

Strathmoor Manorisms
Newsletter of
The City of Strathmoor Manor
March 2016

Audit

The biennial audit was completed for the year ended June 2015 by William W. Hollister, PSC. Any citizen may obtain a copy of the audit report contacting the Manor mayor or a commissioner. The report will also be posted to the Manor website. The auditor's opinion letter and summary statement from the report can be found later in this newsletter.

New Ordinances

The following two new ordinances were passed at the February 2016 meeting and can be found in their entirety later in this newsletter:

- Ordinance Series 2016, Number 1 relates to properties in the Manor that are leased or rented
- Ordinance Series 2016, Number 2 defines public nuisances within the Manor and procedures for abating such nuisances.

Homestead Exemption

Are you celebrating your 65th birthday sometime this year? If so, you may be eligible for a Homestead Exemption. Kentucky's Constitution allows property owners who are 65 years or older (or totally disabled) AND own & occupy your property as your primary residence prior to Jan 1 to receive the Homestead Exemption on their primary residence. If you are eligible to receive the Homestead Exemption, the exemption amount (\$36,900 for 2016) is subtracted from your property's assessed value, reducing your property tax liability.

For more information, contact the Jefferson PVA Homestead Department at (502) 574-6380 option 3. Or check out their website - <https://jeffersonpva.ky.gov>

Manor City Taxes

The 2016 Manor property tax notices will go out in May. If you or your mortgage company has questions regarding your Manor property taxes, our city bookkeeper, Pat Colgate, is the person to call! Pat can be reached at (502) 451-9800. Please mail tax payments to:

City of Strathmoor Manor
PO Box 5459
Louisville, KY 40255-0459

Lock those doors!

The Strathmoor Police Department reminds all residents to lock up – both your home AND your vehicles. We all have a personal responsibility to safeguard our own property. Be observant as you walk and bike in the Manor and report any suspicious vehicles or persons to Strathmoor Police at (502)432-8900.

News from the Forestry Board

Who is the Forestry Board?

Our Forestry Board is comprised of:

- Nick Clifton and Ron Hirsch are our 2 resident volunteers
- Kathy Zandona, Director of City Maintenance serves as Chairperson
- Susan Stopher, City Clerk, serves as secretary of the Forestry Board

What is the purpose of the Forestry Board?

The Forestry Board maintains trees in the Manor as defined in several city ordinances. The full set of Manor ordinances can be found on the home page of the Manor's website www.cityofstrathmoormanor.com. The Forestry Board is responsible for trimming, removing and planting trees in the Manor's parks, right of ways and other public spaces.

When does the Forestry Board meet?

The Forestry Board will meet at 6 PM in the 2nd floor community room at the Republic Bank building on the following dates: April 28, July 28, and Oct 27

Now that spring weather is here, how do I care for my new tree?

1. Please keep the soil moist but not soaked. Water your tree once a week if we haven't had a soaking rain. New trees need 1-2 gallons of water per watering. If the soil is dry below the surface of the mulch, it is time to water.
2. Keep the tree mulched. Mulch acts like a blanket to hold in moisture, moderate the soil temperature, protect the bark from mower and weed-eater injury, prevents soil compaction and reduces competition for nutrients from grass and weeds. Maintain a 2"-4" layer of mulch extending 1'-2' from the tree trunk but do not allow the mulch to cover the actual base of the trunk. Make sure there is a small mulch-free ring right around the trunk base – this will help prevent decay.

Trash Collection Schedule

Waste Management picks up trash, recycle and yard waste on Tuesday each week. One junk item per week can also be set out for pick up each Tuesday. Remember yard waste must now be set out in reusable bins, paper bags or compostable plastic bags.

Miscellaneous Info

- Tree blocking the road? If a tree falls and blocks a road, please call the Strathmoor Police Department at 432-8900 or the Louisville Police Department at 911. A police officer will secure the scene and call for a crew to remove the limbs. This situation is considered an emergency because trees blocking the road also block emergency vehicles.
- Call MSD at 502-587-0603 if you have standing water in your easement or are experiencing a problem with the storm-water drain in your easement.
- Street light out? Report to LG&E at (502) 589-1444
- Is your house number visible during both daylight and darkness? A highly visible house number assists emergency vehicles, utility company vehicles, vendors and guests find your home.
- The City of Strathmoor Manor has a Facebook group. Please join to be part of neighborhood discussions.
- Be a considerate dog owner and pick up after your pet. Let's keep the Manor clean and safe for all!

Contact Information for Strathmoor Manor

Mayor	Brian Cobb	396-3968	cobbbrianw@hotmail.com
City Clerk	Susan Stopher	456-6319	sgstopher@gmail.com
Communications	Kathy Barber	819-3132	kathybarber@yahoo.com
Maintenance	Kathy Zandona	238-4279	kmzandona@gmail.com
Treasurer	Bob Peterson	749-6331	rpeter8582@gmail.com

www.cityofstrathmoormanor.com

Strathmoor Police Department 432-8900 www.strathmoorvillagepolice.com

Highlands Happenings

April 17 at 2 PM - Candidates for Louisville Metro Council District 8 will debate Sunday, April 17 at 2 PM with a reception to follow. Location: Congregation Adath Jeshurun, 2401 Woodbourne, which "has good parking, comfortable seats, and excellent sound system". Standard debate format, no questions from the floor. There will be voting registration and assistance in double-checking your voting location.

Every Saturday from 10 AM-2 PM – the Douglass Loop Farmers' Market is now open for the season! Find the market in the shaded parking lot of Douglass Blvd Christian Church at the corner of Bardstown Road and Douglass Blvd.

William W. Hollister, PSC

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INDEPENDENT AUDITOR'S REPORT

To the City Commissioners
City of Strathmoor Manor, Inc.
Louisville, KY 40205

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Strathmoor Manor, Inc., as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the City of Strathmoor Manor, Inc.'s basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Strathmoor Manor, Inc., as of June 30, 2015, and the respective changes in financial position, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economical or historical context.

Management has omitted the management's discussion and analysis information. Such missing information although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

We have applied certain limited procedures to the required budgetary comparison information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 30, 2015, on our consideration of the City of Strathmoor Manor Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Strathmoor Manor Inc.'s internal control over financial reporting and compliance.

William W. Hollister, PSC

Louisville, Kentucky
November 30, 2015

CITY OF STRATHMOOR MANOR, INC.
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENT FUNDS
 BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 2015

	Budgeted Amounts		Variance with Final Budget Positive (Negative)	Actual Amounts (Budgetary Basis)	Budget to GAAP Differences Over (Under)	Actual Amounts GAAP Basis
	Original	Final				
REVENUES						
Property Taxes	\$ 134,957	\$ 134,957	\$ (19,308)	\$ 115,649	\$ (13,965)	\$ 129,614
Municipal Insurance	35,000	35,000	11,309	46,309	0	46,309
Kentucky Municipal Road Aid	7,500	7,500	419	7,919		7,919
Base Court Revenue	1,000	1,000	421	1,421		1,421
Interest Income	200	200	(92)	108		108
Beginning Fund Balance	0	0	243,407	243,407		243,407
Total Revenue and Carryover	<u>178,657</u>	<u>178,657</u>	<u>236,156</u>	<u>414,813</u>	<u>(13,965)</u>	<u>428,778</u>
Expenditures						
General:						
General Government	68,500	68,500	(5,371)	63,129	(3,759)	66,888
Maintenance and Repairs	32,000	150,905	(6,877)	144,028		144,028
Protective Services	50,295	50,295	(332)	49,963		49,963
Total Expenditures	<u>150,795</u>	<u>269,700</u>	<u>(12,580)</u>	<u>257,120</u>	<u>(3,759)</u>	<u>260,879</u>
Excess of Revenues over Expenditures	27,862	(91,043)	248,736	157,693	(10,206)	167,899
Other Financing Sources and (Uses)						
Transfers in		118,905	(118,905)	0	0	0
Transfers out	(27,862)	(27,862)	27,862	0	0	0
Total Other Financing Sources and (Uses)	<u>(27,862)</u>	<u>91,043</u>	<u>(91,043)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balance - Ending	\$ 0	\$ 0	\$ 157,693	\$ 157,693	\$ (10,206)	\$ 167,899

Ordinance Series 2016, Number 1

AN ORDINANCE relating to the registration with the City Clerk of all real properties in the City leased or rented to the residents thereof.

