

Ordinance No. 6, 2015

AN ORDINANCE OF THE CITY OF PARK HILLS, IN KENTON COUNTY, KENTUCKY, AMENDING THE CODE OF ORDINANCES TITLE III, ADMINISTRATION, ADDING A NEW CHAPTER 37, "TAXATION"

WHEREAS, KRS 91A.070 allows the City to establish by ordinance procedures for the collection of ad valorem taxes, including penalties and interest for late payment.

BE IT ORDAINED BY THE CITY OF PARK HILLS, KENTUCKY:

SECTION 1

A new Chapter, 37, is added to the Park Hills Code of Ordinances, Title III, Administration, to state as follows:

37.01 Levy of ad valorem tax; assessment

37.02 Due date; payment

37.03 Delinquency

37.01 Levy of ad valorem tax; assessment

(A) Under KRS 132.285, the city elects to use the annual Kenton County assessment for property situated within the city as a basis of ad valorem tax levies ordered or approved by the City Council.

(B) For the purpose of providing revenue to pay the general operating expenses of the city, each year there shall be levied an ad valorem tax at the rate set by ordinance on all property subject to taxation within the city.

37.02 Due date; payment

All ad valorem taxes shall become due on September 30.

37.03 Delinquency

(A) Anyone failing to pay the tax by September 30 shall be deemed delinquent and the bill shall have added thereto a penalty on the amount of the taxes in an amount equal to ten percent (10%) between October 1 and October 31, 2014; and an amount equal to twenty-five percent (25%) after October 31. Interest shall accrue at the rate of 12% per annum from the due date until paid. The delinquent taxpayer shall also pay all costs and expenses incidental to any action taken by the city for any collection of the delinquent tax bill, including court costs and attorney's fees as an additional penalty under KRS 91A.070(2).

(B) The City has a lien upon the property assessed under the terms of this chapter for the taxes levied upon the property under the terms of this chapter and for all penalties, interest, fees, commissions, charges, and other expenses, including court costs and attorney's fees as an additional penalty under KRS 91A.070(2), incurred by reason of delinquency in payment of the tax bill or in the process of collecting it. Such a lien has priority over all other obligations or liabilities for which the property is liable.


SECTION 2

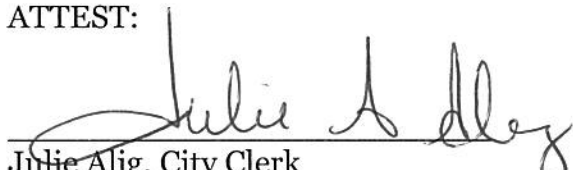
If any part of this ordinance or its application is deemed invalid by a court of competent jurisdiction, the city council intends that such invalidity will not affect the effectiveness of the remaining provisions or applications and, to this end, the provisions of this ordinance are severable.

SECTION 3

This ordinance shall take effect and be in full force from and after its passage, publication, which may be in summary form, and recording, according to law.

CITY OF PARK HILLS, KENTUCKY

By: 
Matt Mattone, Mayor

ATTEST:

Julie Alig, City Clerk

FIRST READING: 4/13/15

SECOND READING: 5/11/15

PUBLICATION: _____