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**GRAYSON COUNTY FISCAL COURT
COMMONWEALTH OF KENTUCKY
ORDINANCE NO. 310.01**

**AN ORDINANCE RELATING TO THE COLLECTION OF ANNUAL
MEMBERSHIP CHARGES OR SUBSCRIBER FEES FOR FIRE
DEPARTMENTS IN THE UNINCORPORATED FIRE DISTRICTS OF
LEITCHFIELD, ANNETA, CLARKSON, WAX, FALLS OF ROUGH, EAST
GRAYSON COUNTY AND CANEYVILLE IN GRAYSON COUNTY,
KENTUCKY.**

WHEREAS, pursuant to KRS 75.450 *et seq* and any and all other applicable statutes, the Grayson County Fiscal Court is allowed to adopt an Ordinance requiring annual membership charges and/or subscriber fees to be added to the property tax bill; and

WHEREAS, it is the desire of Grayson County to better equip and train the fire departments located in unincorporated areas in the county; and

WHEREAS, the Grayson County Fiscal Court believes it is in the best interest of the citizens of Grayson County to have better equipped and prepared volunteer fire departments located in Grayson County and that the adoption of this Ordinance will aid in this improvement.

**THEREFORE, BE IT ORDAINED BY THE FISCAL COURT OF
COUNTY OF GRAYSON, 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. Property Owner: Means any person, corporation, limited liability company, trust or any other legal entity owning property, vacant or occupied, within the unincorporated limits of Grayson County, Kentucky.

B. District: Refers to seven geographical locations in Grayson County that are unincorporated areas within the county serviced by their respective fire departments.

C. 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.

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. The Grayson County Clerk and/or PVA has the duty of placing the membership fees upon the property tax bills on properties located within Grayson County (except those within the incorporated city limits of Leitchfield, Clarkson and Caneyville). The membership fees shall be separate from taxes owed, so as to allow the property owner the ability to ascertain the amount owed.

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B. The Grayson County Sheriff has the duty of collecting the membership fees while collecting all taxes listed on the property tax bill. The membership fees shall not be subject to a discount or penalty and shall not become part of a Certificate of Delinquency pursuant to KRS 134.450. Upon collection, the Grayson County Sheriff has the duty to then distribute the collected fees to the respective seven volunteer fire departments. The Grayson County Sheriff shall distribute the funds to a district in which the property is located. For purposes of determining in which district a property is located, the Grayson County E-911 map/records will be the determining factor.

C. For the performance of the Sheriff's duties under this Ordinance, the Sheriff shall receive from the proceeds of all membership charges and subscriber fees collected a sum not to exceed 1% 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 bill as authorized by KRS 75.450 and 67.327 upon adoption of this Ordinance:

A. A membership charge/subscriber fee of \$40.00 shall be added to each property tax bill of every property owner on an annual basis located within a certified volunteer fire department area, being the unincorporated areas discussed above. The membership charge/subscriber fee of \$40.00 described herein shall not under any circumstances be increased unless and until approved by Grayson County Fiscal Court in a subsequent ordinance.

B. Multiple parcel owners: Any property owner that pays in excess of \$160.00 in total subscriber fees, who chose not to opt-out of said fee, may request a refund of any fees in excess of \$160.00 by letter to Grayson County Fire Chief's Association no later than sixty (60) days from payment of said fees and must submit proof of payment of same. All participating fire departments shall thereby refund excess fees no later than forty-five (45) days upon request.

C. Exemption: No membership charge/subscriber fee discussed in this ordinance shall be assessed against any real estate owned by churches, cemeteries, fire departments, non-profit civic organizations, political entities such as Grayson County, or any person who does not already receive a property tax bill due to being exempt under the Kentucky Homestead Exemption as provided in KRS 132.310 or exempted from receiving a tax bill due to a disability.

IV. Petition and Reporting Requirements of Fire Departments:

A. Petition: Any fire department who services citizens of Grayson County in the unincorporated areas discussed herein that want to have its membership charges/subscriber fees added to the property tax bill for Grayson County must file a petition with the Grayson County Fiscal Court no later than July 1 of that year's taxes. Failure to do so will result in that fire department's membership charges/subscriber fees not being added to the tax bill for that year.

