

CITY OF WEST BUECHEL
ORDINANCE NO. 280
Series 2019

AN ORDINANCE adopting the Jefferson County, Kentucky ad valorem tax assessment for the City of West Buechel, Kentucky and the levying of an ad valorem tax thereon for the general operation purpose of the city.

WHEREAS, pursuant to provision of Kentucky Revised Statute 132.285 and Kentucky Revised Statute 92.280, et. Sequitur, the City desires to fix the ad valorem assessment valuation for the City tax purpose, to fix the levy date and due and delinquency dates and to levy and collect said taxes.

NOW THEREFORE, be it ordained by the City Council of the City of West Buechel, Kentucky;

SECTION ONE: January 1, 2019 is hereby set as the assessment date for all real property subject to City taxation with the boundaries of the City of West Buechel, Kentucky.

SECTION TWO: The County assessment of property situated within the City of West Buechel, Kentucky is hereby adopted as the City assessment for the City ad valorem taxation for the fiscal year July 1, 2019 through June 30, 2020.

SECTION THREE: The tax bills shall be based on the assessment of property within the corporate limits of the City of West Buechel, Kentucky by the Jefferson County Property Valuation Administrator. Said bills shall be prepared by the PVA and mailed by the City Clerk and/or Treasurer of West Buechel. Each tax bill shall show the lot and block number, assessment of real property and improvements, if any, the name of the supposed owner, the ad valorem tax rate as set hereinbelow, and the total amount due.

SECTION FOUR: Upon delivery of such tax bills, the City Treasurer or her designee shall receive all remittances and account to the City. Collection of all delinquent taxes shall be made in the manner prescribed by law.

SECTION FIVE: The ad valorem tax rate for the fiscal year July 1, 2019 to June 30, 2020, for the City of West Buechel, Kentucky is hereby fixed at .213 per one hundred dollars valuation of property assessed for taxation. Said tax shall be due and payable as follows:

If paid on or before November 1, 2019 – Shall be allowed a 2% Discount

If paid November 2, 2019 to January 2, 2020 - Shall be Face amount of bill

If paid after January 2, 2020 but before June 30, 2020 – shall be charged with being delinquent and subject to a penalty of twelve percent (12%) of taxes due and payable at an interest charge of eight (8%) per annum, until full paid.

Taxes paid after July 1, 2020 shall be subject to an additional delinquency penalty of twelve percent (12%) and accrued interest charges until paid.

SECTION SIX: The proceeds of such taxes are to be used to fund the general operation of the City for the fiscal budget year July 1, 2019 through June 30, 2020.

SECTION SEVEN: This Ordinance shall take effect upon its passage and approval and publication as required by law.

FIRST READING: May 22nd 2019

SECOND READING: May 23rd 2019

PASSED AND APPROVED: May 23, 2019

Mayor Brenda Moore
BRENDA MOORE, MAYOR

ATTEST:

Debbie Batliner
DEBBIE BATLINER, CITY CLERK/TREASURER