WHEREAS all real property within the corporate limits of the City of Strathmoor Manor is limited by Zoning and deed restrictions to single family residential use; and,

WHEREAS certain of the single family homes with the City are being leased or rented by the Owners thereof, and the Owners do not reside in the City; and,

WHEREAS the owners of certain of those rental properties have failed to timely or properly maintain such properties in accordance with City and Louisville Metro ordinances; and,

WHEREAS the owners of certain of those rental properties have allowed the property to be used in a manner contrary to parking, noise or public safety ordinances of the City; and,

WHEREAS it is incumbent upon the owners of such rented properties to properly maintain such properties and control the use thereof; and

WHEREAS the owners of such rented properties, being physically absent from the premises in the City, have proven unavailable to address any maintenance or other concerns arising from the use of condition of their property, unnecessarily giving rise to health, nuisance or public safety issues within the City

NOW THEREFORE BE IT ORDAINED BY THE CITY OF STRATHMOOR MANOR that:

(A) A new Section of the Strathmoor Manor Code of Ordinances is hereby enacted to read as follows:

Use of Real Property for Rental Purposes.

(a) No real property within the corporate limits of the City may be used as Rental Property until and unless the Owner of such property has registered the property as Rental Property with the City Clerk. Failure to so register any Rental Property shall be a violation of law.

(b) For purposes of this Section the following definitions shall apply:

(1) "Owner" means any individual, fiduciary, partnership, association, corporation or other entity holding legal or equitable title to Rental Property. Where more than one individual or entity owns an interest as joint tenant or tenant in common with another individual or entity, each such individual or entity shall be deemed the Owner for purposes of this Section.

(2) "Rental Property" means any house and lot occupied in whole or in part by one or more persons pursuant to an oral or written agreement in exchange for monetary or other consideration paid to the Owner thereof, and provided the said agreement does not convey any ownership interest in the said house and lot to the Tenant.

(3) "Tenant" means any person or persons, other than the Owner, occupying any portion of Rental Property.

(c) The Owner of every Rental Property in the City shall annually register such property with the City Clerk, on a form provided by the City. Such registration shall be due on or before January 1st of each year and shall be accompanied by a registration fee of \$50.00 payable to the City of Strathmoor Manor. At a minimum such registration shall include:

(1) Address of the Rental Property;

(2) Name, residence address and phone number, business address and phone number for the Owner;

(3) A written explanation by the Owner setting out what measures have been taken, or will be taken, by the Owner to ensure that the Rental Property is properly and continuously maintained during any lease or rental term. Such explanation shall expressly set out how the Owner will ensure that the yard is properly maintained at all times during the lease term, how the Owner will ensure the Tenant's compliance with parking Ordinances and how any code violations will be timely addressed. None of the these duties may be delegated to the Tenant and any registration application that purports to make the Tenant solely responsible for maintenance of the Rental Property shall be denied.

(4) Documentary evidence that all Louisville/Jefferson County Metro taxes assessed against such Rental Property have been paid in full by the Owner;

(5) Documentary evidence that the Owner has obtained liability insurance covering such Rental Property;

(6) the names and telephone numbers of all Tenants residing on the Rental Property.

(d) The Owner shall supplement the application for registration in writing from time to time as necessitated by any change in the information contained in the Owner's most recent application for registration. Such written supplement shall be delivered to the City Clerk within thirty (30) days after the information on the application has changed.

(e) The City Clerk shall deny any registration regarding any property on which:

(1) ad valorem taxes are owed to the City or to the Louisville/Jefferson County Metro Government;

(2) there exists, at the time the application for registration is filed with the City, any violation of any City Ordinance;

(3) there exists, at the time the application for registration is filed with the City, any violation of the Louisville/Jefferson County Metro Housing Code, or the Kentucky Building, Electrical or Plumbing Codes;

(4) the application for registration contains any inaccurate information or is incomplete in any way;

(5) the Owner has, within two (2) years preceding the application for registration, failed to timely address any citation for violation of the Louisville/Jefferson County Metro Housing Code or any citation by the City for any nuisance on the property;

(6) the Owner has, within two (2) years preceding the application for registration, failed to timely supplement any prior registration as required by subsection (d) of this Section.

