



**PARIS CITY COMMISSION
SPECIAL MEETING AGENDA**

525 High Street Paris, KY 40361
Commission Chambers – Room 121
Friday, September 5, 2025 - 9:00 AM

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

4. APPROVE MINUTES

A. Regular Meeting - August 26, 2025

**5. PUBLIC HEARING FOR THE PURPOSE OF OBTAINING COMMENTS FROM
THE PUBLIC REGARDING THE LEVY OF REAL AND PERSONAL TAX RATES
FOR FY 2025-2026 AS DEFINED IN KRS 132.027 (b) (6)**

A. Public Comment Related Levy of Ad Valorem Tax

6. ORDINANCES

- A. Levy of 2025-2026 AD Valorem Taxes and Discount
- B. Second Reading: Ordinance 2025-19 Levying AD Valorem Taxes for the Fiscal Year 2025-2026 on Real Property
- C. Second Reading: Ordinance 2025-20 Levying AD Valorem Taxes for Fiscal year 2025-2026 on Personal Property
- D. Second Reading: Ordinance 2025-21 Levying AD Valorem Taxes for the Calendar Year 2026 on Motor Vehicles and Water Craft
- E. Second Reading: Ordinance 2025-22 Providing a Discount on Real Property Tax

7. ADJOURNMENT



PARIS CITY COMMISSION AGENDA ITEM

Commission Meeting Date: September 5, 2025

AGENDA ITEM: Regular Meeting - August 26, 2025

DEPARTMENT: City Clerk

RECOMMENDED MOTION: Move to approve regular meeting minutes of the August 26, 2025 meeting as presented.

DESCRIPTION: Meeting minutes for August 26, 2025.

REQUESTED BY:

Name: Stephanie Settles, City Clerk

CALL TO ORDER

The Board of Commissioners met in regular session at 9:00 a.m. viewable on YouTube <https://www.youtube.com/@CityofParisKY> on Tuesday, August 26, 2025.

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, Stan Galbraith.

Others in attendance: City Manager, Matt Belcher; City Attorney, Bryan Beaman; Finance Director, Brad Oberlander; City Clerk & Treasurer, Stephanie Settles

APPROVE MINUTES

Motion by Brooks, seconded by Mayor, the motion unanimously carried to approve August 12, 2025 minutes as presented.

Motion by Fields, seconded by Brooks, the motion unanimously carried to approve Special Meeting minutes of August 22, 2025.

ORDINANCES

First Reading of Ordinance 2025-23 related to the closing of a proposed street located between 1475 and 1483 Cypress Street was read by Bryan Beaman.

First Reading of ordinance 2025-24 related to closing a alley located near 1475 Cypress Street was read by Bryan Beaman.

CONSENT AGENDA

Motion by Mayor, seconded by Galbraith, the motion unanimously carried approving municipal order 2025-57 appointing Matt Belcher and Aaron Sparkman to the KYMEA Board of Directors.

Motion by Mayor, seconded by Galbraith, the motion unanimously carried approving Municipal Order 2025-58 designating Matt Belcher as ABC Administrator.

Motion by Mayor, seconded by Galbraith, the motion unanimously carried approving Municipal Order 2025-59 appointing alcohol beverage control deputies.

Motion by Mayor, seconded by Galbraith, the motion unanimously carried approving Municipal order 2025-60 appointing Matt Belcher to the Paris-Bourbon County EMS Board.

Motion by Mayor, seconded by Galbraith, the motion unanimously carried approving Municipal Order 2025-61 accepting Dogwood Drive as a city street.

Motion by Mayor, seconded by Galbraith, the motion unanimously carried approving a contract with Hinkle Contracting Company, LLC for the annual street paving.

Motion by Mayor, seconded by Galbraith, the motion unanimously carried approving Resolution 2025-16 approving authorized bank signatories for the City of Paris.

Motion by Mayor, seconded by Plummer, the motion unanimously carried approving Resolution 2025-17 to finance the purchase of a backhoe for the Field Operations Department through Wilson Equipment Company and authorize the Mayor, City Manager, Finance Director, and the City Clerk to execute documents as necessary related to financing.

Motion by Mayor, seconded by Galbraith, the motion unanimously carried to reject bid received from.

Motion by Mayor, seconded by Galbraith, the motion unanimously carried approving street closure request of 7th Street, from High Street to Ferguson Street, on Saturday, September 13, 2025, from 2:30 PM to 5:30 PM for the Paris-Bourbon County Public Library Carnival.

Motion by Mayor, seconded by Galbraith, the motion unanimously carried approving to surplus of old water plant and water tank valves and spool pieces and authorize the Mayor, City Clerk, and City Manager to execute any necessary documents relating to the surplus of these valves and spool pieces.

Motion by Mayor, seconded by Galbraith, the motion unanimously carried approving a street lighting contract with Kentucky Utilities for outdoor lighting service on Cleveland Drive.

