

LEGALS

LEGALS

LEGALS

LEGALS

LEGALS

LEGALS

LEGALS

LEGALS

ORDINANCE NO. 26-0119

PERTAINING TO MEMBERSHIP OR SUBSCRIBER FEES FOR VOLUNTEER FIRE DEPARTMENTS

WHEREAS, the various Volunteer Fire Departments within the County are in need of additional funding in order to provide more effective service; and

WHEREAS, one of the methods of funding being employed by said Volunteer Fire Departments is the collection of an annual membership or subscriber fees pursuant to KRS 74.450; and

WHEREAS, an Ordinance is needed to standardize the membership or subscriber fees being charged by the various Volunteer Fire Departments and to affect the collection of the same;

NOW, THEREFORE, the following Ordinance does hereby establish standard membership or subscriber fees for volunteer fire departments within Johnson County, Kentucky and provide for the collection of same, as follows:

NOW, THEREFORE, the previous ordinance No. 04-058 is hereby dissolved and repealed and replaced with this ORDINANCE in its entirety.

Section I

Effective Dates and Duration

This Ordinance is to take effect immediately upon passage by the Johnson County Fiscal Court on second reading and publication, according to law. The subscriber fees shall be effective with the 2026 tax year and shall be placed on the 2026 property tax bills and on all subsequent year's tax bills. The ordinance will continue to stay in effect indefinitely unless changed by a future ordinance of this fiscal court.

Section II

Collection and Enforcement

- (1) Upon passage of this ordinance, it shall be the duty of the Johnson County PVA's office to add the volunteer fire department annual subscriber fees to the tax bills of property owners in Johnson County in the manner prescribed in numerical paragraph (3) below.
- (2) The volunteer fire department subscriber fees shall be collected and distributed by the Johnson County Sheriff's Department. The Johnson County Sheriff's Department shall make the distribution of the collected fees to all volunteer fire departments whose districts lie in Johnson County. The distribution described above will be conducted as prescribed in numerical paragraph (3) below. Unpaid fees or charges shall bear the same penalty as delinquent general state and county taxes.
- (3) The amount of such fees charged shall be \$23 annually for each parcel of developed or undeveloped property. If no property tax bill is generated after exemptions for a parcel of property are deducted, no fee will be charged for that parcel. The Johnson County Sheriff's Department will distribute the fees collected from property owners located in that volunteer fire department's coverage area to their local fire department.
- (a) The fire department subscriber fees shall be increased or decreased each fiscal year on or about June 30 of each year based upon the calculations the CPI published by the Bureau of Labor Statistics. The calculation shall be reviewed by the fiscal court each year and approved by the fiscal court to ensure that the funds received are proportional to the funding needed by the volunteer fire departments. The fiscal court shall review the calculations based upon the CPI to determine the reasonableness of any increase or decrease amount determined by the CPI calculations. The Fiscal Court upon majority vote may choose to accept the CPI calculation, increase the amount or decrease the amount based upon the costs of services provided to the community. The Fiscal Court shall use the CPI index as a minimum starting point.

- (4) Property owners residing in the city limits of Paintsville will not be required to pay a membership fee due to the fact that they are not part of any volunteer fire department's district. Also, all churches, non-profits and schools, along with all state and federal government property shall be exempt from paying fire department membership fees.
- (5) Each volunteer fire department in Johnson County must be in good standing and meet the qualifications for the Kentucky Fire Commission State Aid program to be eligible to collect membership fees. Also, each volunteer fire department receiving membership fees will be required to turn in a financial statement by October 30 each year, which will be reviewed by the Johnson County Fiscal Court to determine eligibility for membership fee collection for the upcoming year. Criteria for determining eligibility will include but not limited to willingness to work with county government to provide the best possible improvements and services for each fire department coverage area (example: construction of substations, the addition of fire hydrants, proper staffing and timely responses within the service area).
- (6) The Fiscal Court shall have the right to prevent payments being made for the funds collected pursuant to this ordinance for any of the following reasons:
- (a) The Fire department is not in good standing with the Ky Fire Commission;
- (b) The fire department fails to provide financial statements timely or if the financial statements establishes that the fire department is insolvent, or that operational budget has been mismanaged. The fire department does not have sufficient volunteers to operate a fire department;
- (c) The fire department has not been actively working based upon the number of calls received/made to dispatch in relation to the responses made by the department;
- (d) The fire department has failed to maintain and preserve the equipment in good condition;
- (e) The fire department has failed to comply with substantive state law requirements of any nature;

The determination of the Fiscal Court to withhold funding from the funds collected pursuant to this ordinance shall be made by the COUNTY JUDGE EXECUTIVE in his/her sole discretion. The fiscal court may review this determination upon petition by the fire department at any time and reinstate the funding if the fire department becomes compliant as determined by majority vote of the Fiscal Court.

