

WARREN FISCAL COURT
ORDINANCE NUMBER 04-23

**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 WARREN COUNTY, KENTUCKY

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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 Warren Fiscal Court to better equip and train the volunteer fire departments; and,

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

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

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, upon which a dwelling is situated, within the limits of Warren County, Kentucky.

B. Business Owner: Any person or entity that owns real estate upon which a business is conducted. If farming operations would be the only incorporated

business that is conducted upon the property, same shall be exempted from the classification of a business owner.

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.

D. District: Refers to all nine Volunteer Fire Departments 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.

II. Collection and Enforcement: 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 Warren County (excepting those within the incorporated City limits of Bowling Green) 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. Warren 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 Warren County Sheriff has the duty then to distribute the collected

dues / fees to the nine volunteer fire departments. The Warren County Sheriff shall distribute the funds to the district in which the property is located.

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

A. Residential Dues / Fees: A membership charge of \$30.00 (Thirty Dollars) shall be added to the property tax bills of every owner of piece of property, upon which a dwelling is situated, located within Warren County, Kentucky, excepting the incorporated geographical limits of the City of Bowling Green. 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 \$30.00 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 \$50.00 (Fifty Dollars) shall be added to the property tax bill of every business located within Warren County, Kentucky, excepting the incorporated geographical limits of the City of Bowling Green. This fee is a per-business fee.

C. Mobile Home Dues / Fees: A membership charge of \$30.00 (Thirty Dollars) shall be added to the property tax bill of every mobile home owner located within Warren County, Kentucky, excepting the incorporated geographical limits of the City of Bowling Green.

D. Requirements Regarding Dues: All dues referenced herein, shall be 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 Warren 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. Each 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. Billing Exceptions: After the first year of the Ordinance, when the “opting out” list is complete, any or all incorporated areas (cities) within Warren County, along with the Volunteer Fire Department Chief of the incorporated area shall have an option to enter into a contract to determine the amount to be paid by the City and the amount to be paid by the citizens within the area.

The exception is not meant to be a discounted or reduced amount and if the percentage cannot be agreed upon, the original Ordinance has precedence.

Because of the expected growth in Warren County, this contract has to be re-evaluated each year, by May, so as to allow the PVA Office time to add the correct amount to the property tax bills.

IV. Establishment of Procedures for Managing Money:

A. Audit: The Volunteer Fire Departments shall be responsible for auditing the funds collected, yearly, and report the findings to the Warren Fiscal Court for review.

B. Savings: The Volunteer Fire Departments shall budget to keep 5% (Five Percent) as a savings mechanism.

C. Accounting: The Volunteer Fire Departments shall provide a detailed accounting to the Warren 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 Volunteer Fire Departments, it is assumed by the Warren County Fiscal Court that every property owner / business owner mobile home owner and/or landowner wishes to become a member of their Volunteer Fire Department. However, should the property owner / business owner and/or landowner wish not to participate in the membership, the Volunteer Fire Department shall refund their money, after completing the attached Petition.

VI: Notice

All individuals who “opt-out” of the membership are specifically put on notice, pursuant to KRS 75.450 (2), should a fire, or other non-medical incident, occur on their property, the property owner/business owner and/or landowner could face charges, a minimum of \$500.00 or \$1,000.00, depending on the type of facility.