

## **ORDINANCE 04-2021**

**AN ORDINANCE OF THE CITY OF FORT WRIGHT, IN KENTON COUNTY, KENTUCKY, AMENDING THE ORDINANCE CODIFIED AS SECTION 110.26 OF THE FORT WRIGHT CODE OF ORDINANCES, RELATING TO THE CITY'S OCCUPATIONAL LICENSE TAX ON EMPLOYEES, REDUCING THE RATE EFFECTIVE FOR THE PERIOD BEGINNING JULY 1, 2021.**

**WHEREAS**, the Fort Wright City Council has reviewed the budget and financial circumstances of the City; and

**WHEREAS**, the Fort Wright City Council recognizes that (1) it is possible and beneficial to reduce the effective employees' tax rate for the occupational license tax; and (2) the City seeks to amend the said tax rate to keep taxes as low as reasonably possible.

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FORT WRIGHT, KENTON COUNTY, KENTUCKY, AS FOLLOWS.**

### **SECTION 1**

That Chapter 110.26 of the Fort Wright Code of Ordinances, relating to the occupational license tax, is hereby amended effective for the period beginning July 1, 2021 as follows:

#### **§ 110.26 RATE.**

The occupational license fee that is levied and imposed by this chapter is at the rate of:

(A) Employees. Ninety-nine one-hundredths [~~One and fifteen one-hundredths~~] percent (0.99% ~~±15%~~) of all compensation earned by an employee for labor, work or services provided in the city.

(B) Those not employees. 0.075% of the taxable gross receipts of everybody, other than employees, who is engaged in any franchise, trade, occupation, profession or other business in the city.

(C) The occupational license fee enacted herein will apply only to taxable compensation that is subject to Federal Insurance Contributions Act (FICA), 26 U.S.C. § 3101 et seq. This "FICA-Cap" means that wages above the FICA-Cap are not subject to the provisions of this section.

(D) In the event that changes or amendments are made to federal statutes governing the Federal Insurance Contributions Act, this section shall comply with all such changes or amendments to the extent required by law; and any taxable amounts affected by such changes or amendments will be collected accordingly. If any provision of this section or its application to any person or circumstance is held invalid because of changes or amendments to the Federal Insurance Contributions Act, the invalidity does not affect other provisions that can be given effect without the invalid provision or application.

## **SECTION 2**

Any and all Ordinances in conflict with this Ordinance shall be, and hereby are, repealed to the extent of said conflict.

## **SECTION 3**

If any part of this ordinance or its application is deemed invalid by a court of competent jurisdiction, the city council intends that such invalidity will not affect the effectiveness of the remaining provisions or applications and, to this end, the provisions of this ordinance are severable.

## **SECTION 4**

That this ordinance shall become effective upon its passage and shall be published under KRS 83A.060(9) and other applicable law. This ordinance may be published by summary.

Passed by City Council on May 19, 2021

CITY OF FORT WRIGHT, KENTUCKY

By: 

Dave Hatter, Mayor

ATTEST:

Maura Russell  
Maura Russell, City Clerk

FIRST READING: May 5, 2021

SECOND READING: May 19, 2021

PUBLICATION: May 24, 2021

**NOTICE OF ADOPTION, TITLE AND SUMMARY OF**  
**CITY OF FORT WRIGHT, KENTUCKY**  
**ORDINANCE NO. 04-2021**

I certify that the following is the Title and Summary of Ordinance No. 04-2021 of the City of Fort Wright, in Kenton County, Kentucky, which was adopted on the 19th day of May 2021:

**Title of the Ordinance**

ORDINANCE NO. 04-2021: AN ORDINANCE OF THE CITY OF FORT WRIGHT, IN KENTON COUNTY, KENTUCKY, AMENDING THE ORDINANCE CODIFIED AS SECTION 110.26 OF THE FORT WRIGHT CODE OF ORDINANCES, RELATING TO THE CITY'S OCCUPATIONAL LICENSE TAX ON EMPLOYEES, REDUCING THE RATE EFFECTIVE FOR THE PERIOD BEGINNING JULY 1, 2021.

**Summary of the Ordinance**

Ordinance 04-2021 provides as follows: Chapter 110.26 of the Fort Wright Code of Ordinances, relating to the occupational license tax, is hereby amended effective for the period beginning July 1, 2021, as follows:

**§ 110.26 RATE.**

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I, Timothy B. Theissen, an attorney licensed to practice law in the Commonwealth of Kentucky, for Strauss Troy, L.P.A., City Attorney for the City of Fort Wright, in Kenton County, Kentucky, do hereby certify that this Notice of Adoption, Title and Summary of **Ordinance No. 04-2021** was prepared by me, and that it represents an accurate description of the summary of the contents of the Ordinance. The full text of the Ordinance, its Exhibits, and other information relative to the Ordinance, are on file at the office of the City Clerk of the City of Fort Wright, Kentucky, in the Fort Wright Municipal Building, 409 Kyles Lane, Fort Wright, Kentucky 41011.

A handwritten signature in blue ink, consisting of several loops and a long horizontal stroke extending to the right, positioned above a horizontal line.

Timothy B. Theissen, City Attorney for Fort Wright, Kentucky  
Strauss Troy, L.P.A.



### **City Clerk Certification of Ordinance**

The Undersigned, Maura Russell, City Clerk of the City of Fort Wright, in Kenton County, Kentucky, hereby certifies as follows:

1. The foregoing Ordinance No. 04-2021 was introduced in writing and read to the City Council of the City of Fort Wright at a regular or special meetings thereof on May 5, 2021 and on May 19, 2021 at which quorums were present; said Ordinance was enacted by the City Council of the City of Fort Wright upon affirmative vote of at least a majority of a quorum thereof at the meeting on May 19, 2021, with the vote of each member of the City Council entered in the official record of such meeting; and
2. After passage and adoption of the foregoing Ordinance by the City Council of the City of Fort Wright, it was submitted to the Mayor of the City of Fort Wright who approved said Ordinance by affixing his signature thereto within ten (10) days after the submission thereof to him; and
3. The foregoing Ordinance was published on May 24, 2021 in the Kentucky Enquirer, a newspaper qualified therefore, pursuant to the provisions of KRS 424.



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Maura Russell, City Clerk  
City of Fort Wright

# ENQUIRER MEDIA

PART OF THE USA TODAY NETWORK

**Advertiser:**

CITY OF FORT WRIGHT  
409 KYLES LN

COVINGTON KY 41011

**LEGAL NOTICE  
ATTACHED**

**This is not an invoice**

Account #: CIN-383530

Total Cost of the Ad: \$280.84

Last Run Date: 05/24/2021

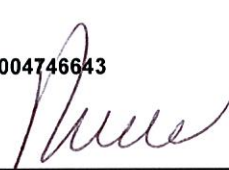
# of Affidavits:

## AFFIDAVIT OF PUBLICATION

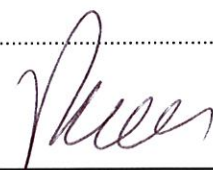
**Newspaper:** CIN-EN Kentucky Enquirer

**State of Wisconsin**

**RE: Order # 0004746643**

I,   
of the The Enquirer, a newspaper printed in  
Cincinnati, Ohio and published in Cincinnati, in said  
County and State, and of general circulation in said  
county, and as to the Kentucky Enquirer published  
in Ft. Mitchell, Kenton County, Kentucky, who being  
duly sworn, depose and saith that the  
advertisement of which the annexed is a true copy,  
has been published in the said newspaper times,  
once in each issue as follows:

05/24/2021

  
Subscribed and sworn to before me this  
16th day of June, 2021

  
Notary Public

10/23/2023  
Commission expires

PANG PAPPATHOPOULOS  
Notary Public  
State of Wisconsin

**NOTICE OF ADOPTION,  
TITLE AND SUMMARY OF  
CITY OF FORT WRIGHT,  
KENTUCKY ORDINANCE  
NO. 04-2021**

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TUCKY, AMENDING THE  
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I, Timothy B. Theissen, an attorney licensed to practice law in the Commonwealth of Kentucky, for Strauss Troy, L.P.A., City Attorney for the City of Fort Wright, in Kenton County, Kentucky, do hereby certify that this Notice of Adoption, Title and Summary of Ordinance No. 04-2021 was prepared by me, and that it represents an accurate description of the summary of the contents of the Ordinance. The full text of the Ordinance.

its Exhibits, and other information relative to the Ordinance, are on file at the office of the City Clerk of the City of Fort Wright, Kentucky, in the Fort Wright Municipal Building, 409 Kyles Lane, Fort Wright, Kentucky 41011.  
Timothy B. Theissen,  
City Attorney for Fort Wright,  
Kentucky  
Strauss Troy, L.P.A.  
This advertisement was paid for by the City of Fort Wright, Kentucky, using taxpayer dollars in the amount of 280.84.  
KY,May24,'21#4746643