CHRISTIAN FISCAL COURT ORDINANCE NUMBER 2011-_01__

ORDINANCE REGULATING THE COLLECTION OF SUBSCRIBER FEES / MEMBERSHIP DUES FOR FIRE DEPARTMENTS

AN ORDINANCE RELATING TO THE ADDITION OF VOLUNTEER FIRE DEPARTMENT ANNUAL MEMBERSHIP CHARGES / SUBSCRIBER DUES TO THE PROPERTY TAX BILLS OF PROPERTY OWNERS IN CHRISTIAN COUNTY, KENTUCKY

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WHEREAS, pursuant to KRS 75.450 (7) 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 Christian Fiscal Court to better equip and train the volunteer fire departments serving the residents of Christian County, Kentucky; and,

WHEREAS, the Christian County Fiscal Court believes it is in the best interest of the fourteen volunteer fire departments located within Christian County to adopt this Ordinance.

THEREFORE, BE IT HEREBY ORDAINED BY THE FISCAL COURT OF CHRISTIAN COUNTY, KENTUCKY that the membership charges / subscriber fees of the fourteen local fire departments shall be placed on the tax bills for collection.

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

A. District: Refers to all fourteen volunteer fire departments located within Christian County, Kentucky.

excepting the incorporated geographical limits of the City of Hopkinsville and City of Pembroke, Kentucky.

- B. Establishment of Fire District Fees: Every Volunteer Fire Department shall certify to the Christian County Clerk, in writing, no later than May 15 of each year the amount of the membership dues for each respective district. In the event a Fire Department fails to certify the annual dues of the fire district, in such event, the dues for that fire district shall remain the same as the prior year and the County Clerk's Office shall rely upon same in the printing of property tax bills.
- C. Requirements Regarding Dues: All dues referenced herein, shall be not be seen as mandatory. Each taxpayer owning real estate, however, will be required to pay the dues at the time the tax bill is paid. The Christian 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 may, however, after paying the dues owed on the tax bills, opt out of the membership by completing the attached Refund Petition, which is incorporated within this Ordinance by reference, as Exhibit "A". The attached Refund Petition must be completed within thirty (30) days from the date the tax bill is paid for the request to be processed. Upon completion by the land owner, the Petition

to Request Refund of the fire district's membership dues shall be mailed or delivered to the affected Volunteer Fire Department to the attention of the chief of the fire department. Each department shall refund the monies paid for membership dues to the property owner within 30 days after the filing of the Petition with the Volunteer Fire Department.

D. Permanent Opt Out Petition:

Given the fact that all dues referenced herein are not mandatory in nature, any property owner may give notice to the Office of the Property Valuation Administrator requesting that any tract of land subject to a tax bill be permanently opted out of the assessment of the fire district dues by completing a Petition to Permanently Opt Out of Membership Dues in the form described in Exhibit "B", no later than July 1 of any calendar year. In such event, the Office of the Property Valuation Administrator shall record in its records that the tract(s) of real estate will be permanently removed from the fire district assessment until such time as the property owner completes an "Opt In" form (see Exhibit "C") requesting that the assessment be reinstated to the property tax bill or until such time as the property has been sold or transferred to another property owner, whichever shall occur first.

E. Payment of Membership Fees:

- 1. Failure to Pay: Should a property owner fail to pay their property tax and membership dues, actions will be taken pursuant to KRS 75.450(8). In order to prevent these actions from being taken against the property, the property owner must pay the property tax, as well as the membership dues. As stated previously in this section, should the property owner wish not to become a member of the Volunteer Fire Department district, the property owner shall have the ability to petition for a refund or permanently opt out of the membership.
- 2. <u>Maximum Due / Fee Required of Property Owners:</u> If a property owner owns more than one tract of real estate within the limits of any fire district, the property owner shall not be required to pay more than three (3) property

- B. Property Owner: A property owner is an individual who owns a tract of real estate within the geographical limits of Christian County, Kentucky.
- C. Membership Dues / Subscriber Fees: Fees/dues which are levied by a volunteer fire department in order to provide fire protection services for a certain tract of land in lieu of assessing a charge for fire protection services actually performed.

<u>Section 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 Christian County (excepting those within the incorporated City limits of Hopkinsville and Pembroke, Kentucky). The membership dues shall be separate from taxes owed, so as to allow the property owner to ascertain the amount owed.
- B. Christian County Sheriff: Shall have the duty of collecting the membership dues / subscriber fees while collecting all taxes listed on the property tax bill. Upon collection, the Christian County Sheriff has the duty then to distribute the collected dues / fees to the fourteen volunteer fire departments. The Christian County Sheriff shall distribute the funds to the district in which the property is located.

Section III: Membership Dues / Subscriber Fees: The following
membership dues / subscriber fees shall be in place upon adoption of this Ordinance:

A. Property Owner Dues / Fees: Membership dues as established annually by each Volunteer Fire Department District shall be added to the property tax bill of every property owner, as to each tract of real estate located within Christian County, Kentucky,

owner fees per fire district. In the event that a property owner receives more than three (3) property tax bills per fire district containing a fire district dues assessment, the property owner shall be entitled to a refund from the fire district for the assessments in excess of three (3) property tax bills and continue to receive the benefits of membership.

Section IV: Establish Procedures for Managing Money: Each department shall comply with the following requirements:

- 1. Annual Report: The Volunteer Fire Departments shall be responsible for preparing an annual report showing the funds collected, yearly, pursuant to this Ordinance, and report the findings to the Christian Fiscal Court for review during the month of July of each year.
- 2. Accounting: Each Volunteer Fire Department shall maintain a book of accounts showing the financial transactions of each department. Each Volunteer Department shall report their account balances to Christian Fiscal Court as a part of their annual report to Christian Fiscal Court in July of each year. Upon request of Christian Fiscal Court, each Volunteer Fire Department shall provide an accounting that includes each check disbursed, including check number, amount, to whom the check was written and the information as to why the check was disbursed.

Section V: Recognition of Fire Service

Christian Fiscal Court recognizes the value and contributions of Volunteer Fire Departments serving the people of Christian County including their volunteer's personal sacrifice, professional training, and their commitment to save lives and property. This Ordinance thereby creates a billing service that provides a convenience to both the property owner and the Volunteer Fire Departments.

Section VI: Notice

All individuals who "opt-out" of the Volunteer Fire Department membership are specifically put on notice, pursuant to KRS 75.450 (2), that should a fire occur on their property, the property owner could face and incur charges from the Volunteer Fire Department for fire suppression in a minimum amount of \$500.00 or \$1,000.00, depending on the type of facility. In the event of chemical spills or hazardous materials being involved in a fire, the Volunteer Fire Department may charge additional fees to the property owner.

Approved on first reading on the $\frac{|\mathcal{A}|}{|\mathcal{A}|}$ day of April, 2011.

Adopted on second reading on the Ob day of April, 2011.

Christian Fiscal Court

Steve Tribble,

Christian County Judge Executive

ATTESTED:

Michael Kem, Christian Court Clerk