

CITY OF DAYTON, KENTUCKY ORDINANCE NO. 2023#3

AN ORDINANCE AMENDING CHAPTER 110 OF THE CITY OF DAYTON, KENTUCKY, CODE OF ORDINANCES, INCLUDING THE SCHEDULE OCCUPATIONAL LICENSE FEES BUSINESSES OWE TO THE ON TOTAL GROSS RECEIPTS.

BE IT ORDAINED BY THE CITY OF DAYTON, CAMPBELL COUNTY, KENTUCKY:

Chapter 110, Business License Taxes, in Title XI, Business Regulations, of the City of Dayton Code of Ordinances is hereby repealed in its entirety and replaced with a new Chapter 100, which is hereby enacted as follows:

OCCUPATIONAL LICENSE FEES

§ 110.01 DEFINITIONS.

For the purposes of this chapter, the following words and phrases have the meanings indicated unless the context clearly indicates or requires a different meaning. All definitions are intended to be consistent with KRS 67.750 to 67.790.

“BUSINESS ENTITY.” Each separate corporation, limited liability company, business development corporation, partnership, limited partnership, registered limited liability partnership, sole proprietorship, association, joint stock company, receivership, trust, professional service organization, or other legal entity through which business is conducted.

“BUSINESS.” Any enterprise, activity, trade, occupation, profession or undertaking of any nature conducted for gain or profit, specifically including any activity within the meaning, scope and context of KRS 92.280, KRS 92.281 and § 181 of the Kentucky Constitution. “BUSINESS” shall also specifically but not exclusively include the rental offering of any property, real or personal, having a site in the city and providing goods and/or services in the city.

“CALENDAR QUARTER.” Any quarter of a calendar year ending on March 31, June 30, September 30 or December 31 thereof.

“CITY.” The City of Dayton, Kentucky.

“COMPENSATION.” Wages, salaries, commissions, or any other form of remuneration paid or payable by an employer for services performed by an employee, which are required to be reported for federal income tax purposes and adjusted to include the following:

(1) Include any amounts contributed by an employee to any retirement, profit sharing, or deferred compensation plan, which are deferred for federal income tax purposes under a salary reduction agreement or similar arrangement, including but not limited to salary-to-salary reduction arrangements under §§ 401(a), 401(k), 402(e), 403(a), 403(b), 408, 414(h), or 457 of the Internal Revenue Code; and

(2) Include any amounts contributed by an employee to any welfare benefit, fringe benefit or other benefit plan made by salary reduction or other payment method which permits employees to elect to reduce federal taxable compensation under the Internal Revenue Code, including but not limited to §§ 125 and 132 of the Internal Revenue Code.

"CONCLUSION OF THE FEDERAL AUDIT." The date that the adjustments made by the Internal Revenue Service to net income as reported on the business entity's federal income tax return become final and unappealable.

"EMPLOYEE." Any person who renders services to another person or any business entity for compensation, including an officer of a corporation any officer, employee, or elected official of the United States, a state, or any political subdivision of a state, of any agency of instrumentality of any one or more of the above. A person classified as an independent contractor under the Internal Revenue Code shall not be considered an "EMPLOYEE."

"EMPLOYER." The person for whom an individual performs or performed any service, of whatever nature, as the employee of such person, except that:

(1) If the person for whom the individual performs or performed any services does not have control of the payment of the wages for such service, the term "EMPLOYER" means the person having control of the payment of such wages; and

(2) In the case of a person paying wages on behalf of a nonresident alien individual, foreign partnership, or foreign corporation, not engaged in trade or business within the United States, the term "EMPLOYER" means such person.

"FINAL DETERMINATION OF THE FEDERAL AUDIT." The revenue agent's report or other documents reflecting the final and unappealable adjustments made by the Internal Revenue Service.

"FISCAL YEAR." An accounting period of 12 months ending on the last day of any month other than December.

"GROSS RECEIPTS." All revenues or proceeds derived from the sale, lease or rental of goods or services, or property by a business entity reduced only by the following:

- (1) Sales and excise taxes paid;
- (2) Returned goods and allowances; and
- (3) Exempt licensed sales of alcoholic beverages under the laws of the Commonwealth of Kentucky.

"INTERNAL REVENUE CODE." The "INTERNAL REVENUE CODE" in effect on December 31 of the year in which the tax is due, exclusive of any amendments made subsequent to that date, other than amendments that extend provisions in effect on December 31, of the year in which the tax is due, that would otherwise terminate.

"LICENSEE." Any person required to file a return or to apply for or obtain an occupational license under this chapter.

"PERSON." Every natural person, whether a resident or non-resident of the city, partnership, fiduciary, association, or corporation. Whenever the word "PERSON" is used in any clause prescribing and imposing a penalty in the nature of a fine or imprisonment, the word, as applied to a partnership or other form of unincorporated enterprise, shall mean the partners or members thereof, and as applied to corporations, shall mean the officers and directors thereof.

"REAL PROPERTY." All types of real estate, including residential property, commercial property, industrial property, and farm property.

"RENTAL PROPERTY." Real property that is rented, leased, or otherwise made available to third parties or is intended to be rented, leased, or otherwise made available to third parties for any purpose.

"RENTAL PROPERTY OWNER." Any person who alone, jointly, or severally with others owns rental property in the city, including, but not limited to any premises, building, commercial space, industrial space, or residential dwelling unit, where:

- a) The owner has legal title to real property, with or without accompanying actual possession thereof, including property for which the owner has granted or has attempted to grant an

equitable interest to a lessor, tenant, or occupant, whether by land contract, trust, or other legal document; or

(b) The owner is in charge, care, or control of any property, premises, or building as an owner, including, but not limited to, as an agent of the owner, or as an executor, contractor, vendor, administrator, trustee, or guardian of the estate of the owner.

“REGULATORY BUSINESS LICENSE.” A license required by the City of Dayton, pursuant to the police power thereof, for the purpose of regulating business activities and operations within the City of Dayton.

“RETURN” or “REPORT.” Any properly completed, and if required, signed form, statement, certification, declaration, or any other document permitting or required to be submitted or filed with the city or by written request for information to the business entity by the city.

“SALES REVENUE.” Receipts from the sale, lease or rental of goods, services, or property.

“TAXABLE GROSS RECEIPTS.” In case of a business entity have payroll or sales revenues only within the city means “GROSS RECEIPTS” as defined above.

“TAXABLE YEAR.” The calendar year or fiscal year ending during the calendar year, upon the basis of which gross receipts are computed.

“TAX DISTRICT.” Any city of the first through fifth class, county, urban county, charter county, consolidated local government, school district, special taxing district or any other statutorily created entity with the authority to levy net profits, gross receipts, or occupational license fees to ensure that the applicant is following all regulatory requirements of the City or other applicable subdivisions of the Commonwealth of Kentucky.

§ 110.02 PURPOSE.

The purpose of this chapter is to impose an Occupational License fee on those persons engaged in franchises, trades, occupations, professions, and other businesses in the city and provide the necessary regulations for enforcement and administration.

§ 110.03 LEVY AND IMPOSITION.

Subject to the provisions of KRS 67.750 and 67.795, and except as otherwise provided herein, an Occupational License Fee is hereby levied and imposed upon all persons and business entities engaged in any franchise, trade, occupation, profession, or other business operating in the city, for the privilege of that engagement (“Occupational License”).

§ 110.04 OCCUPATIONAL LICENSE APPLICATION AND LICENSE REQUIRED.

(A) Every person and business entity operating or engaged in any business, franchise, trade, occupation, or profession in the city and every employer required by this chapter or statute to withhold the payroll fee specified herein shall apply for and obtain an occupational license before commencing business or work activity in the city.

(B) Each applicant shall complete the city’s application for an Occupational License and pay an application fee of \$60 (“application fee”) before operating or engaging in any business in the city. No application for an Occupational License shall be accepted by the Clerk/Treasurer without payment of this application fee, and the payment of any other Occupational License fee or business regulatory license fee otherwise due from the applicant at that time. After payment of the application fee, the Licensee shall annually pay the Occupational License fees as outlined in § 110.06. If a person fails to apply and pay the \$60 fee before operating or engaging in any business in the city, the application fee will double to \$120.

(C) Licensees shall notify the city of any changes in address, cessation of business, or other changes rendering the information previously supplied to the city on the Occupational License application inaccurate.

(D) The form and content of the annual Occupational License required by this chapter and the application for it shall be determined by the City Clerk/Treasurer.

(E) All applications for an Occupational License or other regulatory business license shall be reviewed by the City Clerk/Treasurer and may be referred to the City Administrative Officer or other city employees or officers.

§ 110.05 PROHIBITIONS.

Nobody shall conspire, cause, permit, promote, allow, aid, assist, encourage, or engage in any franchise, trade, occupation, profession, or other business in the city for which the annual Occupational License has not been issued.

§ 110.06 OCCUPATIONAL LICENSE FEE PAYMENT REQUIRED AND LICENSE FEE SCHEDULE.

(A) Every person or business entity engaged in any business for profit and any person or business entity that is required to make a filing with the Internal Revenue Service or the Kentucky Revenue Cabinet shall be required to file and pay to the city an Occupational License fee for the privilege of engaging in such activities within the city. The Occupational License fee shall be measured as follows:

(1) The Occupational License fee for employees shall be 2.50% of all wages and compensation paid or payable for work done or services performed or rendered in the city by every resident and nonresident who is an employee;

(2) Every business shall pay an Occupational License fee on its gross receipts or sales in the city. Persons shall submit federal tax forms (i.e., Forms 1120 and 1120-S or 1040 Schedule C or a certified affidavit if no federal tax return is filed) that show gross receipts or sales for the previous tax year.

