

CITY OF FOREST HILLS, KENTUCKY
ORDINANCE NO. 1, SERIES 2019-2020

AN ORDINANCE PROVIDING FOR THE ASSESSMENT
OF ALL REAL PROPERTY WITHIN THE CITY OF FOREST HILLS
AND LEVYING AN AD VALOREM TAX THEREON

Section 1: The following provisions for the assessment, levying and collection of City Ad Valorem taxes shall apply for the period commencing on July 1, 2019 and ending on June 30, 2020, being the fiscal year 2019-2020 of the City of Forest Hills, Kentucky.

Section 2: January 1, 2019 is hereby set as the assessment date for all real property subject to city taxation within the corporate limits of the City of Forest Hills, Kentucky.

Section 3: The assessment of said real property made by the Property Valuation Administrator of Jefferson County, Kentucky, as of January 1, 2019, after any corrections by the Jefferson County Board of Equalization, is hereby adopted as the city assessment for city Ad Valorem tax purposes. In the event that any changes in the county assessment is made after the city tax bills have been prepared, any affected city tax bills shall be amended accordingly. Any additional taxes owing shall be due without penalty or interest within sixty (60) days after the date of amended bill; and any excess taxes shall be refunded without interest within sixty (60) days after the date of the amended bill is forwarded to the City by the property owner for refund..

Section 4: The City of Forest Hills hereby levies an Ad Valorem tax on said property at the rate of \$0.132 per one hundred (\$100.00) dollars of assessed valuation.

Section 5: The revenues from said taxes, interest and penalties, shall be used for general operating expenses of the city and for the general purposes of the city in the discharge of its municipal functions as ordained or resolved by the Commissioners.

Section 6: The City Treasurer is directed to obtain from the Jefferson County Property Valuation Administrator a true copy of the county assessment of said real property and to request said Administrator to prepare the city tax bills therefrom. Each bill shall show the property taxes, taxable assessment, amount of tax due, dates due and payable, and the name and address of the owner. The city shall pay to the Jefferson County Property Valuation Administrator when billed the fee prescribed by KRS 132.285 for said services.

Section 7: Said taxes shall be due and payable as follows: If paid before January 1, 2020 (the due date), face amount of bill. Said taxes not paid by the due date are delinquent and shall be due and payable as follows: If paid before February 1, 2020, face amount of bill plus two percent (2%) of the face amount. After February 1, 2020,

penalty of ten percent (10%) of the face amount and two percent (2%) interest per month thereafter with a maximum of twenty percent (20%).

Section 8: Said taxes shall be paid to the order of the City of Forest Hills, Kentucky; all payments shall be delivered to the City of Forest Hills, c/o Stock Yards Bank Blankenbaker Office, P.O. Box 32890, Louisville Ky. 40232-2890

Section 9: The City shall have a lien as provided by Kentucky Revised Statutes to secure the payment of said taxes, interest and penalties and also any fees, commissions, charges and other expenses incurred in the collection of any delinquent taxes. Collection of any delinquent taxes shall be made in a manner prescribed by law.

Section 10: The City Treasurer shall file with the Jefferson County Clerk the statement required by KRS 92.637 between ninety (90) days and one hundred twenty (120) days after said taxes have become due and payable. Also the City Treasurer shall file the notice of delinquent tax lien required by KRS 134.420.

Section 11: If any provisions of this ordinance or the application thereof to any person or circumstances is held invalid, the invalidity shall not affect other provisions of applications of the ordinance which can be given effect without the invalid provision or application, and to this end, the provisions of this ordinance are severable.

Section 12: This ordinance shall take effect from and after its passage and signing, and after its publication pursuant to Kentucky Revised Statutes.

The first reading of this ordinance is this 13th day of May, 2019. The second reading of this ordinance is this 10th day of June, 2019. Passed and approved at a regular meeting of the Commission of the City of Forest Hills this 10th day of June, 2019.


Mayor, City of Forest Hills, Kentucky

Attest:


City Clerk

Those in Favor:

MAYOR GRIFFIN
COMMISSIONER KNOOP - HENRY - KNOOP - MULL

Those Opposed:

