Pg. 80 The Mt. Verman Stind Thursday, March 25, 2000

Immediate Openhage: For Data
Emry/Telaphone Reservationisms of Lis. 2nd and 3rd shifts. High school
Lis. 2nd and 3rd shifts. High school
diptions or equivalency with
working knowledge of computers
and pleasant telephone eliquines alsoy
37-72/nz. Applications will
be received at the RTEC Office at 10
E. Main St., M. Vermon, K.Y.
4055. EDE. 23rh

Transti Drivers Needed: For
public transportation service.
Requirements include good
communication skills, legible handwriting, ability to maintain
accurate records, be brainable to pass
and maintain certifications provided
by company, valid KY Drivers

For Sale: 30 in. Frigidaire
lebrandwriting, ability to maintain
accurate records, be brainable to pass
and maintain certifications provided
by company, valid KY Drivers

For Sale: 30 in. Frigidaire
lebrandwriting, ability to maintain
accurate records, be brainable to pass
and maintain certifications provided
by company, valid KY Drivers

For Sale: 30 in. Frigidaire
lebrandwriting, ability to maintain
accurate records, terrainable in transpositions. 4590.
For Sale: 30 in. Frigidaire
lebrandwriting, ability to maintain
accurate records, terrainable in transpositions. 4590.
For Sale: 30 in. Frigidaire
lebrandwriting, ability to maintain
accurate records, terrainable missing
rec ends, reations, 600-5 pairs. We

For Sale: 30 in. Frigidaire
lebrandwriting, ability to assist wheelost.

For Sale: 30 in. Frigidaire
lebrandwriting, ability to assist wheelost

For Sale: 100 in the Elmwood

For Sale: 100 in th growing record, trainable in transit procedures, able to life up to 40 lbs, and ability to assist wheelest. For Salet: Cemetery 10.15 lbs, and ability to assist wheelest. Carbon 10.15 lbs, and ability to assist wheelest. Proceedings are passed as a consistency of the process of the process

Commonwealth of Kentucky 28th Judicial Circuit ckcastle Circuit Court • Division 1 Civil Action No. 99-CI-00292

Charles R. Hasty

Blackfire Coal Company, Inc. and Rockcastle County, Kentucky

Defendants

NOTICE OF SALE

Pursuant to a judgment and order of sale entered in this action of February 25, 2000, for the purpose of satisfying the judgment against the defendants in the amount of TWO THOUSAND FIVE HUNDRED DOLLARS AND 00/100 (\$2,200.00), plus interest, costs and attoriely less. I will offer at public auction the hereinsfeer described real property in Rockcasels County, Kentucky. At the Courthouse on East Malin Street Mt. Vernon, Kentucky on Monday, March 27, 2000

Baginning at the Hour of 11 a.m.

Said property being more particularly bounded and described as follows:

Beginning at the Hour of 11 a.m.

Said property being more particularly bounded and describes as follows:
Beginning at a stake comer to Dela Rose Smith in the north right of way of 040 U.S.
Highway Number 25, said stake comer being 350,000 feet west of a fence comer between Pauline Mulliss and Dela Rose Smith, thence going with said right of way interested the following club thence Roth of Seepers 50 minutes 00 seconds West a distance of 122,00 feet to a point or comer; thence Neth 73 degrees 20 minutes 00 seconds West a distance of 276,00 feet to a point or comer; thence Neth 73 degrees 20 minutes 00 seconds West and distance of 276,00 feet to a point for comer; thence Neth 73 degrees 20 minutes 00 seconds West and distance of 276,00 feet to a point bear on the Seeper 30 minutes 00 seconds West and Seeper 30 minutes 00 seconds Seeper 30 minutes 00 seco

Blackfire Coal Company, inc. obtained title to the above de-scribed real property by deed dated October 26, 1994, executed by Charles R. Hasty of record in Deed Book 123, page 642 in the office of the Rockcastle County C

conditions:

1. The real property shall be sold for cash or upon a credit of sixty (60) days with the purchaser required to pay a minimum of twenty-five percent (25%) of the purchase price in cash on the date of sale and to secure the balance with a bond approved by the Master Commissioner.

