their duties and take breaks, including, but not limited to, those areas where food and beverages, alcoholic or otherwise, are served, prepared, or stored. Nothing herein shall be construed to prevent any peace officer with jurisdiction from issuing a citation for a violation of this subchapter committed in his or her presence.

(B) Notice of the provisions of this subchapter shall be given by the Fiscal Court to all applicants for any license required to conduct business activity.

(C) Any citizen who desires to register a complaint under this subchapter may initiate such by contacting the Northern Kentucky Independent District Health Department through a telephone complaint line or other means of communication designated by the Department.

(D) The Health Department or its designees shall, while a public building or an establishment in a public building is undergoing otherwise mandated inspections, inspect for compliance with this subchapter.

(Ord. 451.15, passed 12-21-2010)

CITY PLANS

§ 31.050 HAZARD MITIGATION PLAN.

The city adopts the Northern Kentucky Regional Hazard Mitigation Plan as the official Hazard Mitigation Plan of the city and:

(A) Vests the County Office of Emergency Management with the responsibility, authority, and the means to:

(1) Inform all concerned parties of this action; and

(2) Develop an addendum to this Hazard Mitigation Plan if the jurisdiction's unique situation warrants such an addendum.

(B) Appoints Northern Kentucky Area Development District Regional Mitigation Committee to assure that the Hazard Mitigation Plan be reviewed according to the Plan Maintenance Procedures and that any needed adjustment to the Plan be developed and presented to the County Mitigation Committee and to the City Council for consideration; and

(C) Agrees to consider any other official actions as may be reasonably necessary to carry out the objectives of the Northern Kentucky Regional Hazard Mitigation Action Plan for the city.
(Res. 2017-1-8, passed 8-8-2017)

§ 31.051 NATIONAL INCIDENT MANAGEMENT SYSTEM.

(A) All emergency response agencies shall adopt and utilize the National Incident Management System (NIMS) for all incident management and by all incident response personnel in the state/county.

(B) The National Incident Management System is hereby adopted by reference to ensure the NIMS is fully incorporated into all emergency response plans, procedures, and policies, and to ensure that all personnel are appropriately trained in the NIMS.

(C) Training of all emergency responders shall be done in coordination with the NIMS Compliance Officer as designated for the commonwealth.
(Res. 2005-9-1, passed - -)

§ 31.052 ANTI-DISPLACEMENT PLAN AND PROCUREMENT CODE.

The city approves and passes an Anti-Displacement Plan and a Procurement Code.
(Res. 2003-5-1, passed 5-13-2003)

§ 31.999 PENALTY.

(A) Any person violating any provision of this chapter for which no specific penalty is prescribed shall be subject to § 10.99 of this code of ordinances.

(B) Any violation of §§ 31.015 to 31.018 shall constitute a Class A misdemeanor and, upon conviction, the court may void any contract entered into in violation of this section. Additionally, a violation of §§ 31.015 to 31.018 shall be grounds for removal from office or employment with the city in accordance with any applicable provisions of state law and ordinances, rules, or regulations of the city.

(C) (1) Except as otherwise provided in division (C)(2) below, any establishment, employer, or employee in violation of §§ 31.030 to 31.036 shall be subject to the following penalties, payable to the Northern Kentucky Independent District Health Department:

(a) A warning for the first offense;

(b) A fine of \$100 for the second offense within one year; and

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(c) A fine of \$250 for the third and each subsequent offense within one year.

(2) Persons who smoke in an area where smoking is prohibited and who refuse to extinguish their smoking material when asked shall be required to leave the premises and shall be subject to prosecution for criminal trespass if they do not leave when asked. If necessary, the owner, manager, operator, or employee may contact a local law enforcement agency for assistance. The Northern Kentucky Independent District Health Department is not responsible to intervene in such circumstances. A person who smokes in an area where smoking is prohibited shall also be subject to a fine of \$100 per offense.

(3) Each calendar day during which the violation occurs shall constitute a separate and distinct offense.

(Ord. 1994-10-1, passed 10-4-1994; Ord. 451.15, passed 12-21-2010)

CHAPTER 32: TAXES AND FEES

Section

- 32.01 Collection of 911 service fee
- 32.02 Fees for zoning permits, building permits, and the like
- 32.03 Property taxes to be established annually
- 32.04 Property taxes

- 32.99 Penalty

§ 32.01 COLLECTION OF 911 SERVICE FEE.

(A) For the purposes of this chapter, a **911 SERVICE FEE** shall be defined as an annual fee imposed upon each parcel of real property located within the county, as determined from the records of the County Property Valuation Administrator's office. The fee shall be used for the delivery of enhanced 911 emergency telephone service as provided for by KRS 65.760 and the associated maintenance of systems and devices, including, but not limited to, operating costs of the County's Communication Center (Dispatch Center), E 911 equipment, including expenditures to train communications personnel and to inform the public of the availability and proper use of 911 service.

