



**PARIS CITY COMMISSION
SPECIAL MEETING AGENDA**
525 High Street Paris, KY 40361
Commission Chambers – Room 121
Friday, September 6, 2024 - 9:00 AM

1. CALL TO ORDER

2. ROLL CALL

3. APPROVE MINUTES

A. Regular Meeting - August 27, 2024

**4. PUBLIC HEARING FOR THE PURPOSE OF OBTAINING COMMENTS FROM
THE PUBLIC REGARDING THE LEVY OF REAL AND PERSONAL TAX RATES
FOR FY 2024-2025 AS DEFINED IN KRS 132.027 (b) (6)**

5. ORDINANCES

- A. Levy of 2024-2025 Ad Valorem Taxes and Discounts
- B. Second Reading: Ordinance 2024-20 Levying AD Valorem Taxes for the Fiscal Year 2024-2025 on Real Property
- C. Second Reading: Ordinance 2024-21 Levying AD Valorem Taxes for Fiscal year 2024-2025 on Personal Property
- D. Second Reading: Ordinance 2024-22 Levying AD Valorem Taxes for the Calendar Year 2025 on Motor Vehicles and Watercraft
- E. Second Reading: Ordinance 2024-23 Providing a Discount on Real Property Tax

6. ADJOURNMENT



PARIS CITY COMMISSION AGENDA ITEM

Commission Meeting Date: September 6, 2024

AGENDA ITEM: Regular Meeting - August 27, 2024

DEPARTMENT: City Clerk

RECOMMENDED MOTION: Move to approve August 27, 2024 meeting minutes as presented.

DESCRIPTION: August 27, 2024 regular scheduled meeting minutes.

REQUESTED BY:

Name: Stephanie Settles, City Clerk

CALL TO ORDER

The Paris City Commission met in regular session at 9:00 a.m. viewable on Facebook live at www.facebook.com/cityofparisky on August 27, 2024.

PLEDGE OF ALLEGIANCE

Mayor Plummer called the meeting to order, and the Pledge of Allegiance was recited.

ROLL CALL

Present: Mayor, John Plummer; Commissioner, Wallis Brooks; Commissioner, Tim Gray; Commissioner, Sharon Fields; Commissioner, Mike Withrow.

Others in attendance: City Manager, Jamie Miller; City Attorney, Bryan Beaman; CPA, Brad Oberlander; City Clerk & Treasurer, Stephanie Settles.

APPROVE MINUTES

Motion by Withrow, seconded by Brooks, the motion unanimously carried approving August 13, 2024 regular meeting minutes.

ORDINANCES

Motion: Move to approve ordinance 2024-24 Addressing medical cannabis and new Kentucky Law.

By: Withrow

Seconded: Fields

Yes: Plummer, Brooks, Fields, Gray, Withrow

No: None

Abstain: None

CONSENT AGENDA

Motion by Plummer, seconded by Brooks, the motion unanimously carried approving Municipal Order 2024-55 for the full-time conversion of Bailey Bellamy to the position of Utility Office Admin I, pay scale A1-1.

Motion by Plummer, seconded by Brooks, the motion unanimously carried approving Municipal Order 2024-56 for the reappointment of Stan Galbraith to the Joint Code Enforcement Board.

Motion by Plummer, seconded by Brooks, the motion unanimously carried approving Municipal Order 2024-57 for the reappointment of Charles Redwine to the Paris Bourbon County Economic Development Authority.

Motion by Plummer, seconded by Brooks, the motion unanimously carried approving Municipal Order 2024-58 accepting the 2025 Highway Safety Grant award through the Transportation Cabinet's Kentucky Office of Highway Safety, authorizing the completion of reports, and authorizing the Mayor, City Manager, City Attorney, and City Clerk to execute all necessary documents.

Motion by Plummer, seconded by Brooks, the motion unanimously carried approving the street closure request of 6th Street from August 28 thru August 30, 2024.

Motion by Plummer, seconded by Brooks, the motion unanimously carried approving a new bank account being established for the purpose of the State Funds under HB1 for the Transfer Station and authorize the Mayor, City Manager, City Clerk, and all authorized check signers to sign all required documents.

Motion by Plummer, seconded by Brooks, the motion unanimously carried approving the payment of invoices for General Fund in the amount of \$218,057.19 and Utility Fund in the amount of \$713,995.28.