(B) Computation of the gross receipts of all businesses, trades, professions, or occupations from activities conducted within the city during the preceding calendar shall be made upon forms provided by the City Clerk/Treasurer in the amount as outlined in the following table except as excluded herein:

<i>Total Gross Receipts (Dollars)</i>	<i>Amount of Tax (Dollars)</i>
\$ 0 – 2,500	\$ 25.00
\$ 2,501 - 5,000	\$ 60.00
\$ 5,001 - 10,000	\$ 100.00
\$ 10,001 - 25,000	\$ 150.00
\$ 25,001 - 50,000	\$ 200.00
\$ 50,001- 100,000	\$ 250.00
\$ 100,001 - 200,000	\$ 350.00
\$ 200,001 - 300,000	\$ 450.00
\$ 300,001 - 400,000	\$ 550.00
\$ 400,001 - 500,000	\$ 700.00

\$ 500,001 - 600,000	\$ 850.00
\$ 600,001 - 700,000	\$ 1,000.00
\$ 700,001 - 800,000	\$ 1,150.00
\$ 800,001 - 900,000	\$ 1,300.00
\$ 900,001 - 1,000,000	\$ 1,450.00
\$ 1,000,001 - 2,000,000	\$ 1,600.00
\$ 2,000,001 - 3,000,000	\$ 1,750.00
\$ 3,000,001 - 4,000,000	\$ 2,500.00
\$ 4,000,001 - 5,000,000	\$ 3,500.00
\$ 5,000,001 - 10,000,000	\$ 4,500.00
\$ 10,000,001 and above	\$ 6,000.00

(C) A rental property owner engaged in the business of leasing real property, including, but not limited to, residential, commercial, or industrial properties, shall pay an annual license tax to the city in the amount of .01 times the rental property owner's gross receipts but not less than the amount of one hundred dollars (\$100.00) instead of the amounts listed in the table above. Rental property owners are required to submit applicable federal tax forms with their return, including but not limited to a 1040 Schedule E, with their return and payment of this fee.

(D) Every person engaged in the business of selling fireworks shall pay an annual license tax to the city in the amount of one thousand dollars (\$1,000.00) instead of the amounts listed in the table above.

(E) If any business entity dissolves, ceases to operate, or withdraws from the city during any taxable year, or if any business entity in any manner surrenders or loses its charter during any taxable year, the dissolution, cessation of business, withdrawal, or loss or surrender of charter shall not defeat the filing of returns and the assessment and collection of any Occupational License fee for the period of that taxable year during which the business entity had business activity in the city.

§ 110.07 APPORTIONMENT OF GROSS RECEIPTS IN CALCULATING FEE DUE.

(A) Except as provided in division (D) below, gross receipts shall be apportioned as follows:

(1) For business entities with both payroll and sales revenue in more than one tax district, by multiplying the gross receipts by a fraction, the numerator of which is the payroll factor, described in division (B) below, plus the sales factor, described in division (C) below, and the denominator of which shall be two; and

(2) For business entities with sales revenue in more than one tax district, by multiplying the gross receipts by the sales factor as set forth in division (C) below.

(3) For the purpose of divisions (A) through (E) of this section, the business entity shall file an apportionment form provided by the city.

(B) The payroll factor is a fraction, the numerator of which is the total amount paid or payable in the city during the tax period by the business entity for compensation, and the denominator of which is the total compensation paid or payable by the business entity everywhere during the tax period. Compensation is paid or payable in the city based on the time the individual's service is performed within the city.

(C) The sales factor is a fraction, the numerator of which is the total sales revenue of the business entity in the city during the tax period, and the denominator of which is the total sales revenue of the business entity everywhere during the tax period.

(1) The sale, lease, or rental of tangible personal property is in the city if:

(a) The property is delivered or shipped to a purchaser, other than the United States government, or to the designee of the purchaser within the city regardless of the f.o.b. point or other conditions of the sale; or

(b) The property is shipped from an office, store, warehouse, factory, or other place of storage in the city and the purchaser is the United States government.

(2) Sales revenues, other than revenues from the sale, lease or rental of tangible personal property or the lease or rental of real property, are apportioned to the city based upon a fraction, the numerator of which is the time spent in performing such income-producing activity within the city and the denominator of which is the total time spent performing that income-producing activity.

(3) Sales revenue from the sale, lease, or rental of real property is allocated to the tax district where the property is located.

(D) If the apportionment provisions of this section do not fairly represent the extent of the business entity's activity in the city, the business entity may petition the city or the city may require, in respect to all or any part of the business entity's business activity, if reasonable:

(1) Separate accounting;

(2) The exclusion of any one or more of the factors;

(3) The inclusion of one or more additional factors which will fairly represent the business entity's business activity in the city; or

(4) The employment of any other method to effectuate an equitable allocation and apportionment of gross receipts. The city must approve any alternate apportionment method prior to its implementation by the business entity. Once an alternate apportionment method is approved by the city, the business entity must apply such apportionment scheme in all future tax years, unless otherwise directed by the city.

(E) When compensation is paid or payable for work done or services performed or rendered by an employee, both within and without the city, the license fee shall be measured by that part of the compensation paid or payable as a result of work done or service performed or rendered within the city. The license fee shall be computed by obtaining the percentage which the compensation for work performed or services rendered within the city bears to the total wages and compensation paid or payable. In order for the city to verify the accuracy of a taxpayer's reported percentages under this division, the taxpayer shall maintain adequate records.

(F) All partnerships, S corporations, and all other entities where income is "passed through" to the owners are subject to this chapter. The Occupational License fee imposed in this chapter is assessed against gross receipts before it is "passed through" these entities to the owners.

(G) If a business entity makes, or is required to make, a federal income tax return, the Occupational License fee shall be computed for the purposes of this chapter on the basis of the same calendar or fiscal year required by the federal government and shall employ the same methods of accounting required for federal income tax purposes.

(H) If any business entity dissolves, ceases to operate or withdraws from the city during any taxable year, or if any business entity in any manner surrenders or loses its charter during any taxable year, the dissolution, cessation or business, withdrawal, or loss or surrender of charter shall not defeat or excuse the requirement to file returns nor the assessment and collection any Occupational License fee for the period of that taxable year during which the business entity had business activity in the city.

§ 110.08 EMPLOYERS SHALL WITHHOLD FEE.

(A) Every employer making payment of compensation to an employee shall deduct and withhold from the compensation an Occupational License fee calculated under § 110.06.

(B) Every employer required to deduct and withhold a fee under this section shall, for the quarter ending after January 1 and for each quarter ending thereafter, on or before the end of the month following the close of each quarter, make a return and report to the city, and pay to the city, the fee required to be withheld under this section, unless the employer is permitted or required to report within a reasonable time after some other period as determined by the city.

(C) Every employer who fails to withhold or pay to the city any sums required by this subchapter to be withheld and paid shall be personally and individually liable to the city for any sum or sums withheld or required to be withheld in accordance with the provisions of this section.

(D) The city shall have a lien upon all the property of any employer who fails to withhold or pay over to the city sums required to be withheld under this section. If the employer withholds, but fails to pay, the amounts withheld to the city, the lien shall commence as of the date the amounts withheld were required to be paid to the city. If the employer fails to withhold, the lien shall commence at the time the liability of the employer is assessed by the city.

(E) Every employer required to deduct and withhold a fee under this section shall annually on or before February 28 of each year complete and file on a form furnished or approved by the city a reconciliation of the Occupational License fee withheld where compensation is paid or payable to employees. Either copies of federal forms W-2 and W-3, transmittal of wage and tax statements, or a detailed employee listing with the required equivalent information, as determined by the city, shall be submitted.

(F) Every employer shall furnish each employee a statement on or before January 31 of each year showing the amount of compensation and Occupational License fee deducted by the employer from the compensation paid to the employee for payment to the city during the preceding calendar year.

(G) An employer shall be liable for the payment of the fee required to be deducted and withheld under this section.

(H) The president, vice president, secretary, treasurer or any other person holding an equivalent corporate office of any business entity subject to this section shall be personally and individually liable, both jointly and severally, for any fee required to be withheld from compensation paid or payable to one or more employees of the business entity, and neither the corporate dissolution or withdrawal of the business entity from the city, nor the cessation of holding any corporate office, shall discharge that liability; provided that the personal and individual liability shall apply to each and every person holding the corporate office at the time the fee becomes or became obligated.

(I) Notwithstanding divisions (H) and (I) above, every employee receiving compensation in the city subject to the fee imposed under § 110.06 shall be personally liable for any amount due. In all cases where the employer does not withhold the fee levied under this chapter from the employee, such employee or employees shall be responsible for filing with the city each quarter in the same manner as if they were the employer.

§ 110.09 GROSS RECEIPT RETURNS REQUIRED.

(A) Unless otherwise specified in this chapter, every business entity and employer required to have an Occupational License from the city shall provide to the city all information necessary to assess the appropriate Occupational License fee. All business entity returns made for the preceding taxable year shall be made not later than April 15, except returns made on the basis of a fiscal year,

which shall be made by the fifteenth day of the fourth month following the close of the fiscal year. The returns shall be made on the forms available from the office of the City Clerk/Treasurer.

(B) Every business entity shall submit a copy of its federal income tax return and all supporting statements and schedules at the time of filing its Occupational License Return with the city. Whenever, at the discretion of the city, it is necessary to examine the federal income tax return of any business entity to audit the return, the city may compel the business entity to produce for inspection a copy of any statements and schedules in support thereof that have not been previously filed. The city may also require copies of reports or adjustments made by the federal government and/or other financial documents maintained by the business entity.

(C) Every business entity subject to an Occupational License fee governed by the provisions of this chapter shall keep records, render under oath statements, make returns, and comply with rules and regulations as the city from time to time may prescribe. Whenever the city deems it necessary, the city may require a business entity, by notice served to the business entity, to make a return, render statements under oath, or keep records, as the city deems sufficient to determine the fee liability of the business entity.

(D) The city may require, for the purpose of ascertaining the correctness of any return or for the purpose of making an estimate of the taxable income of any business entity, the attendance of a representative of the business entity or of any other person having knowledge of the business entity or on the premises.

(E) The full amount of the unpaid fee payable by any person or business entity, as appears from the face of the return and without regard to any extension of time for filing the return, shall be paid to the city at the time the Occupational License fee return is filed with the city.

(F) Every business entity making payments of \$600 or more to persons other than employees for services performed within the city are responsible for maintaining records of those payments and for completing Form 1099 SF, Statement of Non-Employee Compensation, on or before February 28 of the year following the close of the calendar year in which such compensation was paid. Persons or business entities that not required to remit a Form 1099 remain liable to the city to remit equivalent information for compensation made to any persons or business entities that are not employees.

