



NKYHEALTH
NORTHERN KENTUCKY HEALTH DEPARTMENT



June 4, 2024

Sue Kaiser
Kenton County Fiscal Court Clerk
1840 Simon Kenton Way, Suite 5200
Covington, Kentucky 41011

Dear Ms. Kaiser:

Enclosed is a copy of the Kenton County Local Board of Health minutes, form 62A3000 (Property Tax Rate Request) and the resolution asking the Fiscal Court to accept a decrease in the public health tax rate making it **2.30 cents per \$100 of assessed value**. After the Court has accepted the rate, please send me two (2) attested copies of the Fiscal Court Resolution or required Fiscal Court documentation. If you have any questions, please call me at 859-344-5461.

Thank you in advance for your assistance.

Sincerely,

Elise Sebastian, MSW
Deputy Director of Health

CC: Kenton County Sheriff
Kenton County Clerk

Northern Kentucky Health Department

8001 Veterans Memorial Drive, Florence KY 41042 | 859-341-4264 | www.nkyhealth.org



NKYHEALTH
NORTHERN KENTUCKY HEALTH DEPARTMENT



**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH
DEPARTMENT KENTON COUNTY LOCAL BOARD OF HEALTH
(KCLBOH) MEETING**

Lynn Shewmaker, OD, Chair

Wednesday, April 24, 2024, 5:30 PM

Kenton County Health Center, 2002 Madison Avenue, Covington, KY

MINUTES

MEMBERS PRESENT

Lynn Shewmaker, OD, Chair
Holly Danneman, MD, FAAFP
Gary Hampton, RPh
Kurt Pohlgeers
Shelly Voet, MD
Kevin Wall, DMD

MEMBERS ABSENT

Gregory Bach, DVM
Ray Erpenbeck, PE
Terry Foster, RN
Judi Godsey, PhD, MSN (D-Mayor Meyer)
Kris Knochelmann, Judge Executive

STAFF/GUESTS PRESENT

Jennifer L. Mooney, PhD, MS, District Director of Health
Julia Gottschalk, Clinic Manager
Pamela Millay, Director of Clinical Services
Kim Monaco, District Executive Assistant
Elise Sebastian, MSW, Deputy Director of Health
Tim Furbush, CPA, Dean Dorton

WELCOME/CALL TO ORDER

Chair, Dr. Shewmaker noted a quorum was present, welcomed everyone and called the meeting to order at 5:33 PM.

APPROVAL OF APRIL 24, 2024 PROPOSED AGENDA

Chair, Dr. Shewmaker asked for a motion to amend the agenda to add item *VI.d. Discuss Furnishings and Décor*. **MOTION:** Dr. Wall moved to amend the agenda as indicated and to approve the agenda as amended. Dr. Voet seconded. Motion carried unanimously.

APPROVAL OF JANUARY 31, 2024 PROPOSED MINUTES

Chair, Dr. Shewmaker presented the proposed minutes for approval. **MOTION:** Dr. Voet moved to accept the proposed minutes as presented. Dr. Wall seconded. Motion carried unanimously.

FY 2023 AUDIT REPORT

Chair, Dr. Shewmaker welcomed Tim Furbush, CPA from Dean Dorton (recently merged with VonLehman Advisory & CPA Firm) who presented the FY 2023 Audit Report as prepared by VonLehman, noting it was an unqualified opinion on the basis of cash and no material internal control weaknesses were found. Discussion ensued. **MOTION:** Mr. Hampton moved to accept the FY 2023 Audit Report as presented. Dr. Wall seconded. Motion carried unanimously.

DISTRICT DIRECTOR'S REPORT

Dr. Mooney referred to her written report and shared updated information on each Division's key actions over the past year. Dr. Mooney presented an overview of Kenton County highlights from the past year. Dr. Mooney also provided an overview of the strategic plan and the strategic plan implementation progress.

KENTON COUNTY LOCAL BOARD OF HEALTH BUILDING UPDATES

Sale of Existing Building / Surplus Property

Chair, Dr. Shewmaker provided an update on the new building progress to date. Five interested parties have inquired about the building that is for sale, no bids have been received yet. Bids are due on May 9, 2024.

Naming of New Building

Dr. Shewmaker opened the floor for discussion related to naming the new building. Historically the health center has been the Dressman Center. Discussion ensued. **MOTION:** Mr. Pohlgeers moved to maintain the Dressman Center name for the new building. Dr. Wall seconded. Motion carried unanimously.

Memorialize Dr. Garry Neltner

Dr. Shewmaker opened the floor for discussion related to memorializing Dr. Garry Neltner based on his years of service to the Kenton County Local Board of Health and District Board of Health. Discussion ensued. **MOTION:** Dr. Voet moved to name the conference room at the new Kenton County Health Center in honor of Dr. Garry Neltner. Mr. Pohlgeers seconded. Motion carried unanimously.

Discuss Furnishings and Decor

Dr. Shewmaker discussed furnishings, décor, and moving expenses for the new health center. Discussion ensued. **MOTION:** Dr. Wall moved to allocate funds from the Kenton County Local Board of Health budget for furnishings, décor, and moving expenses for the new health center. Mr. Pohlgeers seconded. Motion carried unanimously.