REGULAR AGENDA

Motion by Withrow, seconded by Brooks, the motion unanimously carried approving the surplus of property located at 219 East 19th Street and authorize the Mayor, City Clerk, and City Manager to execute any necessary documents.

Motion: Move to approve Municipal Order 2024-54 as a Deduct Change Order with Perfection Group, Inc. and authorize the Mayor, City Manager, and City Clerk to execute all necessary documents.

By: Withrow

Seconded: Brooks

Yes: Plummer, Brooks, Fields, Gray, Withrow
No: None
Abstain: None

Motion: Move to approve Municipal Order 2024-61 and authorize the Mayor, City Manager, and City Clerk to the execute all necessary documents for a total revised contracted amount of \$579,545.
By: Withrow
Seconded: Brooks

Yes: Plummer, Brooks, Fields, Gray, Withrow
No: None
Abstain: None

Motion: Move to approve Municipal Order 2024-60 and authorize the Mayor, City Manager, and City Clerk to the execute all necessary documents for a total revised contract amount \$3,343,045.
By: Withrow
Seconded: Fields

Yes: Plummer, Brooks, Fields, Gray, Withrow
No: None
Abstain: None

Motion by Withrow, seconded by Gray, the motion unanimously carried approving Move to authorize staff to execute a letter of intent for additional waterline relocation on Elizabeth Station.

Motion: Move to approve Municipal Order 2024-59, establishing the Valve Replacement Program & 8th Street Water Line Replacement project and authorizing actions related to this project.
By: Fields
Seconded: Withrow

Yes: Plummer, Brooks, Fields, Gray, Withrow
No: None
Abstain: None

Motion: Move to approve Resolution 2024-13 authorizing the application for the KY WWATERS Program and appointing appropriate officials related to this grant request.
By: Withrow
Seconded: Brooks

Yes: Plummer, Brooks, Fields, Gray, Withrow
No: None
Abstain: None

Motion by Withrow, seconded by Gray , the motion unanimously carried approving financial reports as presented reflecting general fund revenues of \$1,928,623 with expenses of \$1,241,028 and utility fund revenues of \$1,561,818 with expenses of \$1,339,465.

REPORTS

Amber Williams, YMCA
- The YMCA is searching for an Executive Director.
- Fall Sports registration has closed with approximately 60–75 children enrolled for flag football.

Mike Smith, Public Works
- The transfer station is moving along, the concrete floor is complete. The building is scheduled to be delivered this week, and to begin installation next week.

Jacob Barker, Human Resources
- The Human Resources department budgeted \$15,000 for software, the need to a personnel handbook has taken priority and a portion of that budet will be moved and allocated to Kentucky League of Cities for the updating of the employee handbook, remaining funds will be utilized towards software upgrades.

Bryan Beauman, City Attorney
- The public hearing for the adoption of tax rates will be on September 6, 2024 at 9:00 a.m. at 525 High Street in the City commission chambers.

Jamie Miller, City Manager
- September 2nd, 2024 City offices will be closed in observance of Labor Day.
- Staff has a meeting scheduled next week for the discussion of an entertainment district.

- September 4, 2024 5:30 p.m at the public library will be the sustainability review and continued plan.
 - Warned citizens about sharing payment information over the phone with scammers for payment of utility bills.
 - The first round of investment CD's have matured and those CD's will be reinvested.
 - The power plant will be generating power this week; and fuel purchases will be made.
- Tim Gray, Commissioner
- Inquired on the stop light at the intersection of 2nd and Houston Ave, requesting a review if that intersection could be changed to a 4-way intersection.

ADJOURNMENT

Motion by Withrow, seconded by , the motion unanimously carried approving to adjourn the meeting at 9:42 a.m.

Mayor, John A. Plummer

Attest:

City Clerk, Stephanie Settles



PARIS CITY COMMISSION AGENDA ITEM

Commission Meeting Date: September 6, 2024

AGENDA ITEM: Levy of 2024-2025 Ad Valorem Taxes and Discounts

DEPARTMENT: City Manager

RECOMMENDED MOTION: This is summary information related to the following Ordinances

DESCRIPTION: Each year, the City is required to set a local property tax rate that generates revenue to fund General Fund services such as Police/Dispatch, Fire/EMS, Public Works, and General Administration. This item is heard each August/September. The amount is calculated based on property value. The Bourbon County Property Valuation Administrator (PVA), determines property value and is a separate entity from the City. The City does not have authority over the PVA.

Cities have no authority to forego this statutory requirement and must levy taxes on all property located within its jurisdiction that is not specifically exempt from local taxation.

There are a few requirements that are notable when adopting a tax rate:

- Rates must be established through ordinance and require two readings.
- The Commission may use what is known as the “compensating tax rate” when setting ad valorem tax (this is the rate that, when applied to the current year’s assessments, exclusive of new growth, produces a revenue approximately equal to that produced in the preceding year. A “Substitute Rate” is also calculated which can be taken under the same parameters as the compensating tax rate and is used as the “new” compensating rate when the minimum revenue limit is not met by the standard compensating rate.
- If the City chooses to establish a tax rate that exceeds the “compensating tax rate” or “substitute rate”, the City publishes a notice for two consecutive weeks in the newspaper and holds a public hearing.
- Any portion of a proposed new property tax rate that would produce in excess of (4%) of the revenues of the compensating tax rate may be subject to voter recall.
- In 1991, the Commonwealth eliminated the tax rate limit on personal property. KRS now provides that a City may levy a tax rate applicable to personal property that will produce the same percentage increase in revenue from personal property as the percentage increase in revenue from real property.
- Tax rates levied on vehicles may not exceed the rate that could have been levied on January 1, 1983, for motor vehicle assessment.
- The Bourbon County PVA provides the City with “Certified” tax rolls (tax rolls that the Commonwealth of KY has certified to be accurate). The City received the certified tax rolls on July 22, 2024, and those numbers are utilized in all calculations. A workbook published by the Commonwealth is used to calculate the applicable rates.

For the 2023-24 (prior) fiscal year, Paris property owners paid a rate of .1070 for Real Property; .1806 for Personal Property; and .1700 for Motor Vehicle/Watercraft.

If the Commission approves the proposed Ordinances, the rates will allow for the 4% increase in revenue and the 2024-25 Fiscal Year rates would change as follows:

- Real Property would remain at a rate of .1070
- Personal Property would decrease to a rate of .1721
- Motor Vehicles and Watercraft would remain at .1700

A Public Hearing is being held Friday September 6, 2024 at 9:00 AM. Publication in the newspaper has been done in accordance with requirements under KRS Statute 132.027 (b) (6).

The Commission is also hearing provisions for a discount on early payment of Real Property ad valorem taxes. The date of late penalties and discount provisions are based on the last open for business work day of the respective months.

Some items of note for this current year are:

- The total assessment is \$974,291,992, with \$18,297,725 in growth and \$5,504,000 in deletions. Some of the growth and deletions cancel each other out as property classification is moved between commercial and residential.
- The number of exemptions increased 7 over the prior year.
- The 4% rate provides for an additional projected revenue of approximately \$37,563 over the substitute compensating value. This additional amount is needed to fund the increase in operational costs, as well as to continue to fund the transition to Hazardous Duty Retirement for Police and Fire/EMS.
- The projected revenue at the compensating rate would not provide sufficient revenue to meet the budgeted revenue in this Fiscal Year's budget. The Budget Message and CIP can be found online to outline some of the additional expenses in the current fiscal year.

REQUESTED BY:

Name: Jamie Miller, City Manager
Brad Oberlander, Finance Director



PARIS CITY COMMISSION AGENDA ITEM

Commission Meeting Date: September 6, 2024

AGENDA ITEM: Second Reading: Ordinance 2024-20 Levying AD Valorem Taxes for the Fiscal Year 2024-2025 on Real Property

DEPARTMENT: City Manager

RECOMMENDED MOTION: Move to approve ordinance 2024-20 Levying AD Valorem Taxes for the Fiscal Year 2024-2025 on Real Property

DESCRIPTION: Attached is Ordinance 2024-20 for consideration which addresses the levying of Ad Valorem Taxes for the Fiscal Year 2024-2025 on Real Property.

The current rate is .1070

The substitute compensating rate is .1030

The proposed rate is .1070

The deadline related to penalties is based on the last business day the City is open for the calendar year.