(G) If the time for filing a return is extended, the business entity shall pay, as part of the fee, an amount equal to 12% per annum simple interest on the fee shown due on the return, but not previously paid, from the time the fee was due until the return is actually filed and the fee paid to the city. Any fraction of a month shall count as an entire month.

§ 110.10 EXTENSIONS OF FILING TIME.

The city may grant any business entity an extension of not more than six months for filing its return unless a longer extension has been granted by the Internal Revenue Service or a longer extension is agreed to by the city and the business entity. An extension may only be granted if the business entity, on or before the date prescribed for payment of the Occupational License fee, requests the extension and pays the amount properly estimated as its fee. All requests for an extension shall be made in writing.

§ 110.11 REFUND PROCEDURES.

(A) Where an overpayment of fee due is made under § 110.06, a refund or credit shall be made to the employer, but only to the extent of the overpayment and only if a written application for refund or credit is received by the city within two years from the date the overpayment was originally made.

(B) An employee who has compensation attributable to activities performed outside the city, based on time spent outside the city, whose employer has withheld and remitted to this city the Occupational License fee on the compensation attributable to activities performed outside the city may file for a refund within two years of the date prescribed by law for the filing of a return. The employee shall provide a schedule and computation sufficient to verify the refund claim and the city may confirm with the employer the percentage of time spent outside the city and the amount of compensation attributable to activities performed outside the city prior to approval of the refund.

(C) Where there has been an overpayment of fee under § 110.06, a refund or credit shall be made to any person or business entity to the extent of the overpayment only if a written application for refund or credit is received by the city from the person or business entity within two years from the date the overpayment was made. No refund shall be made of any fee paid unless a complete return is filed as required by § 110.09.

§ 110.12 AUDIT PROVISIONS.

(A) As soon as practicable after each return is received, the city may examine and audit the return. If the amount of fee computed by the city is greater than the amount returned by the business entity, the additional fee shall be assessed and a notice of assessment mailed to the business entity by the city within five years from the date the return was filed, except as otherwise provided in this section.

(1) In case of a failure to file a return or of a fraudulent return, the city may assess the additional fee at any time and there shall be no time limitations for bringing an action under this chapter.

(2) In the case of a return where a business entity understates gross receipts, or omits an amount properly includable in gross receipts, or both, which understatement or omission, or both, is in excess of 25% of the amount of gross receipts stated in the return, the additional fee may be assessed at any time within six years after the return was filed.

(3) In the case of an assessment of additional fee relating directly to adjustments resulting from a final determination of a federal audit, the additional fee may be assessed before the expiration of the times provided in this subsection, or six months from the date the city receives the final determination of the federal audit from the business entity, whichever is later.

(4) The times provided in this division may be extended by agreement between the business entity and the city. For the purposes of this division, a return filed before the last day prescribed by law for filing the return shall be considered as filed on the last day. Any extension granted for filing the return shall also be considered as extending the last day prescribed by law for filing the return.

(B) Every business entity shall submit a copy of the final determination of the federal audit within 30 days of the conclusion of the federal audit.

(C) In addition to all other remedies available to the city, the city may initiate a civil action for the collection of any additional unpaid fee within the times prescribed in division(A) above.

§ 110.13 ADMINISTRATIVE PROVISIONS.

(A) The City Clerk/Treasurer or any employee or agent designated thereby is authorized to examine the books, papers, and records of any employer or supposed employer, person, or of any business entity or supposed business entity to determine the accuracy of the any return made, or if no return was made, to ascertain the amount of Occupational License due under the terms of this chapter. Each such employer or supposed employer or business entity or supposed business entity shall give to the Clerk/Treasurer or his or her duly authorized agent or employee the means, facilities, and opportunities of the making of such examination and investigation. The

Clerk/Treasurer is hereby authorized to examine any person under oath concerning any compensation or gross receipts that are shown or should have been shown in a return and may compel the production of books, papers, records, and the attendance of all persons, whether as parties or as witnesses, whom he or she believes to have knowledge of such gross receipts or compensation to the extent that any officer empowered to administer oaths in this Commonwealth is permitted to so order.

(B) No suit shall be maintained in any court to restrain or delay the collection or payment of the fee levied by this chapter.

(C) Any fee collected pursuant to the provisions of this chapter may be refunded or credited within two years of the date prescribed by law for the filing of a return or the date the money was paid to the city, whichever is the later, except that:

(1) In any case, where the assessment period contained in § 110.10 has been extended by an agreement between the business entity and the city, the limitation contained in this division shall be extended accordingly.

(2) If the claim for refund or credit relates directly to adjustments resulting from a federal audit, the business entity shall file a claim for refund or credit within the time provided for in this subsection or six months from the conclusion of the federal audit, whichever is later.

(D) For the purposes of division (E) below, a return filed before the last day prescribed by law for filing the return shall be considered as filed on the last day.

(E) The authority to refund or credit overpayments of fees collected pursuant to this chapter is vested exclusively in the city.

(F) To reduce administrative costs and to minimize paperwork for employers, employees, and business entities, this chapter shall be administered in conjunction any of the city's business regulations or police powers as maybe deemed necessary and efficient.

§ 110.14 ENFORCEMENT.

The City Clerk/Treasurer is charged with the enforcement of the provisions of this chapter and is empowered to prescribe, adopt, promulgate, and enforce rules and regulations relating to any matter or thing pertaining to the administration and enforcement of the provisions of this chapter, including but not limited to provisions for the re-examination and correction of returns as to which an overpayment or underpayment is claimed or found to have been made, and the rules and regulations promulgated by it shall be binding on all licensees and employers affected. It shall be the duty of the City Clerk/Treasurer to collect and receive all license fees imposed by this subchapter and to keep records showing the amounts received by him from each employer. The city may contract by inter-local agreement to have any other governmental entity administer and collect the Occupational License fee due under this chapter.

§ 110.15 FINANCIAL INFORMATION SHALL REMAIN CONFIDENTIAL.

(A) No present or former employee of the city shall intentionally and without authorization inspect or divulge any information acquired by him or her of the affairs of any person, or information regarding the tax scheduled, returns, or reports required to be field with the city or other proper officer, or any information produced by a hearing or investigation, insofar as the information may have to do with the affairs of the person's business. This prohibition does not extend to information required in prosecutions for making false reports or returns for taxation, or any other infraction of the tax law, or in any way made a matter for public record, nor does it preclude furnishing any taxpayer or the taxpayer's properly authorized agent with information respecting his or her own return. Further, this prohibition does not preclude any employee of the city from testifying in any court or by deposition, or from introducing as evidence returns or reports

filed with the city, in an action for violation of a tax or fee law of the city or other tax district or in any action challenging the city's tax or fee laws or in any action in which the income of the business entity is a relevant issue at trial.

(B) The city reserves the right to disclose to the Commissioner of Revenue of the Commonwealth of Kentucky or his or her duly authorized agent all such information and rights to inspect any of the books and records of the city if the Commissioner of Revenue of the Commonwealth of Kentucky grants to the city the reciprocal right to obtain information from the files and records of the Kentucky Department of Revenue and maintains the privileged character of the information so furnished. Furthermore, that the city may publish statistics based on such information in such a manner as not to reveal data respecting gross receipts or compensation of any person or business entity.

(C) In addition, the city is empowered to execute similar reciprocity agreements as described in division (B) above with any other taxing entity should there be a need for exchange of information to effect diligent enforcement of this section or the ordinances of the other taxing entity.

§ 110.16 USE OF OCCUPATIONAL LICENSE FEE.

All money derived from the Occupational License fees under the provisions of this chapter shall be paid to the City Clerk/Treasurer, placed to the credit of the General Fund of the city, and be used and expended in defraying the current, general, and incidental expenses of the city.

§ 110.17 OTHER TAXES AND FEES TO BE PAID.

The Occupational License fee prescribed in this chapter is not in lieu of, but are in addition to, any taxes and fees required to be paid under any other ordinance of the city.

§ 110.18 REGULATORY BUSINESS AND OCCUPATIONAL REGISTRATION AND REGULATION.

(A) Any person or business entity engaged in any franchise, trade, occupation profession or other business in the city shall file an Occupational License application with the city Clerk-Treasurer and must first obtain an annual license before commencing or continuing business in the city.

(B) This section shall be administered by the City Clerk/Treasurer, under the direction of the Mayor. The City Clerk/Treasurer with the approval of the Mayor shall have authority to issue and promulgate such regulations as he or she may consider necessary for the administration of this chapter, provided such regulations are not inconsistent with the provisions of this chapter; and provided further that such regulations when promulgated are approved by the City Council. No license shall be issued for any unlawful activity, or for any business that the City Clerk/Treasurer with the approval of the Mayor, shall consider to be detrimental to the public welfare, or contrary to the public interest, but any such decision to refuse to issue a license may be appealed to the City Council.

(C) If any business entity, person, association, firm, or corporation should fail to comply this chapter, the City Clerk/Treasurer shall report in writing the names, address and nature of the trade, profession, occupation, or business being carried on by such delinquents to the Mayor.

(D) Provided that an applicant is not in violation of any city ordinance and not otherwise operating in violation of any law, a license certificate shall be issued to each person or business entity filing a business license application and paying all fees and Occupational License fees due under this or any other city ordinance. Such certificate shall show the year for which issued, the name of the person to whom issued and the address or location of the place of business being licensed. A license may be transferred from one person to another if the kind of business is not materially changed and

may be transferred to cover another location if a taxpayer moves his or her place of business. Each taxpayer shall display the license certificate in a conspicuous place in each licensed place of business. The licenses issued under the provisions of this chapter shall be for the same license year provided for under § 110.10.

§ 110.19 REVOCATION OR SUSPENSION OF OCCUPATIONAL AND BUSINESS LICENSES.

(A) Any Occupational License or other business license issued under this chapter, or any other authority of the city, may after notice to the holder thereof, and after a hearing before City Council as hereinafter provided, be revoked, or suspended by the City Council for the following reasons:

(1) If any person licensed under this chapter is convicted of a felony, a misdemeanor for which a jail sentence may be imposed, any other crime in which moral turpitude is involved, or any other crime which directly relates to the business, occupation, or profession of which a license was issued pursuant to the terms of this chapter. However, in making the decision to revoke or suspend the license, the City Council shall consider:

(a) The nature or seriousness of the crime for which the person was convicted;

(b) The relationship of the crime to the purpose of regulating the business, occupation, or profession for which the license was issued;

(c) The relationship of the crime to the ability, capacity and fitness required to perform the duties and to discharge the responsibilities of the operation of the business, occupation, or profession for which the license was issued; and

(d) The extent to which the person may have been successfully rehabilitated.