Motion by Mayor, seconded by Galbraith, the motion unanimously carried approving the payment of invoices for General Fund in the amount of \$416,187.70 and Utility Fund in the amount of \$229,609.70.

REGULAR AGENDA

Motion by Galbraith, seconded by Brooks, the motion unanimously carried, approving June financial reports as presented, reflecting General Fund revenues of \$1,638,171 with expenses of \$936,971 and Utility Fund revenues of \$1,196,121 with expenses of \$1,021,235.

REPORTS

Commissioner, Sharon Fields, requested a review of Rumpke rates, noting that citizens are being charged different amounts.

City Manager Matt Belcher, Commissioner Gray, and Commissioner Galbraith expressed their appreciation to Chief Duffy for his dedicated years of service to the City and extended their congratulations on his retirement.

City Attorney Bryan Beaman reported that a parking lot agreement for 6th Street will be drafted and presented at the next meeting for use by Hotel Thoroughbred.

ADJOURNMENT

Motion by Galbraith, seconded by Brooks, the motion unanimously carried to adjourn the meeting at 9:24 a.m.



PARIS CITY COMMISSION AGENDA ITEM

Commission Meeting Date: September 5, 2025

AGENDA ITEM: Public Comment Related Levy of Ad Valorem Tax

DEPARTMENT: Administration

RECOMMENDED MOTION: No motion is required for Public Comment.

DESCRIPTION: Cities or urban-county governments proposing to levy a tax rate which exceeds the compensating tax rate defined in KRS 132.010 shall hold a public hearing to hear comments from the public regarding the proposed tax rate. The hearing was published in the Bourbon County Citizen on August 21, 2025, and August 28, 2025, Editions.

Members of the public wishing to address the City Commission will be allotted five (5) minutes for their remarks.

All Public comment should pertain to the levy of the 2025-2026 Ad Valorem Taxes.

General Guidelines:

- Remarks must pertain strictly to the subject matter listed on the agenda.
- Time allotted for speaking may not be transferred to another individual.
- Disruption of the proceedings or interruption of speakers is prohibited.

Rules of Conduct:

- No profane, vulgar, threatening, or abusive language.
- No discriminatory, demeaning, or harassing remarks or behavior.
- No disruptive or disrespectful conduct during others' presentations.
- Disruptions in support or opposition to a speaker or idea, such as clapping, cheering, booing or hissing are not permitted in the Commission Chambers.

Failure to adhere to these guidelines may result in removal from the meeting or other actions as deemed necessary to maintain order.

REQUESTED BY:

Name: Administration



PARIS CITY COMMISSION AGENDA ITEM

Commission Meeting Date: September 5, 2025

AGENDA ITEM: Levy of 2025-2026 AD Valorem Taxes and Discount

DEPARTMENT: City Manager

RECOMMENDED MOTION: Move to approve Ordinances 2025-19 through 2025-22 levying 2025-2026 AD Valorem Taxes and and related discount.

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 (see attached).

For the 2024-25 (prior) fiscal year, Paris property owners paid a rate of .1070 for Real Property; .1721 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 2025-26 Fiscal Year rates would change as follows:

- Real Property would increase to a rate of .1123.
- Personal Property would increase to a rate of .1847.
- Motor Vehicles and Watercraft would remain at .1700.

Publication in the newspaper was 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 \$1,026,097,710, with \$12,640,740 in growth and \$1,512,600 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 12 over the prior year.
- The 4% rate provides for an additional projected revenue of approximately \$57,550 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: Brad Oberlander, Finance Director



PARIS CITY COMMISSION AGENDA ITEM

Commission Meeting Date: September 5, 2025

AGENDA ITEM: Second Reading: Ordinance 2025-19 Levying AD Valorem Taxes for the Fiscal Year 2025-2026 on Real Property

DEPARTMENT: City Manager

RECOMMENDED MOTION: First Reading, no motion required.

DESCRIPTION: Attached is Ordinance 2025-19 for consideration which addresses the levying of Ad Valorem Taxes for the Fiscal Year 2025-2026 on Real Property.

The current rate is - .1070

The substitute compensating rate is - .1071

The proposed rate is - .1123

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

REQUESTED BY:

Brad Oberlander, Finance Director

**CITY OF PARIS
ORDINANCE 2025-19**

**AN ORDINANCE LEVYING CITY OF PARIS AD VALOREM TAXES FOR
GENERAL MUNICIPAL PURPOSES FOR THE FISCAL YEAR OF 2025-2026
ON REAL PROPERTY WITHIN THE TAXING JURISDICTION OF THE
CITY OF PARIS SHALL BE AT THE RATE OF \$0.1123 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 2025-2026, 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 real property within the taxing jurisdiction of the City of Paris, which shall be at the rate of \$0.1123.

Section II: All taxes not paid by the 4:30 p.m. on the 30th day of December 2025 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, 2025.

The foregoing ordinance was introduced and read for the first time at the City Commission's regular meeting of August 12, 2025. Read for the second time, adopted, and approved at its special meeting of September 5, 2025.

