

MUNICIPAL ORDER NO.

A MUNICIPAL ORDER OF THE CITY OF ERLANGER, IN KENTON COUNTY, KENTUCKY AUTHORIZING THE MAYOR TO ENTER INTO AN INTERLOCAL AGREEMENT PURSUANT TO KRS 65.210 ET. SEQ. FOR THE CONSOLIDATION OF COLLECTION OF CITY OF ERLANGER, KENTON COUNTY SCHOOLS, BOONE COUNTY AND KENTON COUNTY OCCUPATIONAL LICENSE FEES FOR REAL PROPERTY AND IMPROVEMENTS THEREON LOCATED IN BOTH COUNTIES

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

BE IT RESOLVED BY THE CITY COUNCIL OF ERLANGER, KENTON COUNTY, KENTUCKY:

Section 1

That the Mayor is hereby authorized to enter into an Interlocal Agreement with the counties of Boone and Kenton and Boone County Board of Education.

Section 2

That this municipal order shall take effect and be in full force when passed and recorded according to law.

JESSICA FETTE, Mayor

Date: _____

ATTEST:

Sherry Hoffman, City Clerk

Passed: _____