REQUESTED BY:

Name: Jamie Miller, City Manager

Brad Oberlander, Finance Director

**CITY OF PARIS
ORDINANCE 2024-20**

**AN ORDINANCE LEVYING CITY OF PARIS AD VALOREM TAXES FOR
GENERAL MUNICIPAL PURPOSES FOR THE FISCAL YEAR OF 2024-2025
ON REAL PROPERTY WITHIN THE TAXING JURISDICTION OF THE
CITY OF PARIS SHALL BE AT THE RATE OF \$0.1070 PER ONE HUNDRED
(\$100.00) DOLLARS OF ASSESSED VALUATION.**

Be it ordained by the City of Paris:

Section I: That for the purpose of general support of the government of City of Paris, and the payment of its debts and expenses for the fiscal year 2024-2025, there be and hereby, are levied ad valorem taxes on each one hundred (\$100.00) dollars of the January 1, 2024, assessed valuation by the Bourbon County Property Valuation Administrator of all real property within the taxing jurisdiction of the City of Paris, which shall be at the rate of \$0.1070

Section II: All taxes not paid by the 4:30 p.m. on the 30th day of December 2024 shall be subject to a penalty of ten percent (10%) plus interest at the rate of twelve percent (12%) per annum.

Section III: This Ordinance shall take effect upon its passage and publication in full as required by law, with an effective date of July 1, 2024.

The foregoing ordinance was introduced and read for the first time at the City Commission's regular meeting of August 13, 2024. Read for the second time, adopted, and approved at its special meeting of September 6, 2024.

CITY OF PARIS, KENTUCKY

John A. Plummer, Mayor

ATTEST:

Stephanie Settles, City Clerk



PARIS CITY COMMISSION AGENDA ITEM

Commission Meeting Date: September 6, 2024

AGENDA ITEM: Second Reading: Ordinance 2024-21 Levying AD Valorem Taxes for Fiscal year 2024-2025 on Personal Property

DEPARTMENT: City Manager

RECOMMENDED MOTION: Move to approve Ordinance 2024-21 Levying AD Valorem Taxes for Fiscal year 2024-2025 on Personal Property

DESCRIPTION: Attached is Ordinance 2024-21 for consideration which addresses the levying of Ad Valorem Taxes for the Fiscal Year 2024-2025 on Personal Property.

The current rate is .1806

The substitute compensating rate is .1656

The proposed rate is .1721

The deadline related to penalties is based on the last business day the City is open for the calendar year.

REQUESTED BY:

Name: Jamie Miller, City Manager

Brad Oberlander, Finance Director

**CITY OF PARIS
ORDINANCE 2024-21**

AN ORDINANCE LEVYING CITY OF PARIS AD VALOREM TAXES FOR GENERAL MUNICIPAL PURPOSES FOR THE FISCAL YEAR OF 2024-2025 ON PERSONAL PROPERTY, OTHER THAN MOTOR VEHICLES AND WATERCRAFT, WITHIN THE TAXING JURISDICTION OF THE CITY OF PARIS SHALL BE AT THE RATE OF \$0.1806 PER ONE HUNDRED (\$100.00) DOLLARS OF ASSESSED VALUATION.

Be it ordained by the City of Paris:

Section I: That for the purpose of general support of the government of the City of Paris, and the payment of its debts and expenses for the fiscal year 2024-2025, there be and hereby, are levied ad valorem taxes on each one hundred (\$100.00) dollars of the January 1, 2024 assessed valuation by the Bourbon County Property Valuation Administrator of all personal property, other than motor vehicles and watercraft, within the taxing jurisdiction of the City of Paris, which shall be at the rate of \$0.1806.

Section II: All taxes not paid by 4:30 p.m. on the 30th day of December 2024 shall be subject to a penalty of ten percent (10%) plus interest at the rate of twelve percent (12%) per annum.

Section III: This Ordinance shall take effect upon its passage and publication in full as required by law, with an effective date of July 1, 2024.

The foregoing ordinance was introduced and read for the first time at the City Commission's regular meeting of August 13, 2024. Read for the second time, adopted, and approved at its special meeting of September 6, 2024.