(f) Within forty five (45) days following receipt of the application for registration the City Clerk shall either issue a written notice acknowledging that the Rental Property has been properly registered with the City or a written notice denying the application for registration. In the event the application for registration is denied the notice of same shall set out the reasons for such denial.

(g) In the event an application for registration is denied, the Owner may reapply immediately upon the cure of any deficiencies noted in the notice denying the prior application.

(h) In addition to the foregoing, in the event an application for registration is denied, the Owner may appeal such denial to the City Commission. Such appeal shall be in writing delivered to the City Clerk within thirty (30) days following denial of the application for registration. The appeal shall be heard by the City Commission at its next regularly scheduled meeting following receipt of the written appeal. At such appeal hearing the Owner bears the burden of proving that the Rental Property complies with all requirements of registration and that no grounds exist to deny such registration.

(i) Any Owner who shall lease Rental Property in violation of this Section shall be subject to a civil penalty of \$50.00 for each such violation. Each day such property is leased in violation of this Section shall constitute a separate violation. In the event of such a violation the Owner may be cited by written notice from the Mayor or by the City Attorney which notice shall set out the violation and the penalty imposed therefore. In the event the penalty is not paid within twenty (20) days following the Citation the City may proceed to recover such penalty by civil action in the nature of a debt.

(B) This ordinance shall take effect immediately upon passage and publication.

Enacted this 25 day of February, 2016.

AN ORDINANCE relating to the definition of public nuisances within the City and the establishment of procedures for abating such nuisances.

BE IT ORDAINED BY THE CITY OF STRATHMOOR MANOR that:

(A) Section 5.151 of the Strathmoor Manor Code of Ordinances is hereby amended to add thereto the following new subsections:

- 1) burn leaves or allow smoke or other noxious fumes to be emitted from the Premises;
- 2) allow, create or maintain any well, pit, cistern or other open excavation on any unfenced Premises;
- 3) to allow any other condition to exist on the Premises which constitutes a public nuisance under the common law or statutes of the Commonwealth of Kentucky.

(B) Section 5.152 of the Strathmoor Manor Code of Ordinances is hereby amended to read as follows:

5.152 Notice of Public Nuisance to Property Owner or Tenant. a) It shall be unlawful for any Owner, occupant or person having control or management of real property within the City to allow any condition to exist which constitutes a public nuisance.

~~and (b) in the event of any violation of S.M.C.O. 5.151 is brought to the attention of City Officers the Director of the City Maintenance Department shall, after investigating and determining that such a nuisance exists, issue a Notice of Violation stipulating: i) the nature of the violation; ii) directing that such violation be abated within seven (7) days of such Notice; iii) identifying the corrective measures necessary to cause such abatement; and iv) notifying the recipient of their right to appeal the Notice pursuant to S.M.C.O. 5.193 and KRS 82.710; (v) notifying the recipient that the Notice of Violation shall constitute a final determination that a nuisance exists unless the Notice of Violation is appealed; and, (vi) notifying the recipient that should the recipient fail to abate the nuisance within the time specified in the Notice of Violation or timely appeal the Notice of Violation the City will cause the nuisance to be abated at the Owner's expense. The Notice of Violation shall be posted on the Property and mailed by certified mail to the Owner of the Premises at Owner's last~~

known address, and if such address is different than the Property address to the Occupant at said Property address.

- b) c) With regard to any violation of S.M.C.O. 5.151, S.M.C.O. 6-494(e) 5.193 shall be deemed to extend the right to request a hearing to any Occupant of any Premises to whom which a Notice of Violation is directed.

(C) Section 5.191 of the Strathmoor Manor Code of Ordinances is hereby repealed in its entirety.

(D) A new section of the Strathmoor Manor Code of Ordinances is hereby enacted to read as follows:

The City Commission, acting as a whole, less that Commissioner who serves as Director of Maintenance, shall constitute the Hearing Board for any appeals of citations for public nuisances.

