

Immediate Openings: For Data Entry Operators... For Sales: Work boots and shoes... For Sale: 1994 Clayton Mobile Home...

Help Wanted: Part-time Heritage... Help Wanted: Kastle Inn... Help Wanted: 3 Ferrets, breeders...

MISCELLANEOUS FOR SALE

For Sale: 30 in. Frigidaire electric range... For Sale: Cemetery lots... For Sale: Lots in the Elmwood Cemetery...

For Sale: 1994 Clayton Mobile Home... For Sale: 1994 Chevrolet... For Sale: 1996 Suzuki 4 Wheeler...

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For Sale: 1994 Chevrolet... For Sale: 1996 Suzuki 4 Wheeler... For Sale: 1994 Chevrolet...

MOBILE HOMES FOR SALE

For Sale: 1978 12x60 2 bedroom mobile home... For Sale: 1981 Trailer... For Sale: 3 bedroom mobile home...

Commonwealth of Kentucky 28th Judicial Circuit

Rockcastle Circuit Court - Division 1 Civil Action No. 99-CI-00292 Charles R. Hasty Plaintiff

Blackfire Coal Company, Inc. and Rockcastle County, Kentucky Defendants

NOTICE OF SALE Pursuant to a judgment and order of sale entered in this action on February 25, 2000...

Beginning at a stake corner to Della Rose Smith in the north right of way of Old U.S. Highway Number 25...

Blackfire Coal Company, Inc. obtained title to above described real property by deed dated October 26, 1984...

- 1. The real property shall be sold for cash or upon a credit of sixty (60) days... 2. The bond shall bear interest at the rate of twelve percent... 3. Unpaid property taxes or liens of record at the time of entry of judgment shall be paid out of the proceeds of sale...

Summary of Ordinance No. 1-2000

An Ordinance Relating to the imposition and payment of Occupational and Net Profits Tax on Individuals, business, occupations and professions within the City of Mt. Vernon, Kentucky for the health, education, welfare and convenience of the inhabitants of the City of Mt. Vernon, Kentucky, pursuant to KRS 68.197.

Section 1.01 Definitions

This section contains definitions for certain words and phrases used in the text of the Ordinance. Section 1.02 Occupational License Fee Generally (A) Every person or business engaged in any trade, occupation, or profession...

work performed or rendered in the city. Said occupational tax shall be computed by obtaining the percentage which the salaries, wages, commissions or other compensation earned. Adequate records must be kept in order for the Occupational Tax Administrator to ascertain the accuracy of percentages reported.

(4) All partnerships (not their partners) and S Corporations (not their shareholders) are subject to this ordinance, that is, the Occupational Tax is not "passed through" these entities. In the case of guaranteed payments to partners, the partners are subject to the Occupational Tax on such payments. The partnership will be subject to the Occupational Tax on any income shown on schedule K, page 3 of Form 1065, less guaranteed payments.

(C) Subject to this ordinance is all income derived from the hire, rental value of personal property, including those engaged in business of renting or leasing real estate if said person, association, partnership, corporation, S corporation, joint venture or other entity owns or controls any interest in (1) real estate in City of Mt. Vernon used for commercial or industrial purposes, or (2) more than two (2) residential units or less than five (5) units in City of Mt. Vernon, (see Section 1.08(C)).

(E) Every person or business engaged in farm activity for profit will be subject to the Occupational Tax on any income shown on Federal Schedule C. (F) Sole proprietors, engaged in any business activity for profit, will be subject to the Occupational Tax on any income shown on Federal Schedule G.

(H) A person practicing a business, profession, trade or occupation shall be deemed to be subject to the net profits license fee if the person has a nexus with city of Mt. Vernon sufficient to justify the imposition of the license fee in a manner consistent with the commerce clause and the due process clause of the Fourteenth Amendment to the Constitution of the United States, and other applicable federal law.

lowing connections between a person/business entity in City of Mt. Vernon and community establish a sufficient nexus: (a) Location of a place of business in the City; (b) Frequent and continuing entry into the City in the course of business...

