

COUNTY GOVERNMENT

Stacy Tapke

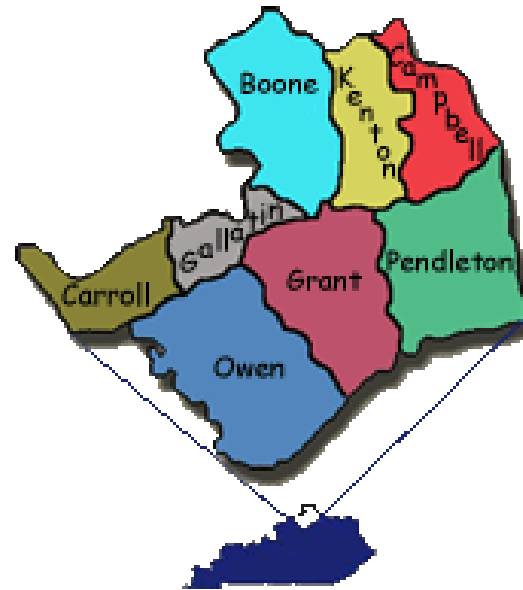
Kenton County Attorney

859.491.0600

www.kentoncoatty.com

Kentucky: Facts & Figures

- Population in 2021- _____
- Area of over _____ square miles (*Trivia: What island country has similar square footage?*)
- KY has _____ counties
- KY has the _____ most counties in the US
- By 1850 KY already had _____ counties



County Elected Officials – 4 year terms (KY Constitution Section 99)

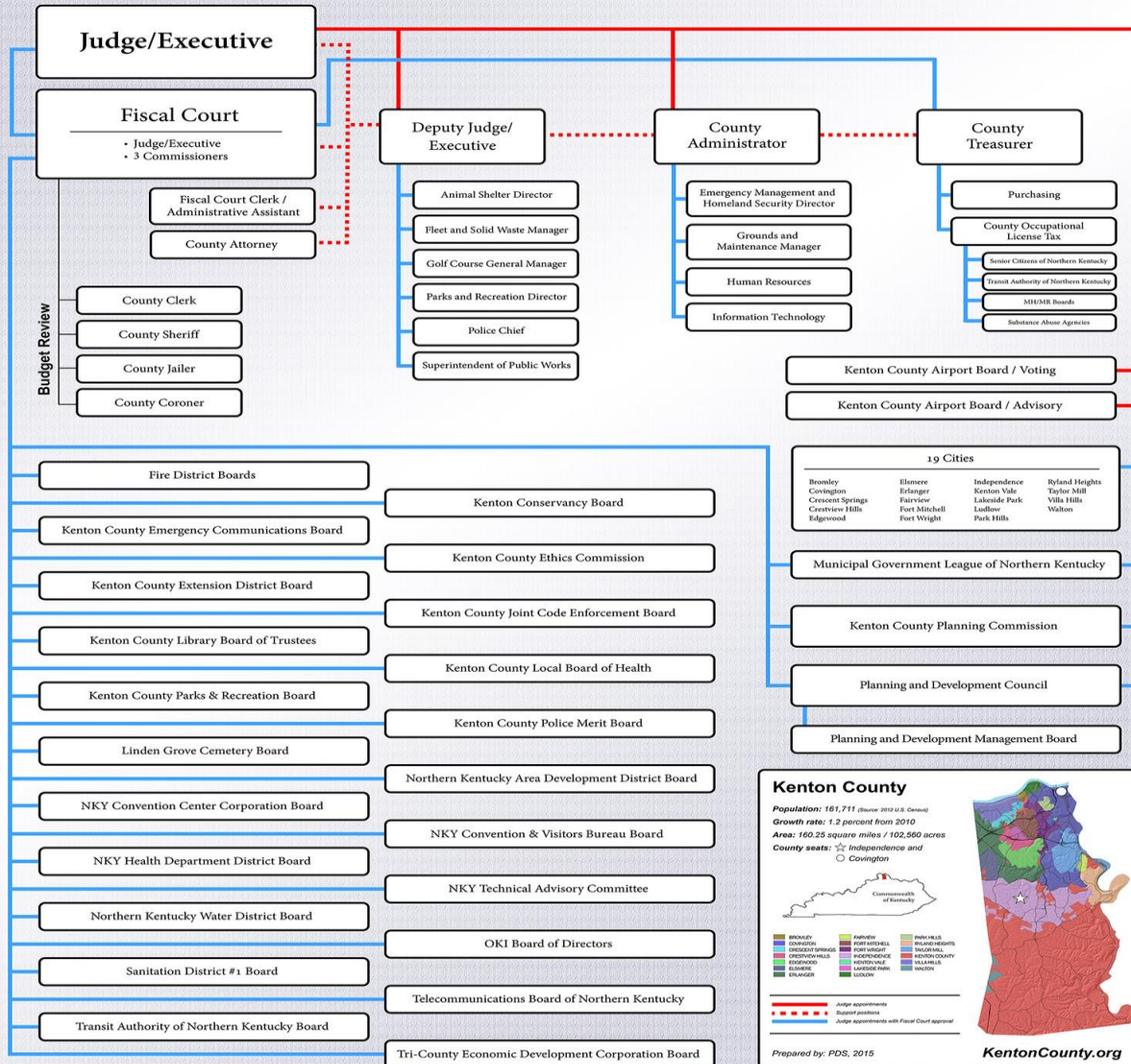
- Judge/Executive
- Magistrates/Commissioners
- Sheriff
- County Attorney
- County Clerk
- Jailer
- Coroner
- Constables
- County Surveyor
- Property Valuation Administrator

Sources of Power

- Counties and county offices are created by the state and they exist and act only under authority delegated under the state.
- Most county offices were established by the Kentucky Constitution

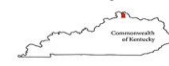


Kenton County Government



Kenton County

Population: 161,711 (Source: 2010 U.S. Census)
Growth rate: 1.2 percent from 2010
Area: 160.25 square miles / 102,560 acres
County seats: ★ Independence and
○ Covington

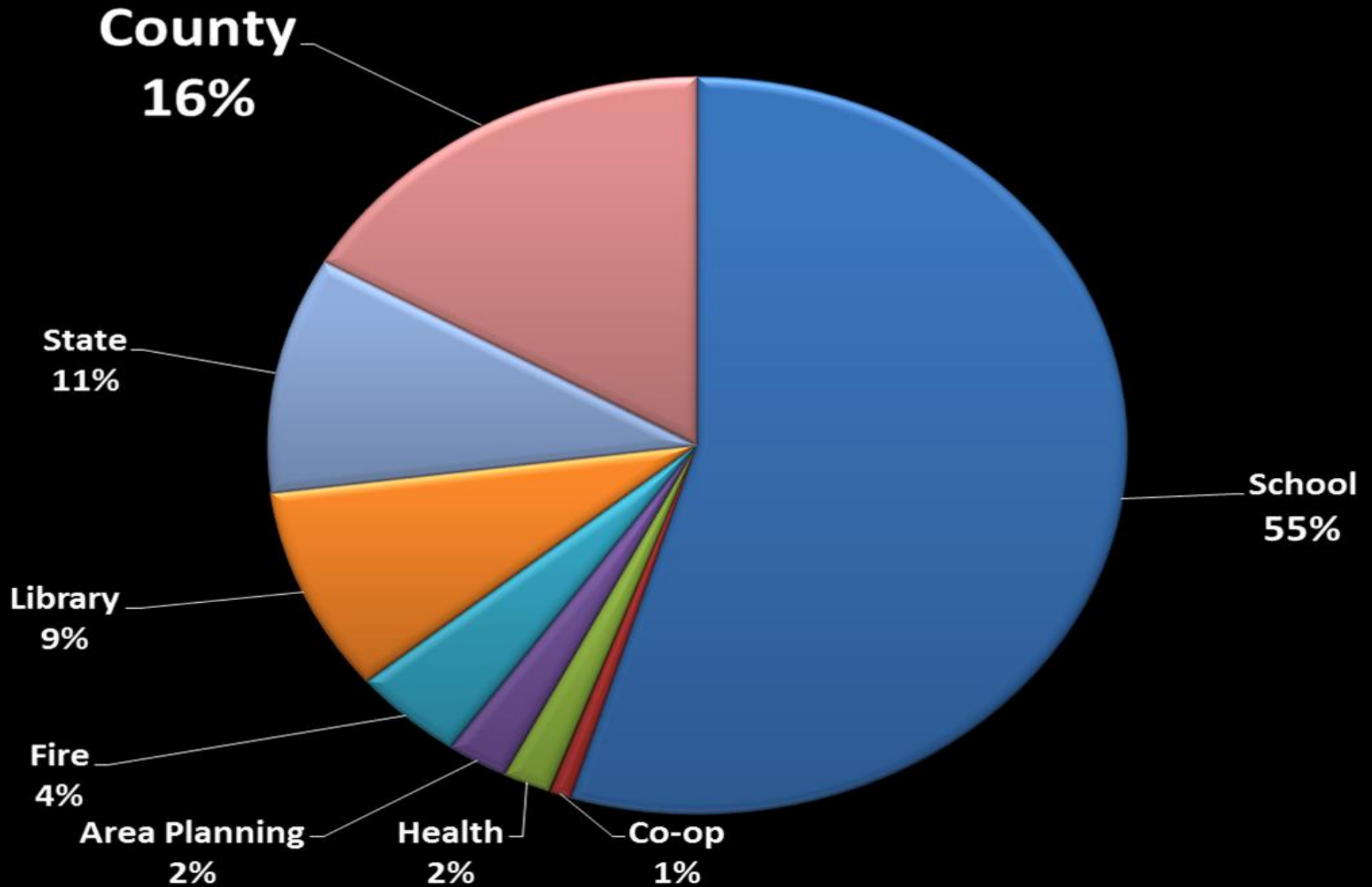


Prepared by: PDS, 2015



KentonCounty.org

Kenton County Tax Bill



ROLE OF FISCAL COURT

Fiscal Court

- A County is governed by a Fiscal Court made up of either:
 - The county judge/executive and 3-8 justices of the peace (magistrates); OR
 - The county judge/executive and 3 commissioners.

Magistrate v. Commissioner

- The important difference in the two types of fiscal courts is the **manner of election** of their members: magistrates are elected from districts in the general election, while commissioners are elected from the county at large.
- voters of a county can choose their form of fiscal court.

14 Counties have
Commissioner Forms of
Fiscal Court (1/5 of KY's
population)

County	Population
Bath	12,750
Boone	135,968
Campbell	93,076
Boyd	48,261
Daviess	103,312
Graves	36,649
Greenup	35,962
Johnson	22,680
Kenton	169,064
Marshall	31,659
Mason	17,120
McCracken	67,875
Montgomery	28,114
Pike	58,669

Duties of Fiscal Court

Set out by KRS 67.080 & 67.083 (County “Home Rule”)

- ✓ Must appropriate county funds for various purposes required by law
- ✓ Supervise the fiscal affairs of the county
- ✓ Provide for construction, operation, and maintenance of county buildings, roads, and other property
- ✓ Provide for the incarceration of persons arrested in the county

Fiscal Court Powers

- Enact Ordinances
- Issue Regulations
- Levy Taxes
 - Ad Valorem/Occupational License
- Issue bonds
- Appropriate funds
- Employ personnel

Interlocal Agreements

- Fiscal Courts can enter “Interlocal Agreements” with other local governments for government services.
- Examples include:
 - 911 Dispatch Service
 - Animal Control
 - Code Enforcement
 - Multi-Jurisdiction Agreement for Police
 - NKY Drug Strike Force
 - Occupational License Collection

Fiscal Court Meetings

- Subject to Open Meetings Laws & Open to the Public
- Ordinance require two readings and must be published prior to adoption

Ethics

- Fiscal Court adopted an Ethics Ordinance governing conduct of county officials and employees
- Complaints are made to a separate Ethics Committee that reviews complaints and takes action, where needed.
- Elected officials file financial disclosure forms

ROLE OF COUNTY ATTORNEY

Duties

- The County Attorney prosecutes all misdemeanor and traffic cases; juvenile offenses; dependency, neglect abuse
- Legal Advisor to County Officials/Agencies
- Collect/Enforcement Child Support (Optional Duty)
- Collect Delinquent Taxes
- Board of Elections Lawyer

ROLE OF SHERIFF

Powers & Duties

- Four main responsibilities:
 - Tax collection
 - Election Duties
 - Services to the courts
 - Law enforcement

ROLE OF JAILER

Powers & Duties

- Has custody, rule and charge of the county jail and all persons in it
- Transports prisoners
- Develops budget
- Oversees staff and work-release programs

ROLE OF COUNTY CLERK

Powers & Duties

- Acts as the licensing agent for state and county government;
 - Registration of Motor Vehicles
 - Issuance of Marriage Licenses
- Possesses the power of notary public

Powers & Duties

- Recording & keeping permanent records and legal instruments
 - Deeds
 - Easements
 - Liens

Powers & Duties

- Voter Registration
 - Accepts voter registration
 - Maintains voter records
- Responsible for Running Elections
 - Accepts nominating petitions
 - Responsible for voting machines
 - Prepares ballots
 - Absentee Voting

ROLE OF PROPERTY VALUATION ADMINISTRATOR

Powers & Duties

- Must assess all the property in the county
- Keeps property assessment records
- Assesses property at its fair market value as of January 1 each year
- Prepares the tax roles
- Appeals are made to the local board of tax appeals

ROLE OF CONSTABLE

Powers & Duties

- Peace officers with broad powers of arrest and authority to serve warrants, summons, subpoenas, etc.
- Had more duties before the current judicial system was established

SPECIAL PURPOSE GOVERNMENT ENTITIES

Video

House Bill 1

- HB 1 established KRS Chapter 65A to increase accountability of Special Purpose Governmental Entities (SPGE).
- Auditor of Public Accounts issued a report on special districts in November of 2012 with various recommendations. (Ghost Government Study)


What is not considered a SPGE?

- Cities
- Counties
- School districts
- Private entities
- Utility cooperatives
- Any entity whose budget and financial information are integrated with and included as a part of the budget and financial reporting of the city or county in which it operates.

SPGE – Taxing v. Non-Taxing

- Special Districts
 - The county tax bill may include tax levies for several special districts. (KRS 68.245)

2013



Bill Number: 30142

RETURN THIS STUB WITH YOUR PAYMENT.

MAKE CHECKS PAYABLE TO:
CHARLES L. KORZENBORN
Kenton County Sheriff
P.O. Box 188070
Erlanger, KY 41018-8070

Tax Bills can also be paid at any Northern Kentucky Branch of Fifth Third Bank through December 31, 2013.
Tax Bills can be paid online at www.kcor.org.



1330301424000001779007000001815314

	If Paid on or Before	AMOUNT
Discount	11/01/13	1,779.00
Face	12/31/13	1,815.31
Penalty 1	01/31/14	1,906.09
Penalty 2	04/15/14	2,196.52

Amount You Are Paying: 001

2013 KENTON COUNTY TAX BILL
PAYABLE TO CHARLES L. KORZENBORN, SHERIFF
See Reverse Side For Additional Information

Bill Number: 30142 Real Estate

P I D N: 025-00-00-023.04

Taxing District	Rate@100	Taxable Value	Tax Amount
STATE	0.1220	149,000	181.78
COUNTY	0.1480	149,000	220.52
COMMON SCHOOL	0.5770	149,000	859.73
EXTENSION DIST	0.0090	149,000	13.41
HEALTH	0.0200	149,000	29.80
LIBRARY	0.1130	149,000	168.37
AREA PLANNING	0.0293	149,000	43.70
PINER FISKBURG F	0.2000	149,000	298.00
NO 911 fee			
Gross Tax Due			1,815.31

	If Paid on or Before	Amount Due:
Discount	11/01/13	1,779.00
Face	12/31/13	1,815.31
Penalty 1	01/31/14	1,906.09
Penalty 2	04/15/14	2,196.52

***911 Fee not subject to discount, but may be subject to criminal penalties. Direct all 911 Fee questions to Kenton County Fiscal Court at 859-392-1400.**

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Special Purpose Government Entities

There are 27 types of special taxing districts in Kentucky

Special Districts with Taxing Power	District	Authorizing Statutes	
• Ambulance Service Districts		108.080	108.180
• Area Planning Commissions		147.610	147.705
• Community Improvement Districts	107.310	107.500	
• Drainage, Reclamation, and Levee Districts		268.010	268.990
• Drainage Taxing Districts		269.100	269.270
• Fire Protection Districts	75.010	75.260	
• Fire Protection Sub districts		75.015	
• Flood Control Districts	104.450	104.680	
• Hospital Districts	216.310	216.360	
• Levee Districts		266.010	266.990
• Library Districts:		173.450	173.650
• Formed by referendum	173.450	173.650	
• Formed by petition	173.710	173.800	
• Local Air Boards		183.132	183.160
• Local Tourist and Convention Commission		91A.350	91A.390
• Mental Health-Retardation Districts	210.370	210.480	
• Public Health Districts	212.720	212.760	
• Rescue Squad Taxing Districts		39.700	39.780
• River port Authority	65.510	65.650	
• Sanitation Districts and Sub districts	220.010	220.613	
• Sanitation Tax Districts	76.274	76.279	
• Solid Waste Management Districts	109.001	109.320*	
• Subdivision Road Districts		179.700	179.735
• Watershed Conservancy Districts	262.700	262.990	

*A county may also create a no taxing solid waste district (KRS 109.041).

Source: Compiled by LRC staff from the Kentucky Revised Statutes.

Challenges Facing Local Governments

- Pension Obligations (CERS v KERS)
- Rising Costs of Incarceration
- Unfunded Mandates
- Workforce issues

Resources

- LRC – Informational Bulletin 115 “County Government in Kentucky”
- LRC – Informational Bulletin 114 “Duties of Elected County Officials”
- KACo (Kentucky Association of Counties)

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