

CITY OF RICHLAWN

ORDINANCE NO. 2014-02

AN ORDINANCE PROVIDING FOR THE ASSESSMENT OF ALL REAL PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF RICHLAWN, KENTUCKY, AND FOR THE LEVYING OF AN AD VALOREM TAX THEREON FOR CITY PURPOSES.

WHEREAS, pursuant to the provisions of KRS 92.280, et seq., the City Richlawn is authorized and empowered to provide a system for the assessment, levying and collection of all city taxes.

NOW THEREFORE, THE CITY COMMISSION OF THE CITY OF RICHLAWN, KENTUCKY, DOES HEREBY ORDAIN AS FOLLOWS:

1. The following provisions shall apply for the period of January 1, 2015, through December 31, 2015.
2. The assessment made by the Jefferson County, Kentucky Property Valuation Administrator for the state and county tax purposes is hereby adopted as the assessment basis for taxation purposes in the City of Richlawn. The City Treasurer shall, by March 1, obtain an appropriate listing from the Property Valuation Administrator's records after they have been supervised and corrected by the Jefferson County Board of Equalization. Said listing shall include all property located in the corporate limits of the City of Richlawn and assessed as of January 1, or the most recent date of available assessment.
3. The Treasurer shall add to the above listing any property not included on said list.
4. The ad valorem tax for the year is hereby fixed at a rate of fifteen cents (\$.15) per one hundred dollars (\$100.00) valuation of property as assessed for taxation. Said tax shall be due and payable by the property owner as follows:


January 1 to April 1	Face amount less discount of five percent (5%)
April 2 to June 1	Face amount
From June 2	Face amount plus penalty of five percent (5%) plus interest at the rate of fifteen percent (15%) per annum from June 2 until paid.

5. After the assessment books are completed in the aforementioned manner, the

City Treasurer shall make out the tax bills therefrom. Each bill shall show the assessment thereon, the name of the owner of record, the ad valorem tax rate and the total tax amount due.

6. The City Treasurer is ordered to prepare and mail bills covering said taxes on or before March 15.
7. Upon delivery of such bills, payment shall be made to the City Treasurer. Collection of delinquent taxes shall be made in the manner prescribed by law.
8. The proceeds of such taxes are to be used for the general operating purposes of the City, all necessary capital expenditures and any other purposes as permitted by law.
9. This ordinance shall take effect from and after its passage and approval by the Mayor of the City of Richlawn and publication as required by law.

Passed and approved this 16th day of June, 2014




Mayor, City of Richlawn

ATTEST:



City Clerk

Prepared and Approved by:



Stephen T. Porter
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