2. The bond shall bear interest at the rate of twelve percent (12%) per annum until paid in full. The bond shall have the force and effector a judgment and shall be and remain a lien upon the property sold as additinal surety for the payment of the purchase notice.

proc.

J. Unpaid property taxes or liens of record at the time of entry of judgment shall be paid out of the proceeds of sale.

4. The purchaser shall have possession of the real property upon compliance with the terms of the sale.

5. In the event that the plaintiff is the successful bidder and the sale prior does not exceed the amount of the plaintiff is judgment, no deposit or bond shall be required.

6. The sale shall be made subject to all essements, set back lipse, restrictions or covenants of record or otherwise and shall be resided as is in

ops, restrictions or coverams
cold as is.
Willia G. Coffey, Master Commissioner
Rockcastle Circuit Court

1

lights. 300.00. Call (606/256-2006
safter 5 p.m. 18th

Redving Work Book & Shee
Adving Work Book & Shee
Redving Chris Clark. 2334pd

For Sale: 2 grave plots in Mt.
Vermor with tombstone. 5190 ca.

261 (606/371-1872. 2334

For Sale: 250 Suzuki 4 wheeler.
261 (256-8240 11:00 a.m. -4:00 p.m.
251 pd

70 370 a cord. Call 758-4457.

20th

Red Rolled Hay For Sale:
8am kept. 330 a roll. Call 2562617, 2342

For Sale: 1 set of 2 bottom 14*
International spring loaded plots

For Sale: Fresh brown eggs. 75e
docen. Call 256-8781. 253.1

For Sale: 1986 Suzuki 4 wheeler
230 Quadrunner. \$1500. Headure.

For Sale: 1986 Suzuki 4 wheeler
230 Quadrunner. \$1500. Headure.

For Sale: 1974 Fiberglass Bass

Boat w 65 sh Mercury necot.

250 per Sale: 1974 Fiberglass Bass

Boat w 65 sh Mercury motor.

250 per notling motor. 2 good

250 per Solo, Phone 256-0470 after

400 p.m. 234pd or 330 a cord. Call 758-4457.

20th

Meltdown. Eat all day & melts

Barn kept. 330 a roll. Call 256
2617, 23x2

For Sale: 1 set of 2 bottom 14*

For Sale: 1 set of 2 bottom 14*

For Sale: 3 set of 2 bottom 14*

For Sale: 7 set of 2 bottom 14*

For Sale: 1946 Fresh brown eggs. 75¢

Good. Call 256-2781. 25x1

Good. Call 256-2781. 25x1

Good. Call 256-2781. 25x1

For Sale: 1947 Fiberglass Bass

Boat wf 65 hp Mercury motor.

Twin live wells. Rod box. Foot

Cond neds. \$40. Cobra 19 of 10*

Call 256-210*

Twin live wells. Rod box. Foot

Twin live wells. Rod box. Fo

Summary of Ordinance No. 1-2000 An Ordinance Relating to the im-position and payment of Occupa-tional 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.

Summary and Required Text Section 1.01 Definitions Section 1.01 Definitions
This section contains definitions for certain words and phrase used in the text of the Ordinance.

Section 1.02 Occupational
License Fee Generally
(A) Every parameter.

License Fise Conservate

(A) Every person or business engaged in any trade, occupation, or profession, or other solivity or anygaged in any trade, occupation, or profession, or other solivity or anyone required to Complete and the control of the control of

wenout city or Mr. vernon snat de-termine income taxable to Of Mr. Vernon by an allocation pro-cess similar to the one used by the Commonwealth of Kentucky in determining income taxable to Grozea Resolution. The total of all monies received or due from sales or est-roces in all locations. This quotient is to be carried to four decimal places.

places. Payroll as The total amount of payroll as re-ported to the Tax Administrator is to be divided by the total amount payroll in all locations. This quo-tient is to be carried four decimal

tient is to be carried four decimal places. If any of the three factors equals aren, that factor is dropped from further calculations. The remaining factors are then averagild to obtain the weighted apportionment factors are then makingled by the net income shown on the entity's Kentucky income Tax Return.

tum.
(3) Where Salaries, Wages, Com-missions of other Compensation are aamed for work done or ser-vices performed or rendered, both within and without the city, said Occupational Tax shall be measured by such part of the salaries, woos, commissions or

vices 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. Advantages records must be kept in order for the Occupational Tax Administrator to accertain the accuracy of percentages re-ported.