(2) If there shall occur in, on or at the premises covered by the license any constitution that is a nuisance or obnoxious to the morals and general welfare of the public; or

(3) If any person is disorderly in, on or at the premises covered by the license and disturbs the good order of the community or the license holder suffers or permits any disorderly conduct in, on, or at the licensed premises; or

(4) If the Licensee misrepresents any material facts as to the type or kind of business stated in his or her application or tax return or other fact necessary or proper to determine the regulatory fee to be paid; or

(5) If the Licensee fails to provide supporting tax return documentation required by this ordinance;

(6) If the Licensed refused a right of entry to the Building Inspector or other city officer or employee requiring entry for the purpose of conducting inspection as specified or permitted by ordinance; or

(7) If there shall occur in, on, or at the business premises any violation of any city or state code or ordinance or if the Licensee suffers or permits any violation of any city or state code or ordinance in, on, or at the licensed premises.

(B) When the Mayor or City Clerk/Treasurer has probable cause to believe that a license should be revoked for any of the causes enumerated herein, he or she shall prefer charges against the Licensee with the City Clerk/Treasurer. The charges shall be in writing and each charge shall be clearly set out. Within three days after the filing of the charges and of the time of the hearing thereof shall be mailed to the licensee at the address shown on the license and a hearing before the City Administrative Officer shall be held within ten days after the filing of the charges. After the hearing, the City Administrative Officer shall issue findings of fact and conclusions of law on the charges.

The decision of the City Administrative Officer may be appealed to the City Council, which will conduct a de novo hearing on the charges. The evidence presented to City Council shall be transcribed and the action taken by City Council on the charges shall be reduced to writing and recorded in the minute book. An aggrieved party may appeal the City Council decision to a court of appropriate jurisdiction in Campbell County, Ky.

§ 110.20 LICENSEES' BUILDINGS AND PREMISES TO COMPLY WITH STATE AND LOCAL REQUIREMENTS AND LAWS.

No license shall be issued for the activities of any business if the premises, building, or real property is used for purposes do not fully comply with all applicable state and federal laws and ordinances of the city. No license or permit shall be issued for the conduct of any business or performance of any act that would involve a violation of the city's zoning ordinance or otherwise constitutes a nuisance.

§ 110.21 DUTY TO ALLOW INSPECTIONS.

(A) Whenever inspections of the premises used for, or in connection with, the operation of a licensed business or occupation are provided for or required by city ordinances, or are reasonably necessary to secure compliance with any ordinance provision or to detect violations thereof, it shall be the duty of the licensee, or the person in charge of the premises to be inspected, to admit any officer or employee of the city who is authorized or directed to make such inspection for the purpose of making the inspection.

(B) Whenever an analysis of any commodity or material is reasonably necessary to secure conformance with an ordinance provision or to detect violations thereof, it shall be the duty of the licensee to give to any authorized officer or employee of the city requesting the same sufficient samples of such material or commodity for such analysis.

(C) In addition to any other penalty which may be provided, the Mayor may revoke the license of any licensed proprietor of any licensed business in the city who refuses to permit any such officer or employee authorized to make such inspection or take such sample to make the inspection, or who interferes with such officer or employee while in the performance of his or her duty in making such inspection.

No license shall be revoked for such cause unless written demand is made upon the licensee or person in charge of the premises, in the name of the city, stating that such inspection or sample is desired at the time it is sought to make the inspection or obtain the sample.

§ 110.99 PENALTIES

(A) A person or business entity subject to tax on gross receipts maybe subject to a penalty equal to five percent (5%) of the tax due for each calendar month or fraction thereof if the person or business entity:

(1) Fails to file any return, report, or supporting federal tax-return documentation as required by this ordinance on or before the due date prescribed for filing or as extended by the city; or

(2) Fails to pay the tax computed on the return or report on or before the due date prescribed for payment.

(3) The total penalty levied pursuant to this subsection shall not exceed twenty-five percent (25%) of the total tax due; however, the penalty shall not be less than twenty-five dollars (\$25.00).

(B) Every employer who fails to file a return, pay the fees on or before the time prescribed under § 110.06, or submit the required federal tax forms required under §§ 110.06 (A) and (C) and

110.09 (F) may be subject to a penalty in amount equal to five percent (5%) of the tax due for each calendar month or fraction thereof. The total penalty levied pursuant to this section shall not exceed twenty-five percent (25%) of the total tax due; however, the penalty shall not be less than twenty-five dollars (\$25.00).

(C) In addition to the penalties prescribed in this section, any business entity or employer shall pay, as part of the fee, an amount equal to twelve percent (12%) per annum simple interest on the fee shown due, but not previously paid, from the time the fee was due until the fee is paid to the city. A fraction off a month is counted as an entire month.

(D) Every fee imposed by this chapter, and all increases, interest, and penalties thereon shall become from the time the fee is due and payable a personal debt of the taxpayer to the city.

(E) The city may enforce the collection of the Occupational License fee due under § 110.06 and any fees, penalties, and interest as provided in this section by filing a civil action in a court of appropriate jurisdiction. To the extent authorized by law, the City shall be entitled to recover all court costs and reasonable attorney fees incurred by it in enforcing any provision of this chapter.

(F) In addition to the penalties prescribed in this section, any business entity or employer who willfully fails to make a return or willfully makes a false return, or who willfully fails to pay taxes owing or collected or provide required documentation, with the intent to evade payment of the fee or amount collected, or any part thereof, shall be guilty of a Class A misdemeanor.

(G) Any person who willfully aids or assists in, or procures, counsels, or advises the preparation or presentation under, or in connection with, any matter arising under this chapter of a return, affidavit, claim, or other document, which is fraudulent or is false as to any material matter, whether or not the falsity or fraud is with the knowledge or consent of the person authorized or required to present the return, affidavit, claim, or document, shall be guilty of a Class A misdemeanor.

First Reading: May 16, 2023

Second Reading:

CITY OF DAYTON, KENTUCKY

By: _____
Mayor Ben Baker

ATTEST:

Tristan Klein, City Clerk/Treasurer

**CITY OF DAYTON, KENTUCKY
ORDINANCE NO. 2023#4**

**ADDING A NEW SECTION 37.02 AND AMENDING
SECTION 37.04 OF THE DAYTON CODE OF
ORDINANCES RELATED TO THE PAYMENT,
COLLECTION, AND ENFORCEMENT OF THE CITY'S AD
VALOREM PROPERTY TAXES.**

WHEREAS, during the 2023 Kentucky General Assembly legislative session, the Kentucky Legislature amended KRS 65.8801 to 65.8839 to allow code enforcement liens to be placed on cities' ad valorem tax bills ("SB 141"); and

WHEREAS, the City of Dayton ("City") has passed an ordinance pursuant to KRS 91A.070(2); and

WHEREAS, the City wishes to clarify its compliance with KRS 91A.070(2) and to incorporate SB 141 into this ordinance.

NOW, THEREFORE, THE CITY OF DAYTON, CAMPBELL COUNTY, KENTUCKY, HEREBY ORDAINS AS FOLLOWS:

A new § 37.02, titled "Payment, Collection, and Enforcement of Taxes," is hereby added to the Dayton Code of Ordinances ("Code") and § 37.04 of the Code is hereby amended, with words being deleted being ~~lined through~~ and words being added underlined as follows:

§ 37.02 PAYMENT, COLLECTION, AND ENFORCEMENT OF TAXES

(A) The due date for city ad valorem property taxes ("property taxes"), unless otherwise modified or changed, is established as November 30 and the delinquency date is established as December 1.

(B) If November 30 falls on a Saturday or Sunday, then the due date would be the next available business day.

(1) The above-referenced dates are fixed in accordance with provisions of KRS 132.285, which provides, in part, that the legislative body of any city adopting a county assessment may fix the due and delinquency dates for property taxes and any other dates that will enable it effectively to adopt the county assessment, notwithstanding any statutory provision to the contrary.

(C) Pursuant to KRS 91A.070(2), any notice/invoice of ad valorem taxes owed on a parcel of real estate in the City of Dayton ("property") shall set forth:

- (1) The name of the owner of the real estate ("the property owner");
- (2) The property address;
- (3) The Parcel Identification Number for the property being taxed;
- (4) The assessed value of the property being taxed;
- (5) The current ad valorem tax rate assessed against the property;
- (6) The total amount of ad valorem taxes to be paid on the property;
- (7) The date on which the taxes are to be paid and when they will become delinquent;

(8) Penalty and interest due on delinquent taxes; and

(9) The location where or manner in which the property taxes may be paid.

(D) The City Clerk and/or the City Administrator are authorized, with the assistance of the City Solicitor, to file in a court of appropriate jurisdiction an action to collect any property taxes, penalty, interest, or any other charges related thereto, and to recover all court costs and reasonable attorney fees incurred to enforce any provision of this chapter.

(E) The amount of any unpaid lien the city has recorded pursuant to KRS 65.8835 (“code enforcement lien”) may be placed on the property tax notice/invoice as a separate item, which shall not be considered a part of the property owner’s ad valorem tax liability. The nonpayment or late payment of a code enforcement lien shall not be enforced under KRS 91A.070 but instead pursuant to KRS 65.8835. The City may elect to use KRS 91.481 to 91.527 to enforce uncollected liens arising pursuant to KRS 65.8835 in the same manner as authorized for unpaid tax bills.

§ 37.04 AD VALOREM TAXES ON MOTOR VEHICLES AND MOTORBOATS.

(A) All ad valorem taxes on motor vehicles and motorboats shall be collected by the Campbell County Clerk in accordance with KRS 134.800.

(B) Ad valorem taxes on motor vehicles and motorboats shall become due and delinquent as set forth in KRS 134.810 and any such taxes not paid by the date when they become delinquent shall be subject to the penalty and interest specified in KRS 134.810.

