

**CITY OF CROSSGATE**

**ORDINANCE NUMBER 02**

**SERIES 2018**

An ordinance adopting the Jefferson County, Kentucky, ad valorem tax assessment for the City of Crossