

ORDINANCE NO. 95-1  
COUNTY OF CALLOWAY, KENTUCKY

**AN ORDINANCE OF THE FISCAL COURT, COUNTY OF CALLOWAY, KENTUCKY PROVIDING FOR A SOURCE OF REVENUES FOR THE COUNTY TO MEET THE SCHEDULED PRINCIPAL AND INTEREST PAYMENTS AND OPERATIONAL AND MAINTENANCE COSTS OF A NEW DETENTION FACILITY.**

**WHEREAS**, the County of Calloway, Kentucky is required to provide for essential governmental services which includes the incarceration of its prisoners either by the furnishing of a detention facility which meets state and federal standards or by the transporting of its prisoners to other county jails through a fee arrangement;

**WHEREAS**, due to the size of its average daily jail population and the resulting costs that would be incurred by the Calloway County Fiscal Court in the transport and contractual fees paid to other counties for the incarceration of prisoners from Calloway County, it has been determined to be in the best financial interest of the County to own its own jail facility;

**WHEREAS**, the Calloway County Fiscal Court has employed an architect, jail consultant and financial advisor to study and advise the Fiscal Court on all matters dealing with the design, bidding, financing and construction of a new detention facility which will meet the immediate, intermediate and long-term needs of the County to house its inmates;

**WHEREAS**, the Calloway County Fiscal Court has determined that the current revenues of the County does not meet the required maintenance, operational costs, and the principal and interest payments of the financing costs for a new jail;

**WHEREAS**, the Calloway County Fiscal Court must provide for a new source of revenue which is adequate to meet the costs of constructing, operating and maintaining a new detention facility; and,

**WHEREAS**, the County of Calloway Fiscal Court, in accordance with KRS 67.083 is empowered to carry out governmental functions necessary for the

operation of the County, which includes the levying of taxes required to meet the costs of a new jail;

**NOW THEREFORE BE IT ORDAINED BY THE COUNTY OF CALLOWAY, KENTUCKY:**

**ARTICLE I  
ADDITIONAL AD VALOREM TAX LEVY**

**SECTION 1.** In accordance with the Kentucky Constitution, 157 and 158, and in order to meet the costs of constructing, operating and maintaining a new jail, the Fiscal Court shall first submit to the voters of Calloway County at the regular November election (1995), a vote to be taken and exactly captioned upon the advise of legal counsel, to the following effect:

"Are you in favor that while any bond indebtedness of the County incurred for the financing of a new jail remains outstanding, an additional ad valorem tax will be levied of up to eight cents (\$.08) per one hundred dollars valuation on all property so taxed of which the revenues derived from the collection of the additional tax levy will be used to meet the costs for constructing, operating and maintaining a new jail for Calloway County, Kentucky?"

**ARTICLE II  
IF TAX LEVY FAILS, PROVISION FOR  
INSURANCE LICENSE FEE**

**SECTION 1.** If the voters of Calloway County, Kentucky do not pass at the regular November 1995 election the additional ad valorem tax levy as set forth in Article I, Section 1 herein, then commencing as soon as possible and continueing until all the bond indebtedness of the new jail facility is paid, and without any further action required or delay of the Calloway County Fiscal Court, there shall be automatically imposed an insurance company license fee for the privilege of engaging in the business of insurance within the County of Calloway, Kentucky.

**SECTION 2.** The license fee imposed upon each insurance company which issues any insurance policy which is not a life insurance policy shall be nine percent(9%) of the premiums actually collected within calendar quarter by reason of the issuance of such policies on risk located within the County of Calloway on those classes of business which such company is authorized to transact, less all premiums returned to policyholders; however, any license fee or tax imposed upon premium receipts shall not include premiums received for insuring employers

against liability for personal injuries of their employees, or the death of their employees, caused thereby, under the provisions of Worker's Compensation Act and shall not include premiums received on health insurance policies and crop insurance; there shall be no license fee or tax imposed upon premium receipts for insuring any tractor or implement of husbandry temporarily propelled or drawn on the highways for which no title and registration is required pursuant to KRS 186A.080(5).

**SECTION 3.** All license fees imposed by this Ordinance shall be due no later than thirty days(30) after the end of each calendar quarter. License fees which are not paid on or before the due date shall bear interest at the tax interest rate as defined in KRS 131.010(6).

**SECTION 4.** Every insurance company subject to the license fees imposed by this Ordinance shall annually, by March 31, furnish the County of Calloway with a written breakdown of all collections in the preceding calendar year for the following categories of insurance: (a) casualty; (b) automobile; (c) inland marine; and , (d) fire and allied perils.

**SECTION 5.** The Calloway County Court Clerk is hereby directed to transmit a copy of this Ordinance, and any amendment thereto, to the Commissioner of Insurance, Commonwealth of Kentucky.

### **ARTICLE III ESTABLISHMENT OF SPECIAL FUND**

**SECTION 1.** Beginning with fiscal year 1995-1996, the County budget, following the provisions contained and in accordance with KRS 68.125, shall contain a special fund to be designated as the "Jail Construction, Operational and Maintenance Fund", which fund may only be used to meet the cost of constructing, operating and maintaining a new detention facility for the County.

This Ordinance shall take effect and be in force immediately upon its adoption, attestation and publication of a summary hereof.

Introduce and read on the 12<sup>th</sup> day of JANUARY, 1995 followed by a second reading on the 24<sup>th</sup> day of JANUARY, 1995 and upon proper motion duly made and seconded this Ordinance was adopted.

J. D. Williams  
County Judge/Executive

Clyde Hale  
Magistrate

Steve Laf  
Magistrate

Dan Miller  
Magistrate

Betty Stebbelze  
Magistrate