First Reading: May 16, 2023

Second Reading:

CITY OF DAYTON, KENTUCKY

By: _____

Mayor Ben Baker

ATTEST:

Tristan Klein, City Clerk

**CITY OF DAYTON, KENTUCKY
ORDINANCE NO. 2023#5**

**AN ORDINANCE PROHIBITING THE OPERATION OF
RECYCLING OPERATIONS AND STORAGE OF
RECYCLING MATERIALS IN RESIDENTIALLY AND
COMMERCIALY ZONED AREAS OF THE CITY OF
DAYTON.**

**NOW, THEREFORE BE IT ORDAINED BY THE CITY OF DAYTON,
CAMPBELL COUNTY, KENTUCKY AS FOLLOWS:**

Section I

A new section of the Dayton Code of Ordinances is created as Title XI, Business Regulations, Chapter 118, as follows:

RECYCLING ESTABLISHMENTS AND RECYCLERS

§ 118.01 DEFINITIONS

(1) "Person" means any individual, firm, agency, company, association, partnership, business trust, joint stock company, body politic or corporation.

(2) "Recycler" means a person, firm, or corporation operating a recycling establishment or allowing recycling materials to be deposited, parked, collected, or otherwise located on premises owned or controlled by such person, firm, or corporation.

(3) "Recycling establishment" means any place where wrecked or nonoperative automobiles, vehicles, machines, and other scrap, salvage materials, or recycling materials, as defined below, are deposited, parked, collected, or otherwise located.

(4) "Recycling materials" shall mean old appliances and equipment; scrap copper, brass, iron, steel, and other old or scrap ferrous or nonferrous materials; rope; rags; batteries; paper; plastic; trash, debris, and waste; used tires and rubber debris; or old or used motor-vehicle parts, whether these recycling materials are placed or located on land or in or on trucks, trailers, or other vehicles or equipment.

**§ 118.02 RECYCLERS AND RECYCLING ESTABLISHMENTS PROHIBITED ON
PROPERTIES IN RESIDENTIALLY AND COMMERCIALY ZONED AREAS**

No person shall operate or cause to be operated in the City of Dayton any recycling establishment or store, place, or locate recycling materials on any property located in the city that is zoned for residential or commercial uses.

§ 118.03 CRIMINAL PENALTY

A violation of this ordinance shall be a Class A misdemeanor and a person convicted thereof in a court of competent jurisdiction shall be sentenced to shall pay a criminal fine not to exceed the maximum amount of five hundred dollars (\$500) and/or serve a term of imprisonment not to

exceed the maximum period of twelve (12) months. The penalties provided in this section shall be in addition to any civil fines or civil penalties imposed for violations of other city ordinances.

Section II

This ordinance shall be in full force and effect from and after its adoption, approval, and publication as is required by law.

PASSED by City Council of the City of Dayton, Campbell County, Kentucky assembled in regular session.

First Reading: May 16, 2023
Second Reading: _____

MAYOR BEN BAKER

ATTEST:

TRISTAN KLEIN
CITY CLERK/TREASURER

**CITY OF DAYTON, KENTUCKY
ORDINANCE NO. 2023#6**

**AN ORDINANCE ADDING A NEW SECTION 72.15,
TITLED "VEHICLES CARRYING RECYCLING
MATERIALS," TO THE DAYTON CODE OF
ORDINANCES.**

**NOW, THEREFORE, THE CITY OF DAYTON, CAMPBELL COUNTY,
KENTUCKY, HEREBY ORDAINS AS FOLLOWS:**

A new § 72.15, titled "Vehicles Carrying Recycling Materials," is hereby added to the Dayton Code of Ordinances as follows:

§ 72.15 VEHICLES CARRYING RECYCLING MATERIALS

It shall be unlawful for anyone to park a truck, trailer, or other vehicle or equipment carrying recycling materials, as that term is defined in § 118.01(4), on city streets for a period of eight (8) consecutive hours or longer.

First Reading: May 16, 2023
Second Reading:

CITY OF DAYTON, KENTUCKY

By: _____
Mayor Ben Baker

ATTEST:

Tristan Klein, City Clerk

**CITY OF DAYTON, KENTUCKY
ORDINANCE NO. 2023#7**

AN ORDINANCE ADOPTING THE CITY OF DAYTON, KENTUCKY'S ANNUAL BUDGET FOR THE FISCAL YEAR RUNNING FROM JULY 1, 2023, THROUGH JUNE 30, 2024, AND ESTIMATING REVENUES AND RESOURCES AND APPROPRIATING FUNDS FOR THE CITY TO THE FULL EXTENT AUTHORIZED BY KRS 82.082 AND INTERPRETATIVE CASE LAW.

WHEREAS, a proposed annual operating budget has been prepared and delivered to the City Council of the City of Dayton, Kentucky; and,

WHEREAS, the City Council, having reviewed and discussed the proposed budget, desires to adopt it for Fiscal Year 2024.

NOW THEREFORE, BE IT ORDAINED BY THE CITY OF DAYTON, CAMPBELL COUNTY, KENTUCKY, AS FOLLOWS:

1. The Annual Operating Budget for the Fiscal Year beginning July 1, 2023, and ending June 30, 2024, including all sources of estimated revenues and appropriations for all City funds as set forth in Exhibit 1, which is attached and made by reference a part hereof, is hereby adopted.
2. All encumbrances outstanding on June 30, 2023, for goods not yet provided or services not yet rendered are hereby reappropriated to conform with generally accepted accounting principles for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024.
3. The balance of all capital construction, renovation, improvement projects and grants currently approved and/or nearing completion are hereby approved for reappropriation and carry over for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024.
4. The provisions of this Ordinance are hereby declared to be severable, and if any section, phrase, or provision shall for any reason be declared invalid, such declaration of invalidity shall not affect the validity of the remainder of this Ordinance.
5. All prior Municipal Order/Resolutions and/or or Ordinances or parts of any thereof that are in conflict with this Ordinance are hereby repealed.
6. This Ordinance is adopted pursuant to KRS 83A.060 in that it was introduced on May 16, 2023, and given final reading on June 6, 2023, and this Ordinance shall be in full force and effect upon signature, recordation, and publication in summary pursuant to KRS Chapter 424.

Adopted by City Council of the City of Dayton, Campbell County, Kentucky assembled in regular session.

First Reading: May 16, 2023

Second Reading: June 6, 2023

MAYOR BEN BAKER

ATTEST:

TRISTAN KLEIN
CITY CLERK/TREASURER

City of Dayton Budget 2024

The annual budget for fiscal year beginning July 1, 2023 and ending June 30, 2024 is hereby adopted as follows:

Resources Available	General Fund	Municipal Aid Fund	Econ. Development	Park Board	TIF
Fund Balance Forward:	\$ 2,400,000.00	\$ 115,000.00	\$ 500,000.00	\$ 60,100.00	\$ 900,000.00
Estimated Revenue					
Taxes	\$ 1,640,000.00				\$ 650,000.00
Licenses and Permits	\$ 2,077,200.00				
Fines	\$ 80,650.00				
Intergovernmental	\$ 71,000.00	\$ 118,000.00		\$ 135,000.00	\$ 183,000.00
Charges for Services	\$ 431,600.00				
Miscellaneous	\$ 110,900.00			\$ 400.00	
Grant Restricted	\$ 3,303,120.00			\$ 72,000.00	
Interest	\$ 30,000.00	\$ 2,500.00	\$ 8,000.00	\$ 1,000.00	\$ 10,000.00
Total Estimated Revenue	\$ 7,744,470.00	\$ 120,500.00	\$ 8,000.00	\$ 208,400.00	\$ 843,000.00
Available Appropriations	\$ 10,144,470.00	\$ 235,500.00	\$ 508,000.00	\$ 268,500.00	\$ 1,743,000.00
Appropriations					
General Government	\$ 703,364.40				\$ 130,000.00
Police	\$ 1,536,659.72				
Fire	\$ 1,230,559.95				
Public Works	\$ 494,027.60	\$ 30,000.00		\$ 77,500.00	
Code Enforcement	\$ 136,609.20		\$ 50,000.00		
Parks				\$ 60,000.00	\$ 60,000.00
Economic Development			\$ 135,000.00		
Waste Collection	\$ 232,000.00				
Professional Services	\$ 92,300.00	\$ 50,000.00			\$ 21,000.00
TIF Payment					\$ 505,000.00
Miscellaneous	\$ 48,250.00				
Capital Spending	\$ 4,280,290.00			\$ 98,000.00	
Total Appropriations	\$ 8,754,060.87	\$ 80,000.00	\$ 185,000.00	\$ 235,500.00	\$ 716,000.00
Est. Ending Fund Balances	\$ 1,390,409.13	\$ 155,500.00	\$ 323,000.00	\$ 33,000.00	\$ 1,027,000.00

**CITY OF DAYTON, KENTUCKY
ORDINANCE NO. 2023#8**

**AN ORDINANCE AMENDING SECTION 38.08(C)(1) OF
THE DAYTON CODE OF ORDINANCES RELATED TO
APPEALS OF CODE ENFORCEMENT CITATIONS.**

WHEREAS, enforcement proceedings for Code Enforcement citations are outlined in KRS 65.8825 and Section 38 of the Dayton Code of Ordinances (“Code”); and

WHEREAS, the City wishes to clarify Section 38.08(C)(1) of the Dayton Code of Ordinances to ensure compliance with KRS 65.8825(6).

NOW, THEREFORE, THE CITY OF DAYTON, CAMPBELL COUNTY, KENTUCKY, HEREBY ORDAINS AS FOLLOWS:

Section 38.08, titled “Enforcement Proceedings,” of the Code is hereby amended, with words being deleted being ~~lined through~~ and words being added underlined as follows:

§ 38.08 ENFORCEMENT PROCEEDINGS

(G) (1) The person to whom the citation is issued shall respond to the citation within ~~ten~~ seven (~~407~~) days of the date of issuance by either paying the civil fine or requesting, in writing, a hearing before the Board to contest the citation. If the person fails to respond to the citation within ~~ten~~ seven (~~407~~), the person shall be deemed to have waived the right to a hearing or appeal and the determination that a violation was committed shall be considered final. In this event, the citation, as issued, shall be deemed a final order determining that the violation was committed and imposing the civil fine as set forth in the citation, and the person shall be deemed to have waived the right to appeal the final order to District Court.