FINANCIAL REPORT/CASH POSITION STATEMENT

Dr. Mooney presented the Cash Position Statement as of March 31, 2024. Discussion ensued. **MOTION:** Dr. Voet moved to accept the Cash Position Statement as presented. Mr. Hampton seconded. Motion carried unanimously.

SET TAX RATE AND APPROPRIATION TO THE DISTRICT HEALTH DEPARTMENT BUDGET

Dr. Mooney presented the draft FY 2025 budget based on a public health tax rate of 2.30 cents per \$100 of assessed value, and a 1.90 cents allocation rate, noting that the 2.30 rate is the recommended compensating tax rate per KRS 65A.110. Discussion ensued.

Approve Tax Rate Recommendation – MOTION: Mr. Pohlgeers moved to recommend to the Kenton County Fiscal Court that the public health tax rate for FY 2025 be set at 2.30 cents per \$100 of assessed property valuations. Dr. Wall seconded. Motion carried unanimously.

Set Appropriation to the District – MOTION: Dr. Voet moved to approve the annual appropriation to the District for FY 2025 at 1.90 cents per \$100 of property valuations. Mr. Hampton seconded. Motion carried unanimously.

AUDIT CONTRACT

MOTION: Dr. Voet moved to authorize Chair Dr. Lynn Shewmaker to sign the FY 2025 audit contract. Mr. Pohlgeers seconded. Motion carried unanimously.

OTHER

There was no other business to bring before the Kenton County Local Board of Health.

ADJOURN

MOTION: Mr. Pohlgeers moved to adjourn the Kenton County Local Board of Health meeting. Mr. Hampton seconded. Motion carried unanimously. Meeting adjourned at 6:17 PM.

Respectfully submitted,

Lynn C Shewmaker

Lynn Shewmaker, OD, Chair
Kenton County Local Board of Health

Jennifer L. Mooney, PhD, MS

Jennifer L. Mooney, PhD, MS, Secretary
Kenton County Local Board of Health

62A3000 (04-23)

Commonwealth of Kentucky
DEPARTMENT OF REVENUE
Office of Property Valuation
501 High Street, Station 32
Frankfort, Kentucky 40601-2103



PROPERTY TAX RATE REQUEST FORM FOR TAX YEAR 2024

ORIGINAL TO: KY Department of Revenue

Office of Property Valuation

FAX: (502) 564-8192

EMAIL: 62A3000taxrates@ky.gov

* Please fill-in the current year on the blank line above.

The original form should be completed and submitted within 45 days of the Department's certification KRS 132.0225

COPY TO: County Clerk

This form is necessary to ensure that your jurisdiction will receive the appropriate amount of property tax revenue from state collections and to ensure your current mailing address is on file to send the checks for collected revenue.

*** DO NOT LEAVE A BOX BLANK!** If you elected not to adopt a rate for a tax type, please enter "0" or check the "NO" box.

| TAX TYPE | Tax Rates Per \$100 Ex: 10¢ = 0.1000 | | |
|---|--|---|---|
| REAL PROPERTY | 1 * | 0.023 | GENERAL REAL ESTATE RATE |
| TANGIBLE PERSONAL PROPERTY | 2 * | 0.023 | GENERAL TANGIBLE PERSONAL PROPERTY RATE |
| INVENTORY <small>This is your tangible rate above for all taxing jurisdictions unless you are a city, urban-county government, or fiscal court that has levied a rate less than the prevailing tangible rate.</small> | 3 * | 0.023 | KRS 132.028 and 68.246 Rate on business inventories levied by a city, urban-county government and fiscal court. Subject to the provisions of KRS 132.027 and KRS 68.245 a city, urban-county government or county fiscal court may levy a rate on business inventories equal to or less than the prevailing rate of taxation on other tangible personal property in the respective city, urban-county government or county. |
| OPTIONAL TAXES <small>If your jurisdiction has voted to tax the following optional items, please check "YES." Otherwise, check "NO."</small> | <small>If "YES" is selected, the items are taxed at the prevailing tangible rate (box #2 above).</small> | | 132.200 Property subject to state tax only. All property subject to taxation for state purposes shall also be subject to taxation in the county, city, school, or other taxing district in which it has a taxable situs, except the class of property described in KRS 132.030 and the following classes of property, which shall be subject to taxation for state purposes only: |
| AIRCRAFT <small>Taxed at tangible rate, or exempt, <u>not</u> motor vehicle rate</small> | 4 * | YES <input checked="" type="radio"/> NO <input type="radio"/> | (18) Aircraft not used in the business of transporting persons or property for compensation or hire if an exemption is approved by the county, city, school, or other taxing district in which the aircraft has its taxable situs; |
| DOCUMENTED WATERCRAFT NON KY REGISTERED WATERCRAFT <small>Taxed at tangible rate, or exempt, <u>not</u> motor vehicle rate.</small> | 5 * | YES <input checked="" type="radio"/> NO <input type="radio"/> | (19) Federally documented vessels not used in the business of transporting persons or property for compensation or hire or for other commercial purposes, if an exemption is approved by the county, city, school, or other taxing district in which the federally documented vessel has its taxable situs; |
| IN-TRANSIT INVENTORY <small>Taxed at prevailing tangible rate or exempt. Note: Cities, counties, and schools cannot receive revenue from In-Transit Inventory (KRS 132.099(2))</small> | 6 * | YES <input checked="" type="radio"/> NO <input type="radio"/> | 132.099 Local taxation of personal property held for shipment out-of-state (3) Any fire district or other special taxing district may exempt from the ad valorem tax personal property placed in a warehouse or distribution center for the purpose of subsequent shipment to an out-of-state destination. |

