



**NKYHEALTH**  
NORTHERN KENTUCKY HEALTH DEPARTMENT



**Ad Valorem Tax Testimony**  
**Kenton County Public Health Taxing District**  
**July 1, 2020 - June 30, 2021**

The following information is provided to meet the requirements for KRS 65A.100 for the Kenton County Public Health Taxing District as a Special Purpose Governmental Entity (SPGE).

**SPGE BACKGROUND**

The statutes creating this SPGE are KRS 212.750 & 755.

The Taxing District is managed by the Kenton County Local Board of Health.

The statute creating this Local Board of Health is KRS 212.020.

**SPGE PURPOSE**

This public health taxing district was created to provide support for public health programs and services that occur in the county, as part of the Northern Kentucky Independent District Health Department (NKIDHD) operating in Boone, Campbell, Grant and Kenton Counties.

This public health taxing district provides this support through an ad valorem tax, with revenues used to:

1. Maintain a county health center for the provision of clinical health care services.
2. Pay for administrative activities such as financial audits of the SPGE.
3. Provide an allocation to the NKIDHD for public health programs and services in the health district. These programs and services include but are not limited to the following:
  - a. Environmental health inspections
  - b. Disaster Preparedness and Response
  - c. Preventive Health Services
  - d. Communicable Disease Control
  - e. Health Education activities in schools and the community
  - f. Substance use response efforts (e.g. prevention of infectious diseases and overdose deaths)
4. Pay for any special projects the Local Board of Health has approved specifically for their county. For FY 2021, there are no special projects.

**SPGE TAX RATE**

The tax rate the Kenton County Local Board of Health (an SPGE) approved is 2.53 cents per \$100 of assessed valuation, which is the same as the previous year.

The tax rate of 2.53 cent per \$100 of assessed value equals an annual cost of \$43 on a home valued at the median of \$170,000.

The annual amount estimated to be generated by this tax is \$3,389,394.

This equals \$0.06 /day /person for public health services in the county (based on current population estimates).

This tax is to be applied to 2020 for Real/Personal Property and 2021 for Motor Vehicles.

**SPGE ALLOCATION TO THE NKIDHD**

This SPGE approved allocating 1.90 per \$100 of assessed valuation to the NKIDHD for operations.

The amount of this allocation is \$2,545,395.  
The FY 2021 annual budget for the NKIDHD is \$19 million.

Respectfully Submitted,

*Lynne M. Saddler, MD, MPH*

Lynne M. Saddler, MD, MPH  
District Director of Health  
Northern Kentucky Independent District Health Department

CH-61  
(Rev. 04/04)

RESOLUTION OF KENTON COUNTY BOARD OF HEALTH  
ESTABLISHING PUBLIC HEALTH TAX RATE IN THE YEAR OF 2020-2021,  
FOR KENTON COUNTY PUBLIC HEALTH TAXING DISTRICT  
CREATED BY KRS 212.750

The Kenton County Board of Health met on the 27th day of May by PURSUANT TO KRS 61.826 and OAG 20-05 videoconference, Kentucky.

MEMBERS PRESENT:

<u>Lynn C Shewmaker</u>	<u>Raymond Erpenbeck</u>	<u>Gary Hampton</u>	_____
<u>Charles M. Tirone DPM</u>	<u>Shelly F. Voet</u>	_____	_____
<u>Garry Neltner, DPM</u>	_____	_____	_____

On motion by Dr. Garry Neltner duly seconded by Dr. Shelly Voet 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 Kenton County Health Department nor an amount sufficient to meet the standards prescribed by the Cabinet for Health Services,

**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 2.53 cents per \$100 of the assessed valuation of all real property and at the rate of 2.53 cents per \$100 of the assessed valuation of all personal property; and at the rate of 2.53 cents per \$100 of the assessed valuation of all motor vehicles in Kenton County as of January 1, 2020. The motor vehicle tax rate will be applicable to calendar year beginning January 1, 2021.

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 by PURSUANT TO KRS 61.826 and OAG 20-05 videoconference, Kentucky, on the 27th day of May, 2020.

<u>Lynn C Shewmaker</u> Member	<u>Raymond Erpenbeck</u> Member	<u>Gary Hampton</u> Member	_____ Member
<u>Charles M. Tirone DPM</u> Member	<u>Shelly F. Voet</u> Member	_____ Member	_____ Member
<u>Garry Neltner, DPM</u> Member	_____ Member	_____ Member	_____ Member

I, Lynne M. Saddler, MD, 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 Kentucky, on the 27th day of May, 2020.

Lynne M. Saddler, MD, MPH  
Secretary Kenton County Board of Health

I, \_\_\_\_\_ Commissioner, Department for Public Health, hereby certify that the foregoing resolution of the Kenton County Board of Health imposing a special ad valorem public health tax levy in the amount of 2.53 cents per \$100 of the assessed valuation of all real property and at the rate of 2.53 cents per \$100 of the assessed valuation of all personal property in Kenton County for the year 2020; and at the rate of 2.53 cents per \$100 of the assessed valuation of all motor vehicles in Kenton County for the year 2021 is hereby approved by the Department for Public Health on this the \_\_\_\_\_ day of \_\_\_\_\_.

\_\_\_\_\_  
Commissioner, Department for Public Health

NOTE: A COPY OF THE OFFICIAL BOARD OF HEALTH MINUTES ESTABLISHING THE TAX RATE MUST ACCOMPANY THIS RESOLUTION WHEN SUBMITTED TO THE DEPARTMENT FOR PUBLIC HEALTH.