First Reading: May 16, 2023
Second Reading:

CITY OF DAYTON, KENTUCKY

By: _____
Mayor Ben Baker

ATTEST:

Tristan Klein, City Clerk

**CITY OF DAYTON, KENTUCKY
ORDINANCE NO. 2023#9**

**AN ORDINANCE AMENDING THE CITY OF DAYTON,
KENTUCKY'S ANNUAL BUDGET FOR THE FISCAL YEAR
RUNNING FROM JULY 1, 2022, THROUGH JUNE 30, 2023,
AND ESTIMATING REVENUES AND RESOURCES AND
APPROPRIATING FUNDS FOR THE CITY TO THE FULL
EXTENT AUTHORIZED BY KRS 82.082 AND
INTERPRETATIVE CASE LAW.**

WHEREAS, a proposed annual operating budget has been prepared and delivered to the City Council of the City of Dayton, Kentucky; and,

WHEREAS, the City Council, having reviewed and discussed the proposed budget, desires to adopt it for Fiscal Year 2023.

**NOW THEREFORE, BE IT ORDAINED BY THE CITY OF DAYTON,
CAMPBELL COUNTY, KENTUCKY, AS FOLLOWS:**

1. The Annual Operating Budget for the Fiscal Year beginning July 1, 2022, and ending June 30, 2023, including all sources of estimated revenues and appropriations for all City funds as set forth in Exhibit 1, which is attached and made by reference a part hereof, is hereby adopted.
2. All encumbrances outstanding on June 30, 2022, for goods not yet provided or services not yet rendered are hereby reappropriated to conform with generally accepted accounting principles for the Fiscal Year beginning July 1, 2022, and ending June 30, 2023.
3. The balance of all capital construction, renovation, improvement projects and grants currently approved and/or nearing completion are hereby approved for reappropriation and carry over for the Fiscal Year beginning July 1, 2022, and ending June 30, 2023.
4. The provisions of this Ordinance are hereby declared to be severable, and if any section, phrase, or provision shall for any reason be declared invalid, such declaration of invalidity shall not affect the validity of the remainder of this Ordinance.
5. All prior Municipal Order/Resolutions and/or or Ordinances or parts of any thereof that are in conflict with this Ordinance are hereby repealed.
6. This Ordinance is adopted pursuant to KRS 83A.060 in that it was introduced on May 16, 2022, and will be given a final reading on June 6, 2022, and this Ordinance shall be in full force and effect upon signature, recordation, and publication in summary pursuant to KRS Chapter 424.

Adopted by City Council of the City of Dayton, Campbell County, Kentucky assembled in regular session.

First Reading: May 16, 2023

Second Reading: _____

City of Dayton Budget 2023- First Amendment

The annual budget for fiscal year beginning July 1, 2022 and ending June 30, 2023 is hereby adopted as follows:

Resources Available	General Fund	Municipal Aid Fund	Econ. Development	Park Board	Grant Park TIF	Manhattan TIF	Sargeant Park
Fund Balance Forward:	\$ 2,100,000.00	\$ 180,000.00	\$ 610,000.00	\$ 95,000.00	\$ 320,000.00	\$ 260,000.00	\$ 30,000.00
Estimated Revenue							
Taxes	\$ 1,790,000.00						
Licenses and Permits	\$ 1,749,150.00						
Fines	\$ 63,150.00						
Intergovernmental	\$ 131,304.00	\$ 118,000.00		\$ 130,000.00	\$ 62,000.00	\$ 377,200.00	
Charges for Services	\$ 409,800.00						
Miscellaneous	\$ 91,300.00			\$ 400.00			
Grant Restricted	\$ 3,335,928.60			\$ 72,000.00			
Interest	\$ 1,500.00	\$ 150.00	\$ 500.00	\$ 75.00	\$ 300.00	\$ 250.00	\$ 200.00
Total Estimated Revenue	\$ 7,572,132.60	\$ 118,150.00	\$ 500.00	\$ 202,475.00	\$ 62,300.00	\$ 377,450.00	\$ 200.00
Available Appropriation	\$ 9,672,132.60	\$ 298,150.00	\$ 610,500.00	\$ 297,475.00	\$ 382,300.00	\$ 637,450.00	\$ 30,200.00
Appropriations							
General Government	\$ 655,050.59 \$ 685,050.59						
Police	\$ 1,476,389.57						
Fire	\$ 1,173,871.79						
Public Works	\$ 435,094.56 \$ 455,094.56	\$ 30,000.00		\$ 77,500.00			
Code Enforcement	\$ 110,523.40		\$ 50,000.00				
Parks				\$ 50,000.00			
Economic Development			\$ 135,000.00				
Waste Collection	\$ 232,000.00						
Professional Services	\$ 67,000.00	\$ 209,000.00					
TIF Payment	\$ 152,000.00 \$ 165,000.00				\$ 62,000.00	\$ 280,000.00	
Miscellaneous	\$ 360,250.00						
Capital Spending	\$ 3,333,777.00			\$ 98,000.00			
Total Appropriations	\$ 8,058,956.91	\$ 239,000.00	\$ 185,000.00	\$ 225,500.00	\$ 62,000.00	\$ 280,000.00	\$ -
Est. Ending Fund Balance	\$ 1,613,175.69	\$ 59,150.00	\$ 425,500.00	\$ 71,975.00	\$ 320,300.00	\$ 357,450.00	\$ 30,200.00

CITY OF DAYTON, KENTUCKY
ORDER-RESOLUTION NO. 2023-16R

AN ORDER-RESOLUTION AUTHORIZING THE MAYOR TO ENTER INTO A MUNICIPAL AID CO-OP PROGRAM CONTRACT BETWEEN THE CITY OF DAYTON, KENTUCKY, AND THE COMMONWEALTH OF KENTUCKY, TRANSPORTATION CABINET, DEPARTMENT OF RURAL AND MUNICIPAL AID FOR THE FISCAL YEAR BEGINNING JULY 1, 2023, AS PROVIDED IN THE KENTUCKY REVISED STATUTES, AND ACCEPTING ALL STREETS REFERRED TO THEREIN AS BEING STREETS WHICH ARE A PART OF THE INCORPORATED CITY.

NOW, THEREFORE, BE IT ORDERED BY THE CITY OF DAYTON, KENTUCKY, AS FOLLOWS:

The Dayton City Council ("City Council") does hereby accept all streets referred to in the attached Contract as being city streets, which are a part of the City of Dayton, Kentucky ("City"); and

The City Council does hereby ratify and adopt all statements, representations, warranties, covenants, and agreements contained in this Contract and does hereby accept the Contract, and by such acceptance, agrees to all the terms and conditions therein stated; and

The City Council hereby authorizes and directs the Mayor of Dayton to sign said Contract, a copy of which is attached as an exhibit to the Order/Resolution, and the Dayton Clerk is hereby authorized and directed to certify thereto.

SO ORDERED and approved by the City Council of the City of Dayton, Kentucky, on this 16th day of May 2023.

MAYOR BEN BAKER

ATTEST:

TRISTAN KLEIN
CITY CLERK/TREASURER

COMMONWEALTH OF KENTUCKY :
CITY OF DAYTON, KENTUCKY :

I, Tristan Klein, City Clerk for the City of Dayton, Kentucky, certify that the foregoing is a true copy of the Order/Resolution above. Given under my hand and seal of office this the _____ day of _____, 2023.

DAYTON CITY CLERK

**MUNICIPAL ROAD AID COOPERATIVE
PROGRAM AGREEMENT**

THIS AGREEMENT, entered into as of the date of the signature below of the Secretary of the Transportation Cabinet, is made by and between the Commonwealth of Kentucky, Transportation Cabinet, Department of Rural and Municipal Aid (“the Department”), and the Legislative Body of the Incorporated City of **DAYTON**, Kentucky (the “City”).

WHEREAS, Kentucky Revised Statutes (KRS) § 177.365(1) provides that 7.7% of revenue resulting from the imposition of motor fuel taxes on taxpayers pursuant to KRS § 138.220(1)(2), KRS § 138.660(1)(2), and KRS § 234.320 shall be set aside by the Finance and Administration Cabinet for the construction, reconstruction, and maintenance of urban roads and streets, and for no other purpose (“Municipal Road Aid Funds”), and

WHEREAS, the City has accepted an invitation from the Department to allow it to participate in a cooperative program to aid the City in the construction, reconstruction, and maintenance of certain roads and bridges using its share of the Municipal Road Aid Funds apportioned to it by the Department as provided below (the “Cooperative Program”), and

NOW THEREFORE, in consideration of the terms and conditions contained herein and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Department and the City agree as follows:

1. Apportionment of Municipal Road Aid Funds. The City’s apportionment of Municipal Road Aid Funds shall be based on revenue estimates supplied by the Office of State Budget Director. For the Fiscal Year beginning July 1, 2022, this amount is **\$118,351.50** (the “Apportionment”). The above referenced estimate is based on the most recent available data and

is subject to change according to available revenue. The Apportionment shall be distributed by the Department to the City in accordance with the terms of this Agreement.

2. Assignment of the Apportionment. The City hereby assigns all of its right, title and interest in and to the Apportionment to the Transportation Cabinet's Division of Accounts for Fiscal Year 2022.

3. Distribution of Municipal Road Aid Funds. The City and the Department agree that the Apportionment shall be distributed by the Department to the City as follows:

a. First Distribution. The Department shall initially distribute to the City sixty percent (60%) of the Apportionment, less three percent (3%) of the Apportionment set aside for the emergency fund below. This initial amount is **\$68,881.00**.

b. Second Distribution. The Department shall distribute up to and including an additional thirty percent (30%) of the Apportionment to the City, less three percent (3%) of the Apportionment set aside for the emergency fund below. The amount of the second distribution will depend on how actual revenues compare to revenue estimates.

c. Final Distribution. The Department shall allocate and distribute the remaining balance of the Apportionment, less three percent (3%) set aside for the emergency fund below. The Final Distribution shall be based on actual revenues tabulated after the end of the fiscal year (June 30).

