ORDINANCE 2014-12

AN ORDINANCE AMENDING SECTION 110.29 OF THE FORT MITCHELL CODE OF ORDINANCES REGARDING ADMINISTRATIVE PROCEDURES FOR OCCUPATIONAL LICENSE MATTERS AND DECLARING AN EMERGENCY TO ENSURE THE CONTINUATION OF ESSENTIAL FUNDING TO PROVIDE ESSENTIAL SAFETY OPERATIONS, AND DIRECTING THAT THIS ORDINANCE BE PUBLISHED BY SUMMARY

BE IT ORDAINED BY THE CITY OF FORT MITCHELL, KENTUCKY:

Section I

Section 110.29 of the Fort Mitchell Code of Ordinances is hereby amended to read in full as follows:

110.29 Administrative Provisions:

(A) The provisions of this chapter shall be administered and enforced by the City Administrative Officer, who is hereby authorized to promulgate any additional regulations in regard thereto which are not inconsistent with any state statute, or any ordinance of the city, or any executive order of the Mayor.

(B) The provisions of this section shall provide the sole and exclusive method for the filing of amended returns for overpayment or refund of any license fees imposed pursuant to this Chapter and the appeals from the denial or refusal thereof. No suit shall be maintained in any court to restrain or delay the collection or payment of any license tax under the provisions of this chapter.

(C) All amended returns, requests for refunds or credits shall be made within the later of (1) one year of the date prescribed by law for the filing of a return or the date the money was paid, whichever is the later or (2) sixty days from the effective date of this Ordinance.

(D) Unless written application for refund or credit is received by the City from the employer or employee within the period set forth in Paragraph (C), no refund or credit shall be allowed.

(E) A request for a refund or credit shall be made by mailing an amended return and supporting documentation to the collection agent, as well as to the City Administrative Officer and shall be deemed made when received by the City Administrative Officer. A refund request shall include the amended return and supporting documentation showing the total amount of overpayment of license fee or tax that the party claiming the refund believes was erroneously paid, the amount of the erroneous payment, a copy of any checks or other documentation regarding such payment, the amount of tax or fee actually collected or paid, and the basis of the refund.

(F) The City Administrative Officer shall review any such requests for refund, may gather or request such additional evidence as may be reasonably necessary, and, if any such request by the party claiming a refund shall go unanswered for a period of fourteen days or more, may deny any

such request; the City Administrator shall make a determination within forty-five days of receipt as to the amount, if any, of a refund that may be made.

(G) The action of the City Administrator may be appealed, in writing, to the Mayor, with such notice of appeal to be delivered to the City Clerk within seven days of the determination of the City Administrative Officer, who shall schedule a hearing on the matter. The Mayor may delegate or contract with a licensed Kentucky Attorney for purposes of conducting this hearing. At the hearing, the party requesting the hearing shall have the burden of establishing entitlement to the refund in question. The determination of the Mayor shall be made within thirty days after the date of the appeal hearing to the Mayor.

(H) No legal action shall be filed by any party prior to the exhaustion of all administrative remedies provided under this section.

Section II

An emergency is hereby declared by the City Council, pursuant to KRS 83A.060(7), in that, in the absence of these administrative procedures, essential public funding is threatened, which has the potential to impair essential public safety services, including police and fire services.

Section III

All ordinances, or parts of ordinances, in conflict herewith are, to the extent of such conflict, repealed.

Section IV

The provisions of this Ordinance are severable. If any section, clause, sentence, part, or provision of the Ordinance shall be held illegal, invalid, or unconstitutional by any court of competent jurisdiction, such decision of the court shall not affect, impair, or invalidate any of the remaining sections, clauses, sentences, parts, or provisions of this Ordinance. It is hereby declared to be the intent of the City that this Ordinance would have been adopted if such illegal, invalid, or unconstitutional section, clause, sentence, part, or provision had not been included herein.

Section V

This ordinance shall be published by summary, and be effective immediately upon passage or as soon thereafter as permitted by law.

CITY OF FORT MITCHELL KENTUCKY

By: Christopher Wiest, Mayor

ATTEST:

Linda Carter, City Clerk

First Reading/Adoption: 6/2/2014

Publication: 6/5/2014