CITY OF PARIS, KENTUCKY

John A. Plummer, Mayor

ATTEST:

Stephanie Settles, City Clerk



PARIS CITY COMMISSION AGENDA ITEM

Commission Meeting Date: September 5, 2025

AGENDA ITEM: Second Reading: Ordinance 2025-20 Levying AD Valorem Taxes for Fiscal year 2025-2026 on Personal Property

DEPARTMENT: City Manager

RECOMMENDED MOTION: First Reading, no motion required.

DESCRIPTION: Attached is Ordinance 2025-20 for consideration which addresses the levying of Ad Valorem Taxes for the Fiscal Year 2025-2026 on Personal Property.

The current rate is - .1721

The substitute compensating rate is - .1699

The proposed rate is - .1847

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

REQUESTED BY:

Name: Brad Oberlander, Finance Director

**CITY OF PARIS
ORDINANCE 2025-20**

AN ORDINANCE LEVYING CITY OF PARIS AD VALOREM TAXES FOR GENERAL MUNICIPAL PURPOSES FOR THE FISCAL YEAR OF 2025-2026 ON PERSONAL PROPERTY, OTHER THAN MOTOR VEHICLES AND WATERCRAFT, WITHIN THE TAXING JURISDICTION OF THE CITY OF PARIS SHALL BE AT THE RATE OF \$ 0.1847 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 2025-2026, 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 personal property, other than motor vehicles and watercraft, within the taxing jurisdiction of the City of Paris, which shall be at the rate of \$0.1847.

Section II: All taxes not paid by 4:30 p.m. on the 30th day of December 2025 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, 2025.

The foregoing ordinance was introduced and read for the first time at the City Commission's regular meeting of August 12, 2025. Read for the second time, adopted, and approved at its special meeting of September 5, 2025.

CITY OF PARIS, KENTUCKY

John A. Plummer, Mayor

ATTEST:

Stephanie Settles, City Clerk



PARIS CITY COMMISSION AGENDA ITEM

Commission Meeting Date: September 5, 2025

AGENDA ITEM: Second Reading: Ordinance 2025-21 Levying AD Valorem Taxes for the Calendar Year 2026 on Motor Vehicles and Water Craft

DEPARTMENT: City Clerk

RECOMMENDED MOTION: First reading, no motion required.

DESCRIPTION: Attached is Ordinance 2025-21 for consideration, which addresses the levying of Ad Valorem Taxes for the Calendar Year 2026 on Motor Vehicles and Watercraft. The current rate is .1700. The proposed rate is .1700.

KRS 132.487 sets a limit on how much cities can charge in motor vehicle taxes. Cities are not allowed to set a tax rate higher than the rate that was in place on January 1, 1983. The City of Paris will continue to levy its motor vehicle tax at the rate of \$0.170 per \$100 of assessed value, in compliance with this law.

REQUESTED BY:

Name: Brad Oberlander, Finance Director

**CITY OF PARIS
ORDINANCE 2025-21**

AN ORDINANCE LEVYING CITY OF PARIS AD VALOREM TAXES FOR GENERAL MUNICIPAL PURPOSES FOR THE CALENDAR YEAR OF 2026 ON MOTOR VEHICLES AND WATERCRAFT WITHIN THE TAXING JURISDICTION OF THE CITY OF PARIS SHALL BE THE RATE OF \$0.170 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 2026, there be and hereby are levied ad valorem taxes on each one hundred (\$100.00) dollars of the January 1, 2026 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 \$0.170.

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, 2026.

The foregoing ordinance was introduced and read for the first time at the City Commission's regular meeting of August 12, 2025. Read for second time, adopted, and approved at its regular meeting of September 5, 2025.

CITY OF PARIS, KENTUCKY

John A. Plummer, Mayor

ATTEST:

Stephanie Settles, City Clerk



PARIS CITY COMMISSION AGENDA ITEM

Commission Meeting Date: September 5, 2025

AGENDA ITEM: Second Reading: Ordinance 2025-22 Providing a Discount on Real Property Tax
DEPARTMENT: City Clerk

RECOMMENDED MOTION: No motion required.

DESCRIPTION: Attached is Ordinance 2025-22 for consideration, which addresses the discount program offered by the City for tax payments paid prior to close of business on November 26, 2025. 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: Brad Oberlander, Finance Director

**CITY OF PARIS
ORDINANCE 2025-22**

AN ORDINANCE PROVIDING DISCOUNT TO REAL PROPERTY TAX

Whereas, the City has adopted Ordinance No. 2025-19 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 2025 real property ad valorem tax that is paid in full on or before November 26, 2025, 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 26, 2025.

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 12, 2025. Read for the second time, adopted, and approved at its special meeting on September 5, 2025.

CITY OF PARIS, KENTUCKY

John A. Plummer, Mayor

ATTEST:

Stephanie Settles, City Clerk