4. Emergency Fund. The City agrees that three percent (3%) of the Apportionment shall be withheld by the Department in an emergency fund (the "Emergency Fund"). The Emergency Fund shall include three percent (3%) of the total apportionments of all participants in the Cooperative Program, plus any remaining balances from previous fiscal years. The Department, upon written application from a duly authorized representative of the City, may

disburse these funds to the City for the purpose of it using said funds for emergency roadway and bridge projects designated by the City and lying within city limits. The Department may disburse up to fifty percent (50%) of the approved funds to the City for the purpose of it using said funds for emergency roadway and bridge projects designated by the City. Following the completion of the project, after final cost documentation has been submitted and processed, the Department will then distribute the determined remaining amount. If the actual cost of an emergency project is less than the amount of Emergency Funds disbursed by the Department, then the City shall reimburse the difference to the Department.

5. Disbursement of Funds. Upon execution of this Agreement, the Department will disburse the foregoing allocated funds directly to the City to pay for materials, labor and equipment necessary for the City to accomplish construction, reconstruction, and maintenance on streets designated by the City and lying within city limits. This assistance is extended insofar as funds are available from the Apportionment. The City shall be responsible for all costs associated with the construction, reconstruction and maintenance of roadways and bridges in excess of the amount of the Apportionment allocated and disbursed by the Department to the City. The Department may assist the City in fulfilling its needs by disbursing funds to the City for materials and work performed by contract, for materials obtained by contract and for the rental or purchase of road maintenance and construction equipment. Any rental rates shall be based on current edition of the "Blue Book for Rental of Equipment" or the Department's official rental rates. The Department may also disburse funds to the City for the hourly rate for personnel who perform the work. This rate may include employee fringe benefits such as leave overlay, retirement, social security, insurance, etc.

6. Use of Municipal Road Aid Funds. The City agrees and certifies that the Apportionment will be expended by the City solely for the purpose of construction, reconstruction, and maintenance of city streets as defined in KRS § 177.365(4).

7. Rights of Way. The City, if required under applicable law, will acquire any rights-of-way contemplated under this Agreement and assumes responsibility for any claims for damages arising from such acquisitions.

8. Indemnification. The City shall fully indemnify, hold harmless and defend the Department from and against all claims, actions, suits, demands, damages, liabilities, obligations, losses, settlements, judgments, costs and expenses (including without limitation reasonable attorney's fees and costs), whether or not involving a third party claim, which arise out of, relate to or result from (a) any breach of any representation or warranty of the City contained in this Agreement, (b) any breach of any covenant or other obligation or duty of the City under this Agreement or under applicable law, in each case whether or not caused by the negligence of the Department and whether or not the relevant claim has merit.

9. Reimbursement of Losses. The City will reimburse the Department for losses it may sustain arising out of performance of this Agreement. Such loss as sustained by the Department may be charged to the Apportionment in this or future fiscal years.

10. Termination of Agreement. The Department reserves the right to cancel this Agreement at any time deemed to be in the best interest of the Department by giving thirty (30) days written notice of such cancellation to the City. If this Agreement is canceled under this provision, then the City will receive any unpaid portion of the Apportionment from the Finance and Administration Cabinet.

11. Access to Records. The City acknowledges and agrees that pursuant to KRS § 177.369(3) it shall retain all records of the expenditures of the Apportionment for a period of five (5) years and said records, including any books, documents, papers, records, or other evidence, which are directly pertinent to this agreement [records and other prequalification information confidentially disclosed as part of the bid process shall not be deemed as directly pertinent and shall be exempt from disclosure as provided in KRS 61.878(1)(c)], shall be subject to audit by the Finance and Administration Cabinet or its duly authorized agent and made accessible by the City to the Finance and Administration Cabinet or its duly authorized agent for said period of time in order to determine the proper expenditure of said money for the purposes required by KRS § 177.365(1). The City also recognizes that any books, documents, papers, records, or other evidence received during a financial audit or program review shall be subject to the Kentucky Open Records Act, KRS § 61.870 to KRS § 61.884.

12. Authorization. The Legislative Body of the City shall pass a resolution adopting and approving the terms of this Agreement in the form of the resolution attached to this Agreement and made a part hereof. The Chief Executive Officer of the City, and the Commissioner of the Department, or their authorized representatives, insofar as their actions are in accord with the laws of the Commonwealth of Kentucky, shall act for their respective parties on all matters arising under this Agreement.

13. Choice of Law and Venue. All questions as to the execution, validity, interpretation, construction and performance of this Agreement shall be governed by the laws of the Commonwealth of Kentucky. Furthermore, the parties hereto agree that any legal action which is brought on the basis of this Agreement shall be filed in the Franklin County Circuit Court of the Commonwealth of Kentucky.

IN WITNESS WHEREOF, the undersigned have executed this Agreement as of the dates listed below.

CITY OF DAYTON, KENTUCKY

BY: _____

Mayor Ben Baker

(For Kentucky Transportation Cabinet use only)

DEPARTMENT OF RURAL AND MUNICIPAL AID OFFICE OF RURAL & SECONDARY ROADS

BY: _____

Commissioner

APPROVED AS TO FORM AND LEGALITY:

BY: _____

Office of Legal Services

COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET

BY: _____

Secretary

CITY OF DAYTON, KENTUCKY
ORDER-RESOLUTION NO. 2023-17R

AN ORDER-RESOLUTION IDENTIFYING ALL ROADS IN THE
CITY OF DAYTON MAINTAINED BY THE CITY AS PART OF ITS
ROAD SYSTEM FOR PURPOSES OF MUNICIPAL ROAD-AID
FUNDING.

WHEREAS, the Kentucky Transportation Cabinet has requested that the City of Dayton (“City”) identify all streets in the City that that it maintains and approve an order/resolution setting forth this list for purposes of future Municipal Road-Aid funding.

NOW, THEREFORE, BE IT ORDERED BY THE CITY OF DAYTON, KENTUCKY, AS FOLLOWS:

The Dayton City Council (“City Council”) hereby agrees the roads identified on the attached Appendix A are part of the city-maintained road system.

The City maintains the roads identified on Appendix A as well as portions of North Ft. Thomas Avenue/Dayton Pike from Lincoln to Broadview, which is maintenance shared with Fort Thomas, and O’Fallon Avenue from Eden Avenue to Fuhrman Ave., which maintenance is shared with Bellevue, and Blue Ash Circle to Cottonwood Place, which are not identified on Appendix A.

The City agrees the roads identified on the attached Appendix B are not part of the city road system.

SO ORDERED and approved by the City Council of the City of Dayton, Kentucky, on this 16th day of May 2023.

COMMONWEALTH OF KENTUCKY :
CITY OF DAYTON, KENTUCKY :

I, Tristian Klein, City Clerk for the City of Dayton, Kentucky, certify that the foregoing is a true copy of the Order/Resolution above. Given under my hand and seal of office this the _____ day of _____, 2023.

DAYTON CITY CLERK

**Dayton City Commission
Appendix A**

ROUTE	ROAD NAME	LENGTH (MI)
CS-3000	DODD DR	0.17
CS-3001	CLARK ST	0.111
CS-3003	MANHATTAN BLVD	1.336
CS-3005	BENHAM ST	0.167
CS-3006	SECOND AVE	0.574
CS-3007	MAIN ST	0.276
CS-3008	SIXTH AVE	0.57
CS-3009	BENHAM ALY	0.037
CS-3010	BOONE ST	0.165
CS-3011	KENTON ST	0.164
CS-3012	UNNAMED ALY	0.178
CS-3040	UNNAMED ALY	0.09
CS-3041	UNNAMED ALY	0.094
CS-3043	UNNAMED ALY	0.381
CS-3044	FOURTH AVE	0.604
CS-3045	SEVENTH AVE	0.821
CS-3046	CLAY ST	0.188
CS-3047	EDWARDS AVE	0.016
CS-3050	WALNUT ST	0.539
CS-3051	VINE ST	0.39
CS-3052	ERVIN TER	0.53
CS-3053	MCKINNEY ST	0.414
CS-3054	9TH AVE	0.097
CS-3055	DAYTON AVE	0.818
CS-3056	BROOKLYN AVE	0.101
CS-3057	BERRY AVE	0.308
CS-3059	THIRD AVE	0.992
CS-3060	FIFTH AVE	1.199
CS-3061	UNNAMED ALY	0.093
CS-3062	UNNAMED ALY	0.09
CS-3063	UNNAMED ALY	0.38
CS-3064	UNNAMED ALY	0.1
CS-3065	REID ALY	0.104
CS-3067	EIGHTH AVE	0.586
CS-3068	UNNAMED ALY	0.107
CS-3069	SEVENTH AVE	0.09
CS-3070	UNNAMED ALY	0.109
CS-3071	UNNAMED ALY	0.039

CS-3072	TENTH AVE	0.322
CS-3074	BELMONT RD	0.353
CS-3076	LOCUST AVE	0.101
CS-3077	FAIRVIEW AVE	0.151
CS-3081	COTTONWOOD PL	0.171
CS-3082	CHATEAU DR	0.112
CS-3083	ROSE DR	0.204
CS-3084	NORTH RIDGE LN	0.073
CS-3085	DAYTON PIKE	0.716
CS-3087	BEECHWOOD PL	0.106
CS-3088	OSAGE DR	0.032
CS-3089	CHESAPEAKE AVE	0.077
CS-3090	NINTH AVE	0.3
CS-3091	UNNAMED ALY	0.108
CS-3092	UNNAMED ALY	0.089
CS-3093	LINDSEY ST	0.09
CS-3095	THORNTON ST	0.232
CS-3096	UNNAMED ALY	0.069
CS-3097	MAPLE AVE	0.218
CS-3098	SILVER ST	0.049
CS-3099	GREENDEVIL LN	0.249
CS-3101	LINCOLN AVE	0.553
CS-3102	UNNAMED ALY 36	0.061
CS-3103	UNNAMED ALY 2	0.088
CS-3104	UNNAMED ALY 3	0.13
CS-3105	UNNAMED ALY 4	0.05
CS-3107	UNNAMED ALY 5	0.035
CS-3108	UNNAMED ALY 6	0.035
CS-3109	UNNAMED ALY 7	0.03
CS-3110	KREIDLER ALY	0.07
CS-3111	UNNAMED ALY 9	0.041
CS-3112	UNNAMED ALY 10	0.026
CS-3113	UNNAMED ALY 11	0.109
CS-3114	UNNAMED ALY 12	0.027
CS-3115	UNNAMED ALY 13	0.029
CS-3116	UNNAMED ALY 14	0.091
CS-3117	UNNAMED ALY 15	0.086
CS-3118	UNNAMED ALY 16	0.116
CS-3119	UNNAMED ALY 17	0.089
CS-3121	SARGEANT DR	0.056
CS-3122	LYNN DR	0.066
CS-3123	UNNAMED ALY 1	0.346
CS-3124	RIVERPOINTE DR	0.482

CS-3125	GRANT PARK DR	0.43
CS-3126	MICHIGAN AVE	0.1
CS-3127	RIVERPOINTE CT	0.093

**Dayton City Commission
Appendix B**

ROUTE	ROAD NAME	LENGTH (MI)
CS-3120	UNNAMED ALY 18	0.061

**CITY OF DAYTON, KENTUCKY
ORDER/RESOLUTION NO. 2023 #18R**

**ORDER/RESOLUTION AMENDING THE
DAYTON BUSINESS ASSISTANCE PROGRAM
POLICIES AND REGULATIONS.**

Section I

The City has previously authorized a Dayton Business Assistance Program (“DBA”), formerly known as the Commercial Community Advantage Program, to award grants to businesses in the Central Business District based on the policies previously established by the Dayton City Council.

