**INTERLOCAL AGREEMENT FOR THE CONSOLIDATION**

**OF COLLECTION OF BOONE COUNTY AND KENTON COUNTY**

**OCCUPATIONAL LICENSE FEES FOR REAL PROPERTY AND**

**IMPROVEMENTS THEREON LOCATED IN BOTH COUNTIES**

This Agreement is by and between the **COUNTY OF BOONE**, a political subdivision of the Commonwealth of Kentucky, hereinafter identified and referred to as “BOONE COUNTY”, the **COUNTY OF KENTON**, a political subdivision of the Commonwealth of Kentucky, hereinafter identified and referred to as “KENTON COUNTY”, the **CITY OF ERLANGER, KENTUCKY**, (hereinafter “ERLANGER”) and the **BOARD OF EDUCATION OF BOONE COUNTY, KENTUCKY** (hereinafter “the SCHOOL BOARD”)**.**

WITNESSETH:

WHEREAS, BOONE COUNTY has established, required, levied, assessed and imposed various license fees and taxes on businesses, occupations, trades, professions and employments pursuant to the authority of Section 181 of the Kentucky Constitution and K.R.S. 68.197 through 68.550, hereinafter identified and referred to as “occupational taxes and license fees”, but excluding therefrom any and all license fees and taxes pursuant to K.R.S. 243.070 and K.R.S. 91A.080; and

WHEREAS, KENTON COUNTY has also established, required, levied, assessed and imposed various license fees and taxes on businesses, occupations, trades, professions and employments pursuant to the authority of Section 181 of the Kentucky Constitution and K.R.S. 68.197 through 68.550, hereinafter identified and referred to as “occupational taxes and license fees”, but excluding therefrom any and all license fees and taxes pursuant to K.R.S. 243.070 and K.R.S. 91A.080; and

WHEREAS, the CITY OF ERLANGER, KENTUCKY has also established, required, levied, assessed and imposed various license fees and taxes on businesses, occupations, trades, professions and employments pursuant to the authority of Section 181 of the Kentucky Constitution and K.R.S. 92.281, hereinafter identified and referred to as “occupational taxes and license fees”, but excluding therefrom any and all license fees and taxes pursuant to K.R.S. 91A.080, K.R.S. 136,.592, K.R.S. 154.20-250 to 154.20-284, and K.R.S. 243.070, and K.R.S. 91A.080; and

WHEREAS, the BOARD OF EDUCATION OF BOONE COUNTY, KENTUCKY has imposed an occupation license tax in accordance with KRS 160.601 through 160.611 and has entered into an agreement with the Boone County Fiscal Court for the processing, administration, enforcement and collection of the occupational license tax; and

WHEREAS, the Property Valuation Administrators of BOONE COUNTY and KENTON COUNTY have identified some parcels of real property and improvements thereon which are located on the common boundary of BOONE and KENTON COUNTIES, and subject to the “occupational license fees” of BOONE and KENTON COUNTIES, ERLANGER, and the SCHOOL BOARD; and

WHEREAS, the various occupational taxes and license fees, as they relate to real property and improvements thereon which are located on the boundary of BOONE and KENTON COUNTIES and the activities which are subject to the “occupational license fees” of BOONE COUNTY and KENTON COUNTY, are now collected by Kenton County pursuant to the Interlocal Agreement entered into in 1996 so as to avoid the consequential duplication of time and effort by BOONE COUNTY, KENTON COUNTY, the taxpayers and licensees; and

WHEREAS, KENTON COUNTY has designed and developed a system for the coordination and consolidation of the collection of the occupational taxes and license fees of BOONE and KENTON COUNTIES as they relate to real property and improvements thereon which are located on the common boundary of BOONE and KENTON COUNTIES and are subject to the “occupational license fees” of BOONE and KENTON COUNTIES; and

WHEREAS, in 1996 BOONE COUNTY and KENTON COUNTY entered into an Interlocal Agreement for the Consolidation of Collection of Boone County and Kenton County Occupational License Fees for Real Property and Improvements thereon located in both counties; and

WHEREAS, BOONE COUNTY and KENTON COUNTY recognize that changes have occurred which warrant updating and/or modifying their current agreement for the continued coordination and consolidation of the collection of their occupational taxes and license fees as well as those of ERLANGER and the SCHOOL BOARD; and

NOW, THEREFORE, pursuant to the authority of K.R.S. 65.210 through K.R.S. 65.300, K.R.S. 91A.080, and K.R.S. 160.601 through K.R.S. 160.611, and the ordinances and resolutions of BOONE COUNTY and KENTON COUNTY, ERLANGER, and the SCHOOL BOARD, which are attached hereto and incorporated herein by reference, and their mutual and reciprocal covenants herein, the BOONE COUNTY FISCAL COURT, the KENTON COUNTY FISCAL COURT, ERLANGER, and the SCHOOL BOARD hereby agree as follows:

1. The purpose of this Interlocal Agreement shall be to supersede the parties’ previous agreement entered into in October 1996 and to execute the coordination and consolidation of the collection of the respective county occupational taxes and licenses fees by the existing office of the Kenton County License Inspector for those parcels of real property and improvements thereon which are located on the common boundary of BOONE and KENTON COUNTIES, with the administration thereof jointly with the Judges-Executive~~s~~ of BOONE COUNTY and KENTON COUNTY.
2. This Agreement shall continue until terminated according to the provisions hereof.
3. BOONE COUNTY FISCAL COURT hereby appoints the KENTON COUNTY LICENSE INSPECTOR as its agent thereof after July 1, 2023 to collect the occupational taxes and license fees of said county through the Office of the Kenton County License Inspector, for those parcels of real property and improvements thereon which are located on the common boundary of BOONE and KENTON COUNTIES, and in cooperation with the administration of the Judge-Executive of BOONE COUNTY shall enforce same.
4. ERLANGER hereby appoints the KENTON COUNTY LICENSE INSPECTOR as its agent thereof after July 1, 2023 to collect the occupational taxes and license fees of said city through the Office of the Kenton County License Inspector, for those parcels of real property and improvements thereon which are located on the common boundary of BOONE and KENTON COUNTIES, and in cooperation with the administration of the Judge-Executive of KENTON COUNTY shall enforce same.
5. The SCHOOL BOARD hereby appoints the KENTON COUNTY LICENSE INSPECTOR as its agent thereof after July 1, 2023 to collect the occupational taxes and license fees of said county through the Office of the Kenton County License Inspector, for those parcels of real property and improvements thereon which are located on the common boundary of BOONE and KENTON COUNTIES, and in cooperation with the administration of the Judge-Executive of BOONE COUNTY shall enforce same.
6. KENTON COUNTY shall provide the following services to BOONE COUNTY, ERLANGER, and the SCHOOL BOARD and provide and pay for all space, equipment, utilities, supplies, time and labor necessary thereof:
7. The collection of the occupational taxes and license fees of BOONE COUNTY, ERLANGER and the SCHOOL BOARD as they relate to real property and improvements thereon which are located on the common boundary of BOONE and KENTON COUNTIES and subject to the “occupational license fees: of BOONE and KENTON COUNTIES, ERLANGER, and the SCHOOL BOARD.
8. The enforcement of the criminal and administrative penalty provisions of the occupational taxes and license fees of BOONE COUNTY through the appropriate judicial procedures of the Commonwealth of Kentucky; and
9. By the tenth (10th) day of each calendar month:
10. Pay over to BOONE COUNTY and ERLANGER the total of all occupational taxes and license fees collected therefor by KENTON COUNTY, through the Office of the Kenton County License Inspector, during the preceding calendar month, plus any interest and penalties paid.
11. Provide a written accounting therefor to BOONE COUNTY and the SCHOOL BOARD including, without limitation, the date and amount of each payment therefor received, with the computation thereof by the payor.
12. For the herein described services of KENTON COUNTY as the collection agent for BOONE COUNTY, ERLANGER, and the SCHOOL BOARD, KENTON COUNTY shall receive annually a collection fee of one dollar.
13. BOONE COUNTY, ERLANGER and the SCHOOL BOARD shall and hereby agree to indemnify and hold KENTON COUNTY harmless from any and all liabilities and damages together with the cost of defending any and all actions at law or in equity, including without limitation, reasonable court costs and attorney’s fees, which are in any way related to the occupational tax and license fee ordinances of BOONE COUNTY, ERLANGER, and the SCHOOL BOARD other than those directly related to any discretionary decision of KENTON COUNTY or the Kenton County License Inspector, or any agent or employee thereof in the collection and enforcement activities of KENTON COUNTY.
14. KENTON COUNTY shall and hereby agrees to indemnify and hold BOONE COUNTY, ERLANGER, and the SCHOOL BOARD harmless from any and all liabilities and damages together with the cost of defending any and all actions at law or in equity, including without limitation, reasonable court costs and attorney’s fees, which are in any way related to the occupational tax and license fee ordinances of KENTON COUNTY or the Kenton County License Inspector, or any agent or employee thereof in the collection and enforcement activities required by this Agreement.
15. The tax computation equation for all parties to the Agreement, utilized by the KENTON COUNTY LICENSE INSPECTOR, is attached as Exhibit “1” and incorporated herein by reference, and shall subject to amendment and modification as tax rates, annual wage caps, and other tax administration policy components may change from year to year. In addition, the real property and improvements thereon located in both counties, is attached as Exhibit “2” and incorporated by reference and shall be subject to amendment and modification as circumstances may change from year to year.
16. Any party to this Agreement may terminate its participation in this Agreement by causing a certified copy of any ordinance therefor to be mailed by certified, Return Receipt Requested, to the other parties at least ninety (90) calendar days before the effective date thereof; and, thereupon any and all records and accounts of the collection and enforcement of the occupational taxes and license fees of BOONE COUNTY, ERLANGER or the SCHOOL BOARD shall be delivered to the terminating party; and upon such termination by any party, this Agreement shall terminate and be of no force or effect as it relates to the terminating party and those parties remaining a party hereto.
17. This Agreement is intended solely for the benefit of BOONE COUNTY, KENTON COUNTY, ERLANGER and the SCHOOL BOARD.
18. This Agreement shall only be effective upon its approval by the governing bodies of BOONE COUNTY, KENTON COUNTY, ERLANGER and SCHOOL BOARD and the Attorney General of the Commonwealth of Kentucky, pursuant to K.R.S. 65.260. The “effective date” as referenced in Section 3 of this Agreement shall be the date of approval by the Attorney General’s Office.