PLEASE PRINT YOUR CURRENT MAILING ADDRESS AND CONTACT INFORMATION.

| | | | |
|--|--------------------------|--|------------------------|
| County: Kenton | | Taxing Jurisdiction Name: Kenton County Public Health Taxing District | |
| Contact Person: Elise Sebastian, MSW | | Title: Deputy Director of Health | |
| Mailing Address: 8001 Veterans Memorial Drive | | | |
| City: Florence | | State: KY | Zip Code: 41042 |
| Telephone: 859-344-5461 | Fax: 859-578-3689 | Email: Elise.Sebastian@nkyhealth.org | |

As the representative for the local jurisdiction named above, I certify that these requested property tax rates have been set for the above year.

| | |
|---|---|
| Signature: <i>Elise Sebastian, MSW</i> | Date: June 4, 2024 |
| Print Name: Elise Sebastian, MSW | Title: Deputy Director of Health |

Questions concerning this form and the property tax rate levies can be directed to Ashley Sheeks at (502) 564-7097 or Justin Taylor at (502) 564-7098

**RESOLUTION OF KENTON COUNTY BOARD OF HEALTH
ESTABLISHING PUBLIC HEALTH TAX RATE IN THE YEAR OF 2024-2025,
FOR KENTON COUNTY PUBLIC HEALTH TAXING DISTRICT
CREATED BY KRS 212.750**

The Kenton County Board of Health met on the 24th day of April at Covington, Kentucky.

MEMBERS PRESENT:

| | | |
|-----------------------|-----------------------|-------|
| <u>Lynn Shewmaker</u> | <u>Kurt Pohlgeers</u> | _____ |
| <u>Holly Danneman</u> | <u>Shelly Voet</u> | _____ |
| <u>Gary Hampton</u> | <u>Kevin Wall</u> | _____ |

On motion by Kurt Pohlgeers duly seconded by Kevin Wall and carried, the following resolution was adopted:

WHEREAS, a public health taxing district for Kenton County, Kentucky, was established pursuant to the provisions of KRS 212.750 and;

WHEREAS, the members of the county or city-county board of health are by virtue of their office the governing body of the public health taxing district and are authorized to perform all duties attendant thereto in addition to their duties as members of the county or city-county board of health; and

WHEREAS, the other tax levying authorities within the taxing district have not in the opinion of this Board of Health appropriated an amount sufficient to meet the public health needs of the County Health Department nor an amount sufficient to meet the standards prescribed by the Cabinet for Health Services,

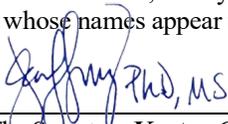
WHEREAS, the Cabinet for Health and Family Services summarily approves all instances where the amount of local appropriation support for the Kenton County Health Department meets the standards prescribed by the Cabinet for Health and Family Services pursuant to the provisions of 902 KAR 8:170 (3)(3),

NOW, THEREFORE, BE IT RESOLVED that there is hereby levied a special ad valorem tax upon all property subject to taxation in Kenton County, Kentucky as provided by KRS 212.755 at the rate of 2.30 cents per \$100 of the assessed valuation of all real property and at the rate of 2.30 cents assessed valuation of all personal property; and at the rate of 2.30 cents per \$100 of the assessed valuation of all motor vehicles in Kenton County as of January 1, 2024. The motor vehicle tax rate will be applicable to calendar year beginning January 1, 2025.

The fiscal court of Kenton County, Kentucky, is hereby requested to levy such tax as set forth in the resolution which shall be in addition to all other county ad valorem taxes and to cause the same to be properly placed upon the tax bills of all taxpayers liable therefore by the proper county officers and to direct the sheriff of Kenton County, Kentucky, to collect, receive and remit the proceeds of this levy to the Kenton County Board of Health and to do any and all other things necessary, requisite and proper in the premises.

The secretary is directed to deliver a duly certified copy of this resolution to the fiscal court of Kenton County.
Done at Covington Kentucky, on the 24th day of April, 2024.

I, Jennifer L. Mooney, PhD, MS, Secretary of the Kenton County Board of Health, certify that the foregoing resolution was adopted by said Board and Signed by its members whose names appear thereon at a meeting of said Board of Health at Covington Kentucky, on the 24th day of April, 2024.



The Secretary Kenton County Board of Health

The Kentucky Cabinet for Health and Family Services, Commissioner for Public Health signature is only required when the requested tax rates listed herein are less than the minimum annual contribution rate set pursuant to 902 KAR 8:170 (3)(3).