

RESOLUTION OF MARSHALL COUNTY BOARD OF HEALTH  
ESTABLISHING PUBLIC HEALTH TAX RATE IN THE YEAR OF FY 18  
FOR MARSHALL COUNTY PUBLIC HEALTH TAXING DISTRICT  
CREATED BY KRS 212.750

The Marshall County Board of Health met on the 28<sup>th</sup> day of June at 5:30 p.m., Benton, Kentucky

**MEMBERS PRESENT:**

<u>Martin Johnson</u>	<u>Brian Doss</u>	<u>Larry Jones</u>	_____
<u>Bradley Albertson</u>	<u>Roger Lampkin</u>	<u>Joe Ellis</u>	_____
<u>Paul Jaco</u>	<u>Christy Wortham</u>	<u>Terri Telle</u>	_____

On motion by Brian Doss duly seconded by Terri Telle and carried, the following resolution was adopted:

**WHEREAS**, by vote of the electorate a public health taxing district for Marshall County, Kentucky, was established pursuant to the provisions of KRS 212.750 et seq. of the Kentucky Revised statutes 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 Marshall 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 Marshall County, Kentucky as provided by KRS 212.755 at the rate of 7.25 cents per \$100 of the assessed valuation of all real property and at the rate of 7.25 cents per \$100 of the assessed valuation of all personal property; and at the rate of 7.25 cents per \$100 of the assessed valuation of all motor vehicles in Marshall County as of January 1, 2018. The motor vehicle tax rate will be applicable to calendar year beginning January 1, 2019.

The fiscal court of Marshall County, Kentucky, is hereby requested and directed 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 Marshall County, Kentucky, to collect, receive and remit the proceeds of this levy to the Marshall 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 Marshall County.  
Done at Benton, Kentucky, on the 28<sup>th</sup> day of June, 2018.

<u>Martin Johnson</u> Member	<u>Brian Doss</u> Member	<u>Larry Jones</u> Member	_____ Member
<u>Bradley Albertson</u> Member	<u>Roger Lampkin</u> Member	<u>Joe Ellis</u> Member	_____ Member
<u>Paul Jaco</u> Member	<u>Christy Wortham</u> Member	<u>Terri Telle</u> Member	_____ Member

I, Billy Pitts Secretary of the Marshall 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 Benton Kentucky, on the 28<sup>th</sup> day of June, 2018.

Billy Pitts  
Billy Pitts, Secretary, Marshall County Board of Health

I, Dr. Jeffrey Howard, Jr. Commissioner, Department for Public Health, hereby certify that the foregoing resolution of the Marshall County Board of Health imposing a special ad valorem public health tax levy in the amount of 7.25 per \$100 of the assessed valuation of all real property and at the rate of 7.25 cents per \$100 of the assessed valuation of all personal property in the Marshall County for the year 2018; and at the rate of 7.25 cents per \$100 of the assessed valuation of all motor vehicles in the Marshall County for the year 2019 is hereby approved by the Department for Public Health on this 31<sup>st</sup> day of July, 2018.

J. Howard  
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.

**Marshall County Taxing District  
FY 18-19 Budget**

**Revenue**

INCOME	Tax rate 7.5	Tax rate 7.25	Tax rate 7.25	Tax Rate 7.25	
	Actual YTD FY 15-16	Actual YTD FY 16-17	July-June 11, 2018 Actual YTD FY 17-18	Budget FY 17-18	Budget FY 18-19
	PROPERTY TAXES	\$1,251,433	\$1,243,616.36	\$1,267,783.40	\$1,305,797.18
DELIQUENT PROPERTY TAXES	\$18,388	\$17,973.02	\$18,134.54	\$17,900.00	\$17,900.00
TANGIBLE PROPERTY TAXES	\$274,867	\$234,911.19	\$263,727.74	\$234,000.00	\$250,000.00
MOTOR VEHICLE TAXES	\$211,440	\$215,807.48	\$218,198.47	\$215,000.00	\$215,000.00
RAILROAD/FRANCHISE TAXES	\$61,592	\$43,489.26	\$70,493.11	\$43,000.00	\$50,000.00
TELECOMMUNICATION TAXES	\$10,071	\$10,076.15	\$9,248.34	\$10,000.00	\$8,000.00
WATERCRAFT TAXES	\$17,416	\$25,869.31	\$17,645.37	\$25,000.00	\$16,000.00
AIRCRAFT TAXES	\$33	\$42.74	\$40.82	\$30.00	\$30.00
UNMINED MINERALS TAXES	\$26.60	\$27.80	\$23.28	\$25.00	\$20.00
	<b>\$1,845,267</b>	<b>\$1,791,813</b>	<b>\$1,865,295</b>	<b>\$1,850,752</b>	<b>\$1,799,950.00</b>
Other	-\$185.14	-\$204.97	-\$220.51		
INTEREST	\$5,493.56	\$8,734.81	\$11,032.11	\$3,000.00	\$3,000.00
<b>TOTAL REVENUES</b>	<b>\$1,850,575</b>	<b>\$1,800,343.15</b>	<b>\$1,876,106.67</b>	<b>\$1,853,752.18</b>	<b>\$1,802,950.00</b>
<b>RECEIPTS AND CASH</b>					
Carryover from Prior Fiscal Year	\$27,476.38	\$887,801.39	\$1,909,103.04	\$1,909,103.04	\$2,194,940.71
Transferred from BOH savings	\$135,174.87				
Property Sold - Calverty City	\$274,725.00	\$16,668.00			
<b>Total Other Income</b>	<b>\$437,376.25</b>	<b>\$904,469.39</b>	<b>\$1,909,103.04</b>	<b>\$1,909,103.04</b>	<b>\$2,194,940.71</b>
<b>Total Available (Sum of total receipts, Cash &amp; Total Revenues)</b>	<b>\$2,287,951.39</b>	<b>\$2,704,812.54</b>	<b>\$3,785,209.71</b>	<b>\$3,762,855.22</b>	<b>\$3,997,890.71</b>
<b>Appropriations</b>					
Operations (Health Department Transfer)	\$1,400,000.00	\$795,059.50	\$795,059.50	\$1,590,119.00	\$1,590,119.00
Professional Services: Kim Ham, CPA Audit	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00
Advertisement		\$500.00		\$500.00	\$500.00
Other Administrative Expenses		\$0.00			
<b>TOTAL APPROPRIATIONS</b>		<b>\$795,709.50</b>	<b>\$795,209.50</b>	<b>\$1,590,769.00</b>	<b>\$1,590,769.00</b>
<b>BALANCE</b>	<b>\$887,801</b>	<b>\$1,909,103.04</b>	<b>\$2,990,000.21</b>	<b>\$2,172,086.22</b>	<b>\$2,407,121.71</b>

Thru June 11, 2018