

Ohio County Fiscal Court
March 24, 2020 5:00 PM
Ohio County Community Center
Hartford, KY VIDEO LIVE COVID-19 Open to public via Facebook

Attendance Taken at 5:00 PM:

Present Board Members:

Joe Barnes
David Johnston
Larry Keown
Larry Morphew
Sam Small
Jason Bullock

I. Call to Order Judge Executive David Johnston

I.A. Prayer and Pledge to American Flag

II. Approve March 10, 2020 Minutes

Motion Passed: Approved March 10, 2020 Minutes passed with a motion by Sam Small and a second by Jason Bullock.

6 Yeas - 0 Nays.

Joe Barnes	Yes
David Johnston	Yes
Larry Keown	Yes
Larry Morphew	Yes
Sam Small	Yes
Jason Bullock	Yes

III. Bills, Claims, Payments and Transfers

Motion Passed: Bills, Claims, Payments and Transfers stand approved as presented passed with a motion by Larry Keown and a second by Sam Small.

6 Yeas - 0 Nays.

Joe Barnes	Yes
David Johnston	Yes
Larry Keown	Yes
Larry Morphew	Yes
Sam Small	Yes
Jason Bullock	Yes

IV. Ordinance 2020-7 Occupational Tax Amend 2nd Reading

Motion Passed: Approved second reading of Ordinance 2020-7 Occupational Tax Amending Ordinance 2009-2 passed with a motion by Jason Bullock and a second by Larry Keown.

4 Yeas - 2 Nays.

Joe Barnes	No
David Johnston	Yes
Larry Keown	Yes
Larry Morphew	Yes
Sam Small	No
Jason Bullock	Yes

V. Resolution 2020-9 Covid-19

Motion Passed: Approved Resolution 2020-9 for COVID-19 Accommodations passed with a motion by Sam Small and a second by Joe Barnes.

6 Yeas - 0 Nays.

Joe Barnes	Yes
David Johnston	Yes
Larry Keown	Yes
Larry Morphew	Yes
Sam Small	Yes
Jason Bullock	Yes

VI. Golf Course Personnel

Motion Passed: Approved Golf Course status change for Michael Burgess seasonal Attendant Grounds at \$8.68 per hour to \$9.70 per hour effective March 25, 2020 passed with a motion by David Johnston.

6 Yeas - 0 Nays.

Joe Barnes	Yes
David Johnston	Yes
Larry Keown	Yes
Larry Morphew	Yes
Sam Small	Yes
Jason Bullock	Yes

VII. Committee Reports

- VIII. Magistrate's Comments and Requests
VIII.A. District 1 - Magistrate Sam Small
VIII.B. District 2 - Magistrate Jason Bullock
VIII.C. District 3 - Magistrate Joe Barnes
VIII.D. District 4 - Magistrate Larry Keown
VIII.E. District 5 - Magistrate Larry Morphew

IX. Citizen's Comments

X. Adjournment

Judge Executive

Ohio County Fiscal Court Clerk

ORDINANCE NO. 2020-7

**AN ORDINANCE OF THE COUNTY OF OHIO, KENTUCKY,
AMENDING THE OCCUPATIONAL TAX ORDINANCE BY PROVIDING
FOR AN INCREASE IN THE OCCUPATIONAL TAX RATE**

AMENDING ORDINANCE NO. 2009-2

I. On March 24, 2020 at 5:00 p.m. (CT) at the Ohio County Community Center, Fiscal Courtroom, Fiscal Court will consider amending Ordinance 2009-2 as noted herein by having a second reading.

II. The ordinance as enacted increases the occupational tax rate as provided in Ohio County Ordinance 2009-2.

II. The full text of each fee being imposed amendment:

In addition to any and all other charges, (1) Except as provided in subsection (5) of this section, every person or business entity engaged in any business for profit and any person or business entity that is required to make a filing with the Internal Revenue Service or the Kentucky Revenue Cabinet shall be required to file and pay to the county an occupational license tax for the privilege of engaging in such activities within the county. The occupational license tax shall be measured by 1.25% of:

(a) all wages and compensation paid or payable in the county for work done or services performed or rendered in the county by every resident and nonresident who is an employee;

(b) the net profit from business conducted in the county by a resident or nonresident business entity.

(2) All business entities as defined herein and all other entities where income is "passed through" to the owners are subject to this ordinance. The occupational license tax imposed in this ordinance is assessed against income before it is "passed through" these entities to the owners.