(B) The Fiscal Court hereby imposes an annual service fee per parcel, which shall be placed upon the county ad valorem property tax bill prepared by the County Clerk, pursuant KRS 133.220(2).

(C) The service fee imposed upon the owners of parcels of real estate as provided for by this section and any amendments thereto shall be repealed upon the Fiscal Court's receipt of the service fees collected by way of Ordinance 320.6.1.

(D) The County Communications Board shall determine protocols for the resolution of any conflicts or hardships arising in the implementation of this section.

(E) All fees collected by the County Sheriff shall be forwarded to the County Communications Board on a timely basis as determined by the Judge/Executive pursuant to executive order. The County Clerk and Sheriff shall be entitled to a reasonable fee to defray the actual costs of collection and disbursement of the service fee.

(Ord. 320.7, passed 8-14-2012)

§ 32.02 FEES FOR ZONING PERMITS, BUILDING PERMITS, AND THE LIKE.

The city hereby adopts by reference herein the schedule of fees currently in place by PDS, Planning and Development Services of Kenton County, formerly known as NKAPC, for the processing and issuance of zoning permits, building permits, electric permits, Board of Adjustment hearing fees, and fines for violations of these life safety codes when a violation of them has been classified as a civil offense.

(Ord. 2005-8-2, passed 8-9-2005)

§ 32.03 PROPERTY TAXES TO BE ESTABLISHED ANNUALLY.

(A) *Definitions.* For the purposes of assessment and taxation in the city, **REAL ESTATE** or **REAL PROPERTY** means land and the improvements thereon, **LAND** means the soil, and **IMPROVEMENTS** means everything attached to and built on the soil.

(B) *City to adopt tax ordinance each year.* The city, following the provisions of KRS 92.280, shall provide each year, by ordinance, for the assessment of all real property within the corporate limits that is subject to taxation for city purposes, and shall levy an ad valorem tax thereon for city purposes.

(C) *Assessment date for city taxation.* Property subject to city taxation in the city shall be assessed for city taxation as of January 1 each year, as required by statute for the city.

(D) *Assessment list and assessment; procedure.* The city has contracted with the county PVA, following their established procedures, to obtain the list of city property information, including property address and valuation as certified by the State Valuation Assessor.

(E) *Preparation of tax bills by the City Clerk; collection by the City Clerk; when taxes are due and when delinquent; penalty.* The City Clerk shall prepare the tax bills, applying the tax rate adopted by ordinance of the Commission for the respective tax year to the property assessment.

(Ord. 1973-1-1, passed - -)

§ 32.04 PROPERTY TAXES.

(A) There is hereby imposed, levied, and assessed a tax of \$0.125 upon each \$100 valuation of all real property having a taxable value within the city. All valuations, both real and personal, upon which the assessments are made, shall be the same valuation supplied by County Property Valuation Administrator in the assessment of state and county taxes. The city hereby imposes levies and assesses a tax of \$0.079 upon and against each \$100 valuation against all personal property located within the city. The period of this assessment shall be a term of one year beginning on July 1, 2020 to and including June 30, 2021.

(B) The property taxes, real and personal, levied and imposed by this section shall be due and payable to the city on July 1, 2020. If such payment for property taxes is made on or before the last day

of December 2020, due to Covid-19, the city has voted and approved a discount extension with a reduction of 5% of the amount due for the fiscal year of 2020-2021 will be granted. The taxes levied and imposed by this section shall be in default of payment on January 1, 2021.

(C) In the event that the tax is unpaid on January 1, 2021, a \$10 penalty shall be assessed on that date. If the tax remains unpaid the following year, an additional \$10 may be charged as a penalty on the second and each succeeding year. All unpaid taxes, and all penalties assessed by this section shall carry interest compounded at the rate of 1% per month, on or after December 31 of the year due.

(D) The revenue produced from the provisions of this section shall be placed in the General Fund of the city and used and expended for all purposes authorized by law.

(E) The above divisions (A) through (D) reflect the most recent property tax ordinance, but each year a new property tax ordinance will be adopted with rate changes and new dates.
(Ord. 2019-9-10, passed 9-10-2019; Ord. 2020-08-25, passed 9-16-2020)

§ 32.99 PENALTY.

(A) Any person violating any provision of this chapter for which no specific penalty is prescribed shall be subject to § 10.99 of this code of ordinances.

(B) The failure of real property owner to pay the E 911 service fee as set forth by § 32.01 shall be punishable as a Class A misdemeanor.
(Ord. 320.7, passed 8-14-2012)