- (7) Option of Property Owner to be Removed from the Subscriber Fee Based upon the services provided by the volunteer Fire Departments, it is assumed that every property owner wishes to become a subscriber. However, the subscriber fee in this ordinance is not mandatory and each property owner shall have the right to opt out of the fee. In order to delete any parcel(s) of property from the subscriber fee, the owner shall by no later than April 15 of the year following the tax year as provided in KRS 134.128 for any particular Tax Year, provide a statement to the Johnson County Sheriff's Office the following:

- (a) Name of owner of the tax bill;
- (b) Name of the fire department;
- (c) Parcel or bill number;
- (d) Owner acknowledges that he/she will be responsible for fire charges for fire protection services per state law and the maximum amount provided therein for each run or engagement of the fire department;
- (e) IN ORDER TO BE REMOVED FROM THE LIST AS A SUBSCRIBER THE PROPERTY OWNER MUST MAKE THIS REQUEST IN WRITING EACH YEAR.
- (f) If the property owner choses to opt out or be removed as a subscriber, he/she shall be charged the maximum amount permitted by state law for responding as provided for in KRS 75.450.

8. The effective date of this Ordinance shall be immediately upon its passage, and this shall first apply to the 2026 property tax bills. The CPI adjustments shall be reviewed thereafter starting in 2027.

9. The JCFC shall have the right to audit the ad valorem tax rolls to verify that the subscriber fee has been accurately and fairly placed on the ad valorem tax rolls. The JCFC shall give a (30) thirty day written notice to the PVA of the intent to perform and an audit by person(s) so designated by the County Judge Executive. The PVA shall cooperate and make available all documentation in any media or written format as requested by the County Judge Executive or his designee(s). In the event, the audit reveals discrepancies in the implementation of the subscriber fees, the County Judge

Executive and the PVA shall review the findings and make the necessary arrangements to correct the problem.

10. The subscriber fees herein shall constitute a lien on each property assessed and shall be collected, sold and enforced along with the remaining tax bill as provided for in chapter 134 of the KENTUCKY REVISED STATUTES.

11. If any part of this ordinance shall be held invalid, such part shall be deemed severable and the invalidity thereof shall not affect the remaining parts of this Ordinance.

First reading on the 10th day of August, 2026.

Second reading on the 14 day of September, 2026

Mark McKenzie,
Johnson County Judge Executive

DATE of Passage 9/14/2026

Motion by: Jessica Click

Second by: Keith Patrick

Vote: unanimous

The undersigned Clerk states that the above ordinance/order was duly adopted as Ordinance No. _____ by the Johnson County Fiscal Court as written above.

Sally Galbrook
Clerk

Signature page to follow

ADOPTED by the Johnson County Fiscal Court following first reading this the 10th day of Aug, 2026

Mark McKenzie
Johnson County Judge/Executive

- ✓ Mark McKenzie
✓ Jessica Click
✓ Mike Jarrell
✓ Tim Salyer

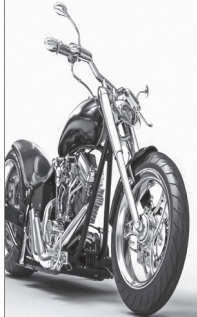
Sally Galbrook
Johnson County Fiscal Court Clerk

ADOPTED by the Johnson County Fiscal Court following second reading this the 14th day of Sept, 2026

Mark McKenzie
Johnson County Judge/Executive

- ✓ Mark McKenzie
✓ Jessica Click
✓ Mike Jarrell
✓ Tim Salyer

Sally Galbrook
Johnson County Fiscal Court Clerk



Reuse.

Repurpose.

Really Save!

Take a fresh look at the Classifieds, the original way to shop green!



New & Improved
The Paintsville Herald
Classifieds

In Print & Online

www.paintsvilleherald.com

To place an ad,
call 606.789.5315
or email classifieds@
paintsvilleherald.com
today.

Pass the
Middleman...



Get the
Best Price
for Your Car!



Auto Classified
Ads
starting at
ONLY
\$6⁰⁰
1 week, 20 words

Place your ad by phone
or email at:
606.789.5315
classifieds@
paintsvilleherald.com

The Paintsville
Herald

www.paintsvilleherald.com

Subscribe Today!



Discover the Best Local Businesses
Right Here in Your Local Newspaper
Grand Openings • Restaurant Reviews • Retail
Sales • Special Offers • Local Professionals
• Activities & Events • & So Much More

The Paintsville Herald
Local News & Advertising
In Print and Online

606-789-5315 | www.paintsvilleherald.com