**NKYHEALTH**  
NORTHERN KENTUCKY HEALTH DEPARTMENT



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

Lynn Shewmaker, OD, Chair  
Wednesday, May 27, 2020, 6:00 PM

PURSUANT TO KRS 61.826 and OAG 20-05, THE STATE OF EMERGENCY REGARDING THE THREATS TO PUBLIC HEALTH PRESENTED BY THE NOVEL CORONAVIRUS (COVID-19) PANDEMIC, THIS MEETING OF THE KENTON COUNTY LOCAL BOARD OF HEALTH WAS CONDUCTED BY VIDEOCONFERENCE. MEETINGS WERE ATTENDED BY THE PUBLIC BY VIEWING THE VIDEO CONFERENCE **AT NKY HEALTH'S FACEBOOK PAGE ONLINE AT: <https://facebook.com/nkyhealth/> FACEBOOK LIVE**

**MINUTES**

**MEMBERS PRESENT**

Lynn Shewmaker, OD, Chair  
Ray Erpenbeck, PE  
Gary Hampton, RPh  
Garry Neltner, DPM  
Charles Tirone, DPM  
Shelly Voet, MD

**MEMBERS ABSENT**

Gregory Bach, DVM  
Judi Godsey, PhD, MSN, RN (Designee-Covington Mayor)  
Kris Knochelmann, Judge Executive  
Kurt Pohlgeers  
Patricia Whitton, RN

**STAFF/GUESTS PRESENT**

Lynne M. Saddler, MD, MPH, District Director of Health  
Laura Brinson, Public Health Impacts Administrator  
Julia Gottschalk, Manager  
Pamela Millay, Director of Clinical Services  
Kim Monaco, District Secretary  
George A. Moore, II, Director of Administration and Accounting

**WELCOME/CALL TO ORDER**

Chair, Dr. Lynn Shewmaker noted a quorum was present, welcomed everyone and called the meeting to order at 6:02 PM.

**APPROVAL OF MAY 27, 2020 PROPOSED AGENDA**

Chair, Dr. Lynn Shewmaker presented the May 27, 2020 Proposed Agenda for approval.

**MOTION:** Dr. Garry Neltner moved to accept the May 27, 2020 Proposed Agenda as presented. Dr. Charles Tirone seconded. Motion carried unanimously.

### **APPROVAL OF APRIL 9, 2019 PROPOSED MINUTES**

Chair, Dr. Lynn Shewmaker presented the April 9, 2019 Proposed Minutes for approval.

**MOTION:** Dr. Garry Neltner moved to accept the April 9, 2019 Proposed Minutes as presented. Dr. Charles Tirone seconded. Motion carried unanimously.

### **FY 2019 AUDIT REPORT**

Mr. George Moore presented the FY 2019 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:** Dr. Garry Neltner moved to accept the FY 2019 Audit Report as presented. Dr. Charles Tirone seconded. Motion carried unanimously.

### **DIRECTOR'S REPORT**

Dr. Lynne Saddler referred to her written report and shared updated information on pensions and the Health Department's ongoing response efforts to the COVID-19 pandemic. Discussion ensued.

### **KENTON COUNTY LOCAL BOARD OF HEALTH BUILDING COMMITTEE UPDATE**

Dr. Lynn Shewmaker reported that the Kenton County Building Committee met with representatives from the Health Department, St. Elizabeth, Kenton County and the City of Covington on December 5, 2019 to discuss a potential new site for the Kenton County/Dressman Health Center. St. Elizabeth is currently working with the Kenton County Fiscal Court on the transfer of a parcel of land adjacent to the St. Elizabeth Covington site, which is to be made available for an approximate 10,000 sf one floor Kenton County/Dressman Health Center. The Committee will plan to meet again when the property transfer is complete. Discussion ensued. No action needed at this time.

### **FINANCIAL REPORT**

- a. **Cash Position Statement** – Mr. George Moore presented the Cash Position Statement as of April 30, 2020. Discussion ensued. **MOTION:** Dr. Garry Neltner moved to accept the Cash Position Statement as presented. Dr. Charles Tirone seconded. Motion carried unanimously.
- b. **Budget**
  - i. **Approve Tax Rate Recommendation** – **MOTION:** Dr. Garry Neltner moved to recommend to the Kenton County Fiscal Court that the public health tax rate for FY 2021 remain at 2.53 cents per \$100 of assessed property valuations. Dr. Shelly Voet seconded. Motion carried unanimously.
  - ii. **Set Appropriation to the District** – **MOTION:** Dr. Shelly Voet moved to approve the annual appropriation to the District for FY 2021 at 1.90 cents per \$100 of property valuations. Dr. Charles Tirone seconded. Motion carried unanimously.

### **AUDIT CONTRACT**

**MOTION:** Dr. Garry Neltner moved to authorize Chair Dr. Lynn Shewmaker to sign the FY 2021 audit contract. Dr. Charles Tirone seconded. Motion carried unanimously.

### **OTHER**

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

**ADJOURN**

**MOTION:** Dr. Garry Neltner moved to adjourn the Kenton County Local Board of Health meeting. Dr. Charles Tirone seconded. Motion carried unanimously. Meeting adjourned at 6:49 PM.

Respectfully submitted,

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

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Lynne M. Saddler, MD, MPH, Secretary  
Kenton County Local Board of Health