Section II

The City Council now wishes to amend the Rental Assistance Grant section and add a new Commercial Conversion Grant section to the DBA policies and regulations to reflect changes needed to achieve the City’s strategic goals. The changes to the Rental Assistance Grant program are seen in boldface type in the Rental Assistance Grant section in the attached Exhibit “A” and the new Commercial Conversion Grant section is seen in Exhibit “B”.

Section III

The City authorizes the Mayor to execute any contracts and agreements necessary to implement these programs.

Section IV

This Order/Resolution shall be maintained and indexed in the Official Order Book by the City Clerk/Treasurer.

SO ORDERED and approved by the City Council of the City of Dayton, Kentucky, on this 16th day of May 2023.

BE IT HEREBY ORDERED BY THE CITY OF DAYTON, KENTUCKY, AS
FOLLOWS:

MAYOR BEN BAKER

ATTEST:

TRISTAN KLEIN
CITY CLERK/TREASURER

RENTAL ASSISTANCE GRANT

1. Purpose

The rental assistance grant is available to new business tenants to alleviate some of the leasing costs incurred by these new small businesses when starting up or relocating to the City. The rental assistance grant has a secondary benefit to property owners by reducing vacancies.

2. Eligibility

This grant is only available to new commercial leases signed after the date of this municipal order and is only for businesses opening or relocating into commercial buildings in the Central Business District ("CBD"). Eligible businesses can only receive benefits under this program section one time. Businesses already located in the CBD are not eligible. Subleases are not

eligible. No applicant shall be eligible for a grant more than once.

3. Funding

The grant awarded may be up to 50 percent of the lease payment made by the business owner for 12 consecutive months. The maximum award under this program is \$5,000 or \$416.66 per month. Funding for this grant is limited.

Applicants will be considered on a first-come, first-serve basis. All grant funds are released on a reimbursement basis only, i.e., the City will pay rental abatements only after the grant recipient provides the City with evidence of payment to the landlord. The rental assistance program awards fund will be reimbursed to the tenant monthly based on the terms and conditions of the signed contract.

Some of our past recipients include:



4. Additional Requirements

In addition to the general requirements applicable to all applicants for DBA grant funds, applicants of the rental abatement program must also adhere to the following:

1. Applicant must enter into an agreement with the City regarding the terms and conditions of this grant.
2. Provide City with a copy of the applicant's lease agreement, which must include a locked-in rental rate for 36 consecutive months.
3. Complete an affidavit certifying that the proposed or agreed upon lease between the business and landlord is an arms-length transaction.
4. A business applying for the funding must be an initial start-up or is relocating into the City's CBD. Any business already located in this zoning district since the adoption of this program by the city not eligible for this grant.
5. Notify the City of Dayton, Attn: City Administrator, if any lease terms are modified during the term of the award grant.
6. Applicants must agree to background, credit, and reference assessments.
7. Government buildings, government entities, non-profits, national retail franchises, and other business entities that have three (3) or more operating locations are not eligible.
8. All City of Dayton property taxes, fines, liens, licenses, and permits must be current.
9. Must be a NEW business (not currently in operation or in operation at any time over the past five years) in the City of Dayton.
10. Applicant businesses must be located inside the City of Dayton's Central Business District (CBD) zone.
11. Upon opening a business, the building must have signage, as approved by the City of Dayton, displayed in the business in a conspicuous location for a period of no less than two (2) years notifying that the business has received Rental Assistance Grant funds from the city. The sign will not be any larger than 12 inches in width and 8 inches in height and will be purchased by the City.
12. The business shall operate during business hours established in the agreement between the business owner and the City of Dayton. **The business must be open to the public and may not be an "appointment only" storefront.**
13. The business must operate for a period of no less than **three (3) calendar years** within the City of Dayton CBD zone. If business vacates or ends its operations in this zone prior to expiration of three years, the applicant shall owe to the City all funds it received from the City under this agreement on a pro-rated basis. The applicant may submit a written document describing any extenuating circumstances that it alleges caused the premature closure. The City shall decide whether to waive any fees or charges within 30 days after receipt of this document.
14. The City will not pay funds to reimburse individuals in the program for rent payments provided to immediate family members. Immediate family members include parents, children, grandchildren, siblings, grandparents, aunts and uncles, nieces, and nephews.
15. Preference will be given to applicants in the retail and restaurant sector and those providing professional services.
16. Recipients shall be required to attend sessions with the Kentucky Small Business Development Center as agreed upon by the City of Dayton and applicant.
17. Recipient shall be willing to appear in City of Dayton marketing and promotional materials.

5. Additional Stipulations

1. The City of Dayton may refuse an application for any or no reason at all.
2. Program rules and regulations may change at any time without prior notice for any or no reason as solely by the City of Dayton.
3. Any benefits received by the program will cease immediately upon the business closing or discontinuing its operations in Dayton, Kentucky.

DBA

READY TO
SEARCH FOR
THAT PERFECT
STOREFRONT
OPPORTUNITY?

COMMERCIAL CONVERSION GRANT

1. Purpose

The purpose of the commercial conversion grant program is to encourage and promote the redevelopment of commercial space in Dayton's Central Business District ("CBD").

The grant provides a payment of up to 50 percent of the cost of renovating and converting the first floor of certain properties in the CBD that are now used for residential purposes, up to a maximum payment of \$15,000 per structure. This grant is available to the owner of the property who is converting the first floor of from a residential to a commercial use or to the tenant of this first-floor space if the tenant has the property owner's written permission to redevelop this space into commercial property.

2. Eligibility

The grant applies to the following properties in the City of Dayton:

- Properties in the CBD that were originally or traditionally used as commercial space but were converted to residential use before adoption of the Dayton Zoning Code, which means that they are a pre-existing nonconforming use.
- All properties fronting Sixth Avenue from Berry Street to Dayton Street.

To qualify, property owners or tenants must satisfy the following conditions:

- Complete and submit an application to the city, which must be approved by the city prior to the start of the project. This application detail the improvements that will be made to the property along with a proposed budget for these improvements.
- The applicant must be the registered owner of the property that will receive funds or a tenant who has written permission from the property owner to make the improvements to the property.
- For the purpose of monitoring the success and promoting the program, the applicant must provide before and after photos of interior and/or exterior improvements before improvements are made and upon completion of the project.
- The property must be located within the boundaries of the City of Dayton's Central Business District, subject to the restrictions above.
- The project must conform to all local, state, and federal laws, including all applicable zoning and building regulations.
- Commencement of work on the project will not start until the city has approved the application. Starting work prior to this time may be grounds to reject the grant request.
- Applicants must demonstrate how their proposed project will promote the re-use of buildings to provide for a competitive location for commercial activity in the CBD. The focus of this grant is to transform interior spaces of eligible buildings to

attract long-term commercial tenants.

- If a property proposed for rehabilitation is designated as a Historic Property (many properties in the CBD are), the City of Dayton's Architectural Review Board must issue a Certificate of Appropriateness prior to commencement of work.
- Applications must be accompanied by a minimum of two estimates from arms-length contractors capable of completing the proposed work outlined in the application. If the property owner or tenant is providing the labor for the project, two quotes for materials and equipment are required. Funding shall be based on the lowest estimate/quote.
- Eligible costs shall include materials, equipment, and contracted labor to complete the proposed improvements. Labor provided by the owner/tenant is not an eligible cost.
- The property owner or tenant applying for the grant shall be in good standing with the city in terms of any taxes or fees owed or code-enforcement fines imposed.
- Upon project completion, and once all invoices have been paid, an applicant must provide a detailed summary of costs, together with proof of payment to receive reimbursement equal to or less than the grant amount approved by the city at the outset of the work. Any costs above initial estimate is subject to review and approval by the city, but in no case will exceed \$15,000 in total costs.
- Applications will be considered on a "first-come, first-served" basis.
- If the city awards a grant to a property owner or tenant, the grantee must enter into an agreement with the city that outlines the terms and conditions of the grant.

3. Timeline for Project

- The city may conditionally approve a grant, and if so, the applicant shall have one month from the conditional approval date to obtain a building permit (if required). If a building permit is not obtained within one month, the conditional approval is automatically rescinded.
- After the grant is approved by the city, the grantee shall have six (6) months to complete work after the execution of the agreement with the City of Dayton. The grantee may request for extension in writing to the city that explains the reasoning for delay to this deadline. The City will have fourteen (14) days to respond to the request.
- Once work is completed, the building owner shall have six (6) months to locate a tenant for the space or a tenant making improvements will have six (6) months to start operating its business in the space. The grantee may request for extension in writing to the city that explains the reasoning for delay to this deadline. The City will have fourteen (14) days to respond to the request.
- Any business that operates in the new commercial space must be fully licensed by the City.