B. Content of Petition: The Petition set forth in Section IV (A) above shall contain the following information:

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1. The name of the department.
2. Financial Statements or Audits performed for the previous **one (1)** year.
3. Annual Budget for that department.
4. A copy of the By-Laws of the fire department.
5. Certification signed and notarized by the respective fire chief that none of the membership dues collected through the procedure provided by Ordinance shall be used for salaries or salary related expenses.

C. Records retention/audit:

1. All fire departments shall keep financial records regarding expenditures for monies generated from membership charge/subscriber fees for a period of at least **ten (10)** years on file.
2. The County may audit the financial records of fire department at any time at one half the cost to the County and one half 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. Payment of compensation 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.
4. Subsequent revocation of this ordinance by the Grayson County Fiscal Court.

V. Procedure for Removal: Based upon the service provided by the fire departments, it is assumed by the Grayson County Fiscal Court that every property owner wishes to become a subscriber of their fire department. However, any property owner who 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. Failure to pay fees, per

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these procedures listed, will not cause the property or its owner any delinquency or penalty. In order to delete any parcel(s) of property from subscriber fees, the owner may choose to opt out of the membership by completing the attached form. This form will be at the Grayson County Sheriff's Office and must be filled out at the time of payment of taxes at the Sheriff's Office. This form must be completed and returned every year the property owner wishes to opt out of membership fees. If the property owner wants to opt-out of said subscriber fee, the property owner must do so in each name under which the tax bill is generated.

VI. Notice: All property owners who "opt out" of the membership fees are specifically put on notice pursuant to KRS 75.450, should a fire or other non-medical incident occur on his/her property. The property owner could face charges from the district of a minimum of \$500.00 or \$1,000.00, depending on the type of facility.

VII. Effective Date: The effective date of this Ordinance shall be immediately upon its passage and this shall first apply to the 2015 tax year property tax bills.

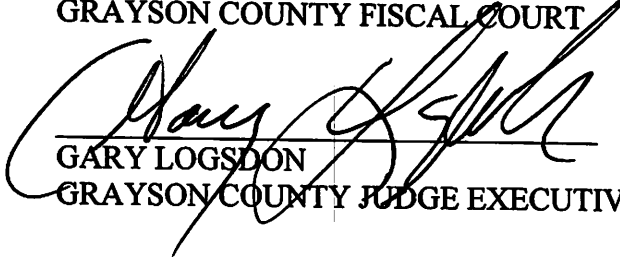
VIII. Conflicts: If any part of this Ordinance shall be held invalid, such part shall be deemed severable and the invalidity thereof shall not affect the remaining parts of this Ordinance. All Ordinances or parts of Ordinances in conflict herewith are hereby repealed to the extent of said conflict.

Given First Reading on the 21 day of Nov, 2015.

Given the Second Reading on the 16 day of January, 2015.

Adopted by the Fiscal Court of Grayson County, Kentucky on the 16 day of January, 2015.

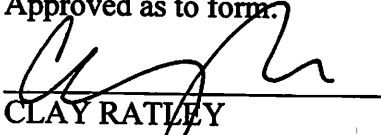
GRAYSON COUNTY FISCAL COURT


GARY LOGSDON
GRAYSON COUNTY JUDGE EXECUTIVE

Attest:


SHERRY WEEDMAN
GRAYSON COUNTY COURT CLARK

Approved as to form.


CLAY RATLEY
GRAYSON COUNTY ATTORNEY

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**FORM TO "OPT-OUT" OF
GRAYSON COUNTY FIRE DEPARTMENT
MEMBERSHIP CHARGES/SUBSCRIBER FEES**

I hereby request that the membership fee be removed this year ____.

I understand this option to opt out is good for one year only.

NOTICE: All property owners who "opt out" of the membership are specifically put on notice, pursuant to KRS 75.450, should a fire OR other non-medical incident occur on his/her property, the property owner could face charges from the district of a minimum of \$500.00 or \$1,000.00, depending on the type of facility.

Signature of Requesting Party

Telephone Number