

## **ORDINANCE NO. 5, 2020**

**AN ORDINANCE OF THE CITY OF PARK HILLS, IN KENTON COUNTY, KENTUCKY, IMPOSING TAXES FOR THE CALENDAR YEAR 2020, AND PROVIDING FOR THE PAYMENT AND COLLECTION OF SUCH TAXES, AND THE PENALTIES AND INTEREST THEREON FOR FAILURE TO PAY SAME**

**NOW THEREFORE, BE IT ORDAINED BY THE CITY OF PARK HILLS, KENTUCKY, AS FOLLOWS:**

### **SECTION I**

The City of Park Hills hereby provides for the assessment of all real and personal property for calendar year 2020. The City elects to use the County assessment prepared by the Kenton County Property Valuation Administrator.

### **SECTION II**

The following ad valorem taxes for the calendar year 2020 are hereby levied, assessed and imposed by and for the City of Park Hills, upon the following described property and the owners thereof, jointly and severally:

- A. An ad valorem tax on real property at the rate of \$.209 Dollars for each One Hundred Dollars (\$100.00) of the value thereof, as assessed pursuant to the provisions hereof. The foregoing rate, however, shall not apply to real property determined to be an Abandoned Urban Property under Ordinance No. 6, 2004. Abandoned Urban Properties shall be taxed \$.75 Dollars for each One Hundred Dollars (\$100.00) of the value thereof, as assessed pursuant to the provisions hereof.
- B. An ad valorem tax on all motor vehicles assessed as of January 1, 2020, is hereby fixed at .334 Dollars for each One Hundred Dollars (\$100.00) of the value thereof.
- C. An ad valorem tax on all corporate franchises and personal property other than motor vehicles at the rate of \$.75 Dollars for each One Hundred Dollars (\$100.00) of the value thereof, as assessed pursuant to the provisions hereof. Corporate franchises shall be assessed and returned according to Kentucky law.
- D. A road tax on all real property at the rate of \$.155 Dollars for each One Hundred Dollars (\$100.00) of the value thereof, as assessed pursuant to the provisions hereof.

### **SECTION III**

The procedures set forth in Sections 33.010, 33.011, and 33.012 of the Park Hills Code of Ordinance shall govern the collection of the ad valorem taxes levied pursuant to this Ordinance.

#### **SECTION IV**

All ad valorem taxes are typically due on September 30. However, due to COVID-19, the city will extend the payment due date by one month. Anyone failing to pay the tax by October 31 shall be deemed delinquent, and the bill shall have added thereto a penalty on the amount of the taxes in an amount equal to 10 percent between November 1 and November 30; and an amount equal to 25 percent after November 30. Interest shall accrue at the rate of 12 percent 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).

The City has a lien upon the property assessed under the terms of this chapter for the taxes levied upon that property, and for all penalties, interest, fees, commissions, charges, and other expenses, including court costs and attorney's fees as an additional penalty under KRS §90A.070(2), incurred by reason of delinquency in payment of the tax bill or in the process of collecting it. The lien has priority over all other obligations or liabilities for which the property is liable.

#### **SECTION V**

Any and all ordinances in conflict with this ordinance shall be, and hereby are, repealed to the extent of said conflict.

#### **SECTION VI**

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 VII**

That this ordinance shall become effective upon its passage and shall be published under KRS §83A.060(9) and other applicable law. The ordinance may be published by summary.

Passed by City Council on August 10, 2020.

CITY OF PARK HILLS, KENTUCKY

By: \_\_\_\_\_  
Kathy Zembrodt, Mayor

ATTEST:

\_\_\_\_\_  
Julie Alig, City Clerk

FIRST READING: 7/13/20

SECOND READING: 8/10/20

PUBLICATION: \_\_\_\_\_