CITY OF PARIS, KENTUCKY

John A. Plummer, Mayor

ATTEST:

Stephanie Settles, City Clerk



PARIS CITY COMMISSION AGENDA ITEM

Commission Meeting Date: September 6, 2024

AGENDA ITEM: Second Reading: Ordinance 2024-22 Levying AD Valorem Taxes for the Calendar Year 2025 on Motor Vehicles and Watercraft

DEPARTMENT: City Manager

RECOMMENDED MOTION: Move to approve Ordinance 2024-22 Levying Ad Valorem Taxes for the calendar year 2025 on Motor Vehicles and Watercraft.

DESCRIPTION: Attached is Ordinance 2024-22 for consideration which addresses the levying of Ad Valorem Taxes for the Calendar Year 2025 on Motor Vehicles and Watercraft.

The current rate is .1700

The proposed rate is .1700

REQUESTED BY:

Name: Jamie Miller, City Manager
Brad Oberlander, Finance Director

**CITY OF PARIS
ORDINANCE 2024-22**

AN ORDINANCE LEVYING CITY OF PARIS AD VALOREM TAXES FOR GENERAL MUNICIPAL PURPOSES FOR THE CALENDAR YEAR OF 2025 ON MOTOR VEHICLES AND WATERCRAFT WITHIN THE TAXING JURISDICTION OF THE CITY OF PARIS SHALL BE THE RATE OF \$0.17 PER ONE HUNDRED (\$100.00) DOLLARS OF ASSESSED VALUATION.

Be it ordained by the City of Paris:

Section 1: That for the purpose of general support of the government of the City of Paris, and the payment of its debts and expenses for the calendar year of 2025, there be and hereby are levied ad valorem taxes on each one hundred (\$100.00) dollars of the January 1, 2025 assessed valuation by the Bourbon County Property Valuation Administrator of all motor vehicles and watercraft within the taxing jurisdiction of the City of Paris which shall be at the rate of \$0.17.

Section 2: This Ordinance shall take effect upon its passage and publication in full as required by law, with an effective date of January 1, 2025.

The foregoing ordinance was introduced and read for the first time at the City Commission's regular meeting of August 13, 2024. Read for second time, adopted, and approved at its regular meeting of September, XX, 2024.

CITY OF PARIS, KENTUCKY

John A. Plummer, Mayor

ATTEST:

Stephanie Settles, City Clerk



PARIS CITY COMMISSION AGENDA ITEM

Commission Meeting Date: September 6, 2024

AGENDA ITEM: Second Reading: Ordinance 2024-23 Providing a Discount on Real Property Tax

DEPARTMENT: City Manager

RECOMMENDED MOTION: Move to approve Ordinance 2024-23 providing a discount on real property tax.

DESCRIPTION: Attached is Ordinance 2024-23 for consideration which addresses the discount program offered by the City for tax payments paid prior to close of business on November 27, 2024.

The deadline related to the discount is based on the last business day the City is open for the month of November.

REQUESTED BY:

Name: Jamie Miller, City Manager
Brad Oberlander, Finance Director

**CITY OF PARIS
ORDINANCE 2024-23**

AN ORDINANCE PROVIDING DISCOUNT TO REAL PROPERTY TAX

Whereas, the City has adopted Ordinance No. 2024-21 established the ad valorem tax to be calculated and due for real property in the City, and

Whereas, KRS 91A.070(2)(d) permits the City to establish by ordinance a discount for early payment of ad valorem taxes;

NOW THEREFORE BE IT ORDAINED BY THE CITY OF PARIS CITY COMMISSION AS FOLLOWS:

The Board of Commissioners of the City of Paris desires to allot for a discount for the early payment of ad valorem taxes on real property. Any 2024 real property ad valorem tax that is paid in full on or before November 27, 2024, shall be discounted by the amount of two percent (2%).

In order to qualify for the discount under this Ordinance, the entire discounted payment must be received by the city at its Municipal Building, 525 High Street, no later than 4:30 p.m. Wednesday, November 27, 2024.

The foregoing ordinance shall take effect immediately upon execution and publication.

The foregoing ordinance was introduced and read for the first time at the City Commission's regular meeting on August 13, 2024. Read for the second time, adopted, and approved at its special meeting on September XX, 2024.

CITY OF PARIS, KENTUCKY

John A. Plummer, Mayor

ATTEST:

Stephanie Settles, City Clerk