Section 1.03 Return Requirements This section requires the filing of a return by any person or business engaged in a trade, occupation, or profession with the City of Mt. Vernon; (b) requires employers to collect and pay quarterly all occupational taxes due for employees earning wages or commissions within the City of Mt. Vernon; (c) provides for a method of recovering any overpayment of the occupational tax.

Section 1.04 Extension of Date for Returns-Interest This section provides methods to obtain extensions for filing returns and provides for the collection of interest at the rate of eight (8%) per annum for delinquent taxes. Section 1.05 Penalties-Interest (A) Any person who fails to file the annual Occupational/Net Profits Tax Return on or before the due date shall be deemed delinquent and shall have added thereon a penalty of ten percent, and shall thereafter bear interest at the rate of eight percent per annum on the amount of the unpaid Occupational/Net Profits Tax with the following exceptions...

(B) Any person who fails to pay or before the date due (including any extension under Section 1.04 (D) hereof) the amount of the Occupational/Net Profits Tax. However, the aforesaid ten (10%) percent penalty on the amount due shall not be assessed without a notice of final assessment of additional Occupational/Net Profits Tax due if the amount shown on the return is based on fraud or gross negligence. In all events, the unpaid amounts of any Occupational/Net Profits Tax shall bear interest at the rate of eight (8%) percent per annum from the date originally due until paid in full.

(D) For the preceding clauses (A), (B) and (C), the interest and penalty provisions shall be applied cumulatively and the imposition of these interest and administrative penalty provisions shall not prevent the assessment of any additional penalties under Section 1.13. Section 1.06 Exemptions This section provides for certain exemptions from the imposition and payment of the occupational and net profits tax. This section specifically exempts the wages of persons 65 years of age or older; domestic services and public companies.

Section 1.07 Administrative Provisions These sections through Section 1.09 contain the administrative provisions related to fractional parts of a dollar; automatic extensions if due date falls on a weekend; deadline for requesting refund; and collection tax reports to be filed with the General Fund of the City of Mt. Vernon and the Occupational Tax Administrator is charged with enforcing the Ordinance.

Section 1.10 Examination of Records This section the Occupational Tax Administrator is authorized to examine the financial books of an employer, self-employed person or a business to verify the accuracy of any return. Section 1.11 and 1.12 Information These sections provide that all information received by the City of Mt. Vernon related to the collection of the occupational tax and net profit tax shall be confidential and impose fines and penalties for disclosing confidential information as follows: (A) All information obtained by the Occupational Tax Administrator or any of her/his agents or employees, or any other officials or employees of the City of Mt. Vernon, from any reports, examinations or audit books, records, accounts, income tax returns, or any other source, in the administration of this Ordinance, shall be treated and considered as confidential and privilege except for official purposes, unless otherwise stated in writing.

Section 1.13 Criminal Penalties It shall be unlawful for any person to engage in any business, trade, occupation or profession within the City of Mt. Vernon without having reported and paying the Occupational/Net Profits Tax herein provided and required. Any person who violates any of the provisions of this ordinance, by failing to pay any Occupational/Net Profits Tax when due, or failing to file any report or submit to any examination required by this Ordinance, or in any other manner fails or refuses to comply with any of the terms or provisions of this Ordinance, shall be guilty of a misdemeanor and, upon conviction, shall be fined not less than fifty (\$50.00) nor more than five hundred dollars (\$500.00), or imprisonment for a period not to exceed twelve (12) months, or both. Such penalties shall be in addition to other penalties imposed by this Ordinance. Each failure or refusal to comply with any of the provisions of this Ordinance shall constitute a separate offense, and each day that such failure or refusal continues without compliance shall constitute a separate offense. Section 1.14 Severability This section provides the Ordinance shall not be invalid because one of its sections may be determined to be unconstitutional or unenforceable. Reading Date: 1st - 2/7/00 2nd - 2/21/00

Mayor, Karen King The undersigned Mayor King has prepared the above Ordinance and she has read the requirements of KRS 82A.000(9). Reading Date: 1st - 2/7/00 2nd - 2/21/00