Administrator to acceptain the accuracy of percentages reported.

(4) As particular to the particular to the particular to the research of the ordinaries, 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 any such payments. The partnership will be subjet to the Occupational Tax on any such payments. The partnership will be subjet to the Occupational Tax on any such payments. The partnership will be subjet to the Occupational Tax on any income shown on schedule K, page 3 of Kentucky Form 785, less easil guaranteed payments.

(C) Subject to this ordinance is all Income derived from the hirsy central or leasing of personal property, including those persons en-

rertain or leasing to presonal prop-erly, including those persons en-gaged in farm activity. All wages, a salaries, commissins or other in-come samed or received by per-sons, associations, perinerarbips, corporations, S comporations, joint rentures or any other entity shall be deemed to be engaged in the business of renting or leasing real estate if said person, association, partnership, corporation, S corporatio, joint venture or other entity owns any interest in: (1) real estate in City of Mt. Vernon used for commercial or industrial purposes. (2) more than two (2) residential rential or leasable units in City of Mt. Vernon, escolations, partner-arbjs, corporations, joint ventures or any other entity will be subject to the Occupational Tax on any income shown on Faderal Schadie

E.

(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 C.

(G) Wages samed either within or causified Elyd offit. Vernom may not, be used as a credit against the Net Profits of a business.

(H) A person practicing a business, profession, trade or occupation shall be deemed to be subject to the net profits license fee in the person has a nearse with city of Mt. Vernom sufficient to justify the impossible of the license fee in a manner consistent with the common sufficient to justify the impossible of the license fee in a manner consistent with the common sufficient to the Constitution of the United States, and other applicable federal law. If the person has a sufficient nexus with other counties of the United States, and/or nations, the net profits derived from activities conduced within City of Mt. Vernom active to pepor-ween City Offit. Vernom subject to apportment forms subject to apportment forms auticed to apport active the control of the person of the Vernom subject to apportment to more subject to apportment to more subject to apportment to more auticed to apport active the control of the person of the Vernom subject to apportment to more subject to apportment to more actived income has a careful and the control of the Vernom subject to apportment to more subject to apportment to more actived income ac

parmerany or other associatin shall be subject to apportionment and taxation based on unitary business principles. To the extent that any income is not from uni-tary source, such income may be excluded. (I) Establishing "Nexus"

lowing onnections between a person/business entity in City of Mt. Vermon, shall normally setablish a sufficient nexus:

(a) Location of a place of business in the City;

(b) Friequent and continuing eintry into the City in the course of business by an officer or amployes of a business;

(c) Delivery of goods trainess;

(c) Delivery of goods trainess;

(d) Contracting to sell goods in the City;

(e) Conducting substantial business activity in the City leading to a contract to buy or sell goods.

Section 1.03 Return Required 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. Vermon; b) requires employers to collect and pay quarterly all occupational taxes due for employeese earning wages or commissions within the City of Mt. Vermon; c) provides for a method of recovering any overpayment of the occupational taxe.

Section 1.04 Extension of Date for Returns-Interest

This section provides methods to obtain extensions for filing returns and provides for a method of recovering any overpayment of the occupational taxe.

