

CITY OF FOREST HILLS
ORDINANCE NO. 1, SERIES 2022-2023
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, 2022 and ending on June 30, 2023 of the City of Forest Hills, Kentucky.

SECTION 2: January 1, 2022 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, 2022, 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 a refund.

SECTION 4: The City of Forest Hills hereby levies an Ad Valorem tax on said property at the rate of \$0.12 per one hundred (\$100) dollars of assessed valuation.

Upon delivery of such bills, the Treasurer of Forest Hills shall have the responsibility of supervising the collection of same, and all remittances shall be made to the City Treasurer, who shall give a regular accounting as required by law.

SECTION 5: The revenues from said taxes, interest and penalties, shall be used for the general operating expenses of the City and for the general purposes of the city in 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, 2023 (the due date), face amount of the bill. Said taxes not paid by the due date are delinquent and shall be due and payable as follows: If paid before February 1, 2023, face amount of the bill plus two percent (2%) of the face amount. After February 1, 2023, 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, P.O. Box 991258, Louisville, KY 40269.

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 becomes effective upon adoption and publication according to law.

The first reading of this ordinance is May 16th. The second reading of this ordinance is June 17, 2022. Passed and approved at a regular meeting of the Commission of the City of Forest Hills on this 13th day of June, 2022

Kevin W. Goffin
Mayor

ATTEST:

CA Crake
City Clerk

In Favor: OKSDSH / M KB

Opposed: Ø