(E) A new section of the Strathmoor Manor Code of Ordinances is hereby enacted to read as follows:

1) Any Owner or occupant of real property to whom a Notice of Violation is directed alleging the presence of a public nuisance on such property may appeal the determination that such a nuisance exists by filing with the City Clerk a written notice of appeal. Such notice of appeal must be postmarked to the City Clerk not more than seven (7) days after receipt of the Notice of Violation. The Notice of Appeal does not have to be in any particular form so long as it clearly refers to the Notice of Violation and makes clear that the recipient contests the determination that a nuisance exists.

2) Upon receipt of the notice of appeal the City clerk shall send written notice to the appealing party setting out:

- a) the date of the next regularly scheduled meeting of the City Commission;
- and,
- b) that the appealing party or legal counsel for such party must appear in person at such hearing with all evidence such party wishes to present; and,
- c) that the appealing party may appear at the hearing with legal counsel; and,
- d) that the meeting shall be open to the public.

3) The City Commission, acting as the Hearing Board, shall hear all appeals at the next regularly scheduled City Commission meeting following receipt of the notice of appeal. Any witness who presents evidence at such appeal hearing shall be placed under oath, subject to penalties for perjury. The Hearing Board shall hear any testimony and receive any evidence proffered by the appealing party. The burden of proof at such hearing shall be on the appealing party to establish that the property in question is free from public nuisance. If necessary such hearing may be continued to a later time, as convenient to the Hearing Board, provided however, that no enforcement action may be taken until the

appeal process is concluded and any time limitations are abated during the period the hearing is continued. Upon conclusion of the hearing the Hearing Board shall issue a determination as to whether or not the nuisance exists. Any determination of the hearing Board shall be in writing, setting out the nuisance and factual basis for the Board's determination. Such determination shall further notify the appealing party of their right to appeal the Hearing Board's determination to the Jefferson District Court in conformity with KRS 82.715, provided such appeal is filed within thirty (30) days following the Hearing Board's determination.

4) In the event the Hearing Board determines that no nuisance exists on the property in question the Notice of Violation shall be deemed void and of no effect and the matter is concluded.

5) In the event the Hearing Board determines that a nuisance does exist on the property in question the Hearing Board shall order that the nuisance be abated or otherwise corrected within a specified time. The order shall further direct the City Director of Maintenance to cause the nuisance to be abated in the event the appealing party fails to timely abate the nuisance as ordered. The Hearing Board, at its discretion, may also direct the City Attorney to bring an equitable action to enjoin the continuance of the nuisance.

6) In the event the Owner or other person to whom a Notice of Violation has been directed fails to appeal the Notice of Violation, or, upon appeal there is a determination that the nuisance exists, and, such person fails to timely abate the nuisance, the City Director of Maintenance shall send persons or contractors onto the property in question and said persons or contractors shall abate the nuisance. All costs incurred by the City in abating such nuisance and all fines, penalties or other fees, including attorney fees, shall constitute a lien upon the property in question. The Affidavit of a City officer shall constitute prima facie evidence of the amount of the lien and the regularity of the proceedings giving rise thereto and shall be filed with the Jefferson County Clerk. Such lien shall be superior to and have priority over all other liens on the property except state, county, school board and city taxes in conformity with KRS 82.720. All debts secured by such lien shall bear interest at 12% per annum from the date such lien is recorded until the debt is paid. Such lien may be enforced by judicial foreclosure.

7) In addition to the foregoing the Owner of the property where the nuisance exists and upon which a lien has been filed shall be personally liable for the debt secured by such lien and such debt may be collected by civil action against the Owner. In the event of such civil action the City may recover the secured debt and any court costs and attorney fees incurred in such civil action.

(F) A new section of the Strathmoor Manor Code of Ordinances is hereby enacted to read as follows:

Any Owner of property upon which a nuisance has been determined to exist, either

by failure to appeal the Notice of Violation or by determination of the Hearing Board, shall be subject to a civil penalty of \$50.00 for each day such nuisance exists, commencing eight (8) days after receipt by the Owner of the Notice of Violation.

(G) This ordinance shall take effect immediately upon passage and publication.

Enacted this 25th day of February, 2016.