(3) If any business entity dissolves, ceases to operate, or withdraws from the county during any taxable year, or if any business entity in any manner surrenders or loses its charter during any taxable year, the dissolution, cessation of business, withdrawal, or loss or surrender of charter shall not defeat the filing of returns and the assessment and collection of any occupational license tax for the period of that taxable year during which the business entity had business activity in the county.

(4) If a business entity makes, or is required to make, a federal income tax return, the occupational license tax shall be computed for the purposes of this ordinance on the basis of the same calendar or fiscal year required by the federal government, and shall employ the same methods of accounting required for federal income tax purposes.

(5) The occupational license tax imposed in this section shall not apply to the following persons or business entities:

(a) Any bank, trust company, combined bank and trust company, combined trust, banking and title business organized and doing business in this state, and/or any savings and loan association whether state or federally chartered;

(b) Any compensation received by members of the Kentucky national guard for active duty training, unit training assemblies and annual field training;

(c) Any compensation received by precinct workers for election training or work at election booths in state, county, and local primary, regular, or special elections;

(d) Public Service Corporations that pay an ad valorem tax on property valued and assessed by the Kentucky Department of Revenue pursuant to the provisions of KRS 136.120. Licensees whose businesses are predominantly non-public service who are also engaged in public service activity are required to pay a license fee on their net profit derived from the non-public service activities apportioned to the county;

(f) Insurance companies incorporated under the laws of and doing business in the Commonwealth of Kentucky except as provided in KRS 91 A.080; or

(g) Any profits, earnings, distributions of an investment fund which would qualify under KRS 154.20-250 to 154.20-284 to the extent any profits, earnings, or distributions would not be taxable to an individual investor.

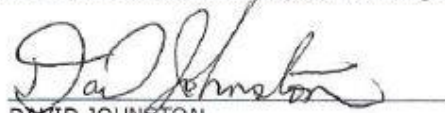
The previous ordinance set a occupational tax of one percent (1%) and as noted above this Ordinance amends said occupational tax to one and a quarter percent (1.25%).

The additional quarter percent (.25%) shall only be used by the Fiscal Court to supplement dispatch/911 and/or fire department costs and services. Said additional quarter percent (.25%) shall not be used for any other county costs and/or services unless this ordinance is subsequently amended.

All other provisions of Ordinance 2009-2 shall remain in full force and effect.

II. Pursuant to KRS 67.077, this proposed ordinance is being published in summary form only. The full text of this ordinance is available for public inspection at the office of the OHIO COUNTY JUDGE at 130 E. Washington Street, Hartford, Kentucky 42347.

By the Ohio County Fiscal Court after a first reading at the regular meeting on the 10th day of March, 2020.


DAVID JOHNSTON
OHIO COUNTY JUDGE EXECUTIVE

ATTESTED BY:


MIRANDA FUNK

The Summary of this ordinance was
prepared and certified by:

Justin S. Keown
OHIO COUNTY ATTORNEY
124 West Union Street
P.O. Box 146
Hartford, Kentucky 42347


JUSTIN S. KEOWN

**Ohio County Fiscal Court
RESOLUTION 2020-9**

A resolution of the Ohio County Fiscal Court authorizing the Judge/Executive to make necessary adjustments during the 2020 outbreak of COVID-19 to best keep county government in operation at minimal risk to its employees.

Whereas, Governor Andy Beshear of Kentucky declared a State of Emergency on March 6, 2020 due to the COVID-19 Outbreak, and

Whereas, The Coronavirus has become community spread in Kentucky, and

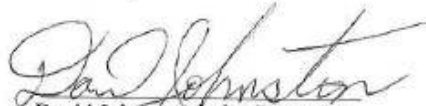
Whereas, The offices of Ohio County Government serve the public and put themselves, and the community at risk in doing so in such circumstances. Said offices are to be closed to the public/private visitors and be operable by employees by phone and email, and

Whereas, The Administrative Code's Attendance Policy of 48 hour notice for absenteeism will be suspended during the duration of the COVID-19 outbreak, and

Therefore, I, David Johnston, Ohio County Judge Executive, do proclaim these changes effective immediately, until April 19, 2020 at which time the situation will be re-evaluated based on the Coronavirus outbreak situation at that time.

Done this 24th day of March 2020.

By:


David Johnston, Judge/Executive
Ohio County

Attest:


Clerk