Section 1.05 Penantian-Interest

(A) Any person who fails to file the contract of the constitution of the cons

for delinquent taxes.
Saction 1.05 PenaltaInterest

(A) Any person who fails to file the
annual Occupetional/Net Profits
Tax Return on or before the due
date shall be deemed delinquent
and shall have added thereto a
penalty of ten persons, and shall
thereafter bear interest at the rate
of eight percent per annum on the
amount of the unpaid Occupational/Net Profit Tax which the return, if property completed and
filed, would have shown to be
due. However, the penalty
provisin of Section 1.04 shall govern businesses who have received an extension of time for filing pursuant to Section 1.04

(S) Any person who fails to pay on or
before the date due (including any
extension under Section 1.04

hereof) the amount of the Occupational/Net Profit Ts, when I however, the atoresaid tan (10%) percent perialty on the amount due, may be assessed without due, and the amount shown on the return is based on fraud orgoes negligence. In all events, the unpaid amounts of any Occupational/Net Profit Tsz shall bear interest at the rate of eight (8%) percent per annum from the due percent per annum from the due originally due until paid in full. July employer who fails or returned to all Tsz messured by a percent of asiaries, wages, etc., or who fails to pay said money, after withholding the same, to the Occupational Tsx melasured by a percent and after same shall have added thereto a penalty of ten (10%) percent and whall have added thereafter best interest at the rate of eight (8%) percent and whall have added thereafter best interest at the rate of eight (8%) percent and whall have added thereafter best interest at the rate of eight (8%) percent and whall have added thereafter best interest at the rate of eight (8%) percent and whall have added thereafter best interest at the rate of eight (8%) percent percent and whall have added thereafter best interest at the rate of eight (8%) percent percent and whall have added thereafter best interest at the rate of eight (8%) percent percent and whall have added thereafter best interest at the rate of eight (8%) percent percent and whall have added thereafter best interest at the rate of eight (8%) percent percent and whall have added thereafter best interest at the rate of eight (8%) percent and whall have added thereafter best interest at the rate of eight (8%) percent percent and eight

of eight (0.76) persons per unit paid. (D) For the preceding clauses (A), (B) and (C), the interst and penalty provisions shall be applied curv-latively and the imposition of these interest and administrative per-interest and administrative per-

assessment of any additional pen-alties under Section 1,13.
Section 1.05 Ebxemptions
This section provides for certain as-emptions from the imposition and payment of the occupational tax and net profite tax. This section specific cally axempts the wages of persons 65 years of age or older; domestic services and traffic.

For Sale: 1978 12x60 2 bodroom nobile home. Remodeled, Flarance least. Window air unit. Stove & critig. \$6500. Call 758-0169, 2422
For Sale: 1981 Trailer. 3 Bedroom 14x70. \$5500. Call 255-3933. 24th
For Sale: 3 bedroom mobile home. 14x70, Air conditioning, front and back porches. \$9,000. Call 506-759-8181. 24th
For Sale: 14x70 mobile home. Newly remodeled. Must be moved. \$6200. Call 256-1014 before 4:00, 23th

\$6200. Call 256-1014 before 4:00.
23th
Please Help Us, Help Our
Priends: 2 homes will be lost by
our friends if we can't find a buyers
by the end of March. Just take over
payments. 678-8134. 25x1
Be One Of the Few 1st
Families To Move Into New
Country Subdivision: Come
pick out your home and then we

Section 4.07
Administrative Provisions
These sections through Section 1.09
contain administrative provisions related to fractional point or dealer and the section of the s

ction 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 stum.
Section 1.11 and 1.12
Information

return.

Section 1.11 and 1.12
Information
These sections provide that all information received by the City of Mt. Vemon related to the collection of the occupational tax and net profit tax and set provide the section of the occupational tax and net profit tax and the confidential and imposes federal information as follows:

(A) All information as follows:

(A) All information obtained by the Occupational Tax Administrator or any of herine agents 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 confidenced as confidenced as officiation and puriolege except for official and puriolege except for official purposes, unless otherwise

and privilege expet for omcase purposes, unless otherwise treated by judicial degree of apposite provisions of lews, and shall not be open to inspection by the full-circle. Further, any official, agent or employee of the City of Mt. Vermon who divulgue any into-main on the circle of the circle o

Reading Dates: 1st - 2/7/00 2nd - 2/21/00

Mayor, Karen King
The undersigned certifies he pre-pared the above summary and it meets the requirements of KRS 83A.080(9).