

TITLE I: GENERAL PROVISIONS

Chapter

10. GENERAL PROVISIONS

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13. Enactment of Franchise Tax On Financial Institutions

CHAPTER 10
ORDINANCE NO. 03-05-01

AN ORDINANCE ENACTING AND ADOPTING A CODE OF ORDINANCES
OF THE COUNTY OF GALLATIN, KENTUCKY

WHEREAS, American Legal Publishing Corporation of Cincinnati, Ohio has completed the Codification of the Code of Ordinances of the County of Gallatin, Kentucky, which compilation contains all ordinances of a general nature enacted by the Gallatin County Fiscal Court, and

WHEREAS, American Legal Publishing Corporation has compiled, organized by subject matter, and numbered in a logical sequence, all of such ordinances, and

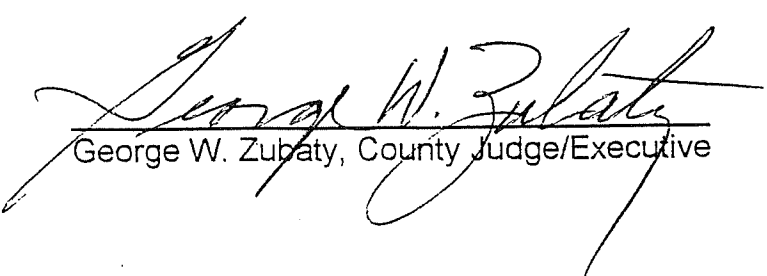
WHEREAS, it is the intent of Gallatin County Fiscal Court to accept this updated Code of Ordinances as the official publication of the legislative enactments of the Gallatin County Fiscal Court.

NOW, THEREFORE, BE IT ORDAINED by the Gallatin County Fiscal Court.

SECTION 1. That 1999 copyright Code of Ordinances of the County of Gallatin, Kentucky, as compiled by American Legal Publishing Corporation of Cincinnati, and as attached hereto, be and the same is hereby adopted by reference as if set out in its entirety, and is hereby enacted into law as the official Code of Ordinances of Gallatin County, Kentucky.

SECTION 2. That this ordinance shall take effect and be in force from and after its date of passage, approval and publication as required by law.

Enacted this 9th day of March, 2000.


George W. Zubaty, County Judge/Executive

ATTEST:


Jane L. Davis, Gallatin Fiscal Court Clerk

CHAPTER 10: GENERAL PROVISIONS

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§ 10.01 TITLE OF CODE.

This codification of ordinances by and for Gallatin County shall be designated as the Code of Gallatin County and may be so cited.

§ 10.02 INTERPRETATION.

Unless otherwise provided herein, or by law or implication required, the same rules of construction, definition, and application shall govern the interpretation of this code as those governing the interpretation of state law.

Statutory reference:

Construction of state statutes, see KRS Ch. 446

§ 10.03 APPLICATION TO FUTURE ORDINANCES.

All provisions of Title I compatible with future legislation, shall apply to ordinances hereafter adopted amending or supplementing this code unless otherwise specifically provided.

§ 10.04 CAPTIONS.

Headings and captions used in this code other than the title, chapter, and section numbers are employed for reference purposes only and shall not be deemed a part of the text of any section.

§ 10.05 DEFINITIONS.

(A) *General rule.* Words and phrases shall be taken in their plain, or ordinary and usual sense. However, technical words and phrases having a peculiar and appropriate meaning in law shall be understood according to their technical import.

(B) For the purpose of this code, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

CODE, THIS CODE or THIS CODE OF ORDINANCES. This county code as modified by amendment, revision, and adoption of new titles, chapters, or sections.

COUNTY. Gallatin County, Kentucky.

MAY. The act referred to is permissive.

MONTH. A calendar month.

OATH. An affirmation in all cases in which, by law, an affirmation may be substituted for an oath, and in such cases the words **SWEAR** and **SWORN** shall be equivalent to the words **AFFIRM** and **AFFIRMED**.

OFFICER, OFFICE, EMPLOYEE, COMMISSION, or DEPARTMENT. An officer, office, employee, commission, or department of this county unless the context clearly requires otherwise.

PERSON. Extends to and includes person, persons, firm, corporation, copartnership, trustee, lessee, or receiver. Whenever used in any clause prescribing and imposing a penalty, the terms **PERSON** or **WHOEVER** as applied to any unincorporated entity shall mean the partners or members thereof, and as applied to corporations, the officers or agents thereof.

PRECEDING or FOLLOWING. Next before or next after, respectively.

SHALL. The act referred to is mandatory.

SIGNATURE or **SUBSCRIPTION**. Includes a mark when the person cannot write.

STATE. The Commonwealth of Kentucky.

SUBCHAPTER. A division of a chapter, designated in this code by a heading in the chapter analysis and a capitalized heading in the body of the chapter, setting apart a group of sections related by the subject matter of the heading. Not all chapters have subchapters.

WRITTEN. Any representation of words, letters, or figures, whether by printing or otherwise.

YEAR. A calendar year, unless otherwise expressed; equivalent to the words **YEAR OF OUR LORD**.

§ 10.06 RULES OF INTERPRETATION.

The construction of all ordinances of this county shall be by the following rules, unless such construction is plainly repugnant to the intent of the legislative body or of the context of the same ordinance:

(A) **AND** or **OR**. Either conjunction shall include the other as if written “and/or,” if the sense requires it.

(B) *Acts by assistants*. When a statute or ordinance requires an act to be done which, by law, an agent or deputy as well may do as the principal, such requisition shall be satisfied by the performance of such act by an authorized agent or deputy.

(C) *Gender; singular and plural; tenses*. Words denoting the masculine gender shall be deemed to include the feminine and neuter genders; words in the singular shall include the plural, and words in the plural shall include the singular; the use of a verb in the present tense shall include the future, if applicable.

(D) *General term*. A general term following specific enumeration of terms is not to be limited to the class enumerated unless expressly so limited.

§ 10.07 SEVERABILITY.

If any provision of this code as now or later amended or its application to any person or circumstance is held invalid, the invalidity does not affect other provisions that can be given effect without the invalid provision or application.

§ 10.08 REFERENCE TO OTHER SECTIONS.

Whenever in one section reference is made to another section hereof, such reference shall extend

and apply to the section referred to as subsequently amended, revised, recodified, or renumbered unless the subject matter is changed or materially altered by the amendment or revision.

§ 10.09 REFERENCE TO OFFICES.

Reference to a public office or officer shall be deemed to apply to any office; officer, or employee of this county exercising the powers, duties, or functions contemplated in the provision, irrespective of any transfer of functions or change in the official title of the functionary.

§ 10.10 ERRORS AND OMISSIONS.

If a manifest error is discovered, consisting of the misspelling of any words; the omission of any word or words necessary to express the intention of the provisions affected; the use of a word or words to which no meaning can be attached; or the use of a word or words when another word or words was clearly intended to express such intent, such spelling shall be corrected and such word or words supplied, omitted, or substituted as will conform with the manifest intention, and the provisions shall have the same effect as though the correct words were contained in the text as originally published. No alteration shall be made or permitted if any question exists regarding the nature or extent of such error.

§ 10.11 OFFICIAL TIME.

The official time, as established by applicable state/federal laws, shall be the official time within this county for the transaction of all county business.

§ 10.12 REASONABLE TIME.

(A) In all cases where an ordinance requires an act to be done in a reasonable time or requires reasonable notice to be given, reasonable time or notice shall be deemed to mean the time which is necessary for a prompt performance of such act or the giving of such notice.

(B) The time within which an act is to be done, as herein provided, shall be computed by excluding the first day and including the last. If the last day be Sunday, it shall be excluded.

§ 10.13 ORDINANCES REPEALED.

This code, from and after its effective date, shall contain all of the provisions of a general nature pertaining to the subjects herein enumerated and embraced. All prior ordinances pertaining to the subjects treated by the ordinances contained in this code shall be deemed repealed from and after the effective date of this code.

§ 10.14 ORDINANCES UNAFFECTED.

All ordinances of a temporary or special nature and all other ordinances pertaining to subjects not specifically embraced in the ordinances contained in this code shall remain in full force and effect unless herein repealed expressly or by necessary implication. It is the intent of this code that ordinances not duplicative of or inconsistent with the ordinances herein contained shall remain in full force and effect.

§ 10.15 EFFECTIVE DATE OF ORDINANCES.

All ordinances passed by the fiscal court requiring publication shall take effect from and after the due publication thereof, unless otherwise expressly provided. Ordinances not requiring publication shall take effect from their passage, unless otherwise expressly provided.

§ 10.16 REPEAL OR MODIFICATION OF ORDINANCE.

(A) Whenever any ordinance or part of an ordinance shall be repealed or modified by a subsequent ordinance, the ordinance or part of an ordinance thus repealed or modified shall continue in force until the due publication of the ordinance repealing or modifying it when publication is required to give effect thereto, unless otherwise expressly provided.

(B) No suit, proceedings, right, fine, forfeiture, or penalty instituted, created, given, secured, or accrued under any ordinance previous to its repeal shall in any way be affected, released, or discharged, but may be prosecuted, enjoyed, and recovered as fully as if the ordinance had continued in force unless it is otherwise expressly provided.

(C) When any ordinance repealing a former ordinance, clause, or provision shall be itself repealed, the repeal shall not be construed to revive the former ordinance, clause, or provision, unless it is expressly provided.

§ 10.17 ORDINANCES WHICH AMEND OR SUPPLEMENT CODE.

(A) If the fiscal court shall desire to amend any existing chapter or section of this code, the chapter or section shall be specifically repealed and a new chapter or section, containing the desired amendment, substituted in its place.

(B) Any ordinance which is proposed to add to the existing code a new chapter or section shall indicate, with reference to the arrangement of this code, the proper number of such chapter or section. In addition to such indication thereof as may appear in the text of the proposed ordinance, a caption or title shall be shown in concise form above the ordinance.

(C) The Clerk of the Gallatin County Fiscal Court shall act as the compiler of ordinances enacted into law by that body and shall assign numbers thereto and file and place same in the appropriate place

within the county's Code of Ordinances, provided, however, that the validity and enforceability of duly enacted ordinances shall not be affected by any failure of the compiler to number and file ordinances or to do so in an appropriate manner.

(Ord. 11-11-99-02, passed 11-11-99)

§ 10.18 SECTION HISTORIES; STATUTORY REFERENCES.

(A) As histories for the code sections, the specific number and passage date of the original ordinance, and the most recent three amending ordinances, if any, are listed following the text of the code section. Example: (Ord. 10, passed 5-13-60; Am. Ord. 15, passed 1-1-70; Am. Ord. 20, passed 1-1-80; Am. Ord. 25, passed 1-1-85)

(B) (1) If a statutory cite is included in the history, this indicates that the text of the section reads substantially the same as the statute.

Example: (KRS 83A.090) (Ord. 10, passed 1-17-80; Am. Ord. 20, passed 1-1-85).

(2) If a statutory cite is set forth as a "statutory reference" following the text of the section, this indicates that the reader should refer to that statute for further information.

Example:

§ 39.01 PUBLIC RECORDS AVAILABLE.

This county shall make available to any person for inspection or copying all public records, unless otherwise exempted by state law.

Statutory reference:

For provisions concerning the inspection of public records, see KRS 61.870 et seq.

§ 10.99 GENERAL PENALTY.

Where an act or omission is prohibited or declared unlawful in this code of ordinances, and no penalty is otherwise provided, the offense shall be deemed a violation and the offender shall be fined not more than \$250 for each offense or violation.

GALLATIN COUNTY CODE OF ORDINANCES
TITLE XI
CHAPTER 13
ORDINANCE NO. 11-09-00

AN ORDINANCE RELATED TO ENACTMENT OF A FRANCHISE TAX ON FINANCIAL INSTITUTIONS

BE IT ORDAINED by the Gallatin County Fiscal Court, as follows:

SECTION 113.01 DEFINITIONS

As used in this Ordinance the term "Financial Institution" shall be defined as set forth in KRS 136.500 (10) or any successor statute, and the term "Deposits" shall be defined as set forth in KRS 136.575 (1), or any successor statute.

SECTION 113.02 IMPOSITION OF FRANCHISE TAX

There is hereby imposed, effective January 1, 2001, an annual franchise tax on all financial institutions maintaining or operating depository facilities within Gallatin County, Kentucky, now or hereafter, measured by the amount of deposits located within Gallatin County, as determined in accordance with the provisions of KRS 136.575 (2), or any successor statute.

SECTION 113.03 RATE OF TAX

The rate of tax shall be twenty-five thousandths of one per cent (0.025%) of the deposit amount.

SECTION 113.04 BILLING AND PAYMENT

(A) All Financial institutions subject hereto shall comply with the reporting requirements set forth in KRS 136.575 (3), or any successor statute.

(B) The Gallatin County Clerk, or other appropriate county official, shall issue bills to the subject taxpayer financial institutions by December 1 of each year.

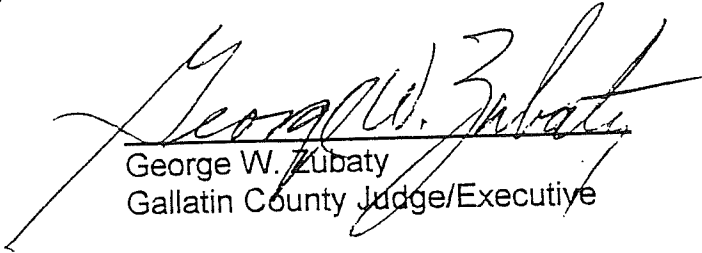
(C) Said tax bills shall be due and payable by January 31 of the next succeeding year. Tax bills unpaid after January 31 shall accrue interest at the legal rate.

(D) Taxpayers shall receive a 2% discount on all tax bills fully paid on or before the December 31 next succeeding issuance of the tax bill paid.

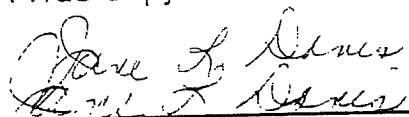
113.05 TAX YEAR

The tax year applicable hereto shall be January 1 to December 31.

Enacted this 9 day of Nov, 2000, at its second reading.


George W. Zubaty
Gallatin County Judge/Executive

A True Copy: ATTEST


Paul L. Davis
Clerk, Gallatin County Fiscal Court