IN WITNESS WHEREOF, this Agreement has been signed by the executive authorities of BOONE COUNTY, KENTON COUNTY, ERLANGER and the SCHOOL BOARD pursuant to the authority of the respective resolutions and ordinances of the legislative or administrative bodies thereof.

COUNTY OF BOONE

BY: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

GARY W. MOORE, Judge-Executive

COUNTY OF KENTON

BY: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

KRIS KNOCHELMANN, Judge-Executive

CITY OF ERLANGER

BY: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

JESSICA FETTE, Mayor

BOARD OF EDUCATION OF BOONE COUNTY, KY

BY: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

MATTHEW TURNER, Superintendent

ATTORNEY GENERAL APPROVAL

The undersigned, DANIEL CAMERON, as a duly elected, qualified and acting Attorney General of the Commonwealth of Kentucky, hereby determines that this Agreement is in proper form and compatible with the laws of Kentucky; and therefore, approves this Agreement pursuant to the authority of K.R.S. 65.260.

DANIEL CAMERON, Attorney General

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ BY: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

DATE Assistant Attorney General

COMMONWEALTH OF KENTUCKY )

)

COUNTY OF BOONE )

I, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, Clerk of the County Court for the aforesaid, do hereby certify that this instrument of writing between BOONE COUNTY, KENTON COUNTY, CITY OF ERLANGER AND BOARD OF EDUCATION OF BOONE COUNTY, KY was this day presented to me in my office as above and this day left for record at \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, am/pm.

Where upon, the same the forgoing certificate and this certificate were duly recorded in my office.

Given under my hand this \_\_\_\_\_ day of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, 2023.

Justin Crigler, Clerk

BY: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

COMMONWEALTH OF KENTUCKY )

)

COUNTY OF KENTON )

I, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, Clerk of the County Court for the aforesaid, do hereby certify that this instrument of writing between BOONE COUNTY, KENTON COUNTY, CITY OF ERLANGER AND BOARD OF EDUCATION OF BOONE COUNTY, KY was this day presented to me in my office as above and this day left for record at \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, am/pm.

Whereupon, the same the forgoing certificate and this certificate were duly recorded in my office.

Given under my hand this \_\_\_\_\_ day of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, 2023.

GABRIELLE SUMME, Clerk

BY: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

COMMONWEALTH OF KENTUCKY )

)

COUNTY OF KENTON )

I, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, Clerk of the City of Erlanger, County Court for the aforesaid, do hereby certify that this instrument of writing between BOONE COUNTY, KENTON COUNTY, CITY OF ERLANGER AND BOARD OF EDUCATION OF BOONE COUNTY, KY was this day presented to me in my office as above and this day left for record at \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, am/pm.

Whereupon, the same the forgoing certificate and this certificate were duly recorded in my office.

Given under my hand this \_\_\_\_\_ day of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, 2023.

Sherry Hoffman, Clerk

BY: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

COMMONWEALTH OF KENTUCKY )

)

COUNTY OF KENTON )

I, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, Secretary for the Board of Education of Boone County, Kentucky, do hereby certify that this instrument of writing between BOONE COUNTY, KENTON COUNTY, CITY OF ERLANGER AND BOARD OF EDUCATION OF BOONE COUNTY, KY was this day presented to me in my office as above.

Whereupon, the same the forgoing certificate and this certificate were duly recorded in my office.

Given under my hand this \_\_\_\_\_ day of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, 2023.

Secretary

BY: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

SECRETARY OF STATE )

)

COMMONWEALTH OF KENTUCKY )

I, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, Secretary of State for the Commonwealth of Kentucky, do hereby certify that this instrument of writing between BOONE COUNTY and KENTON COUNTY was this day presented to me in my office as above and this day left for record at \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, am/pm.

Whereupon, the same the forgoing certificate and this certificate were duly recorded in my office.

Given under my hand this \_\_\_\_\_ day of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, 2023.

SECRETARY OF STATE,

COMMONWEALTH OF KENTUCKY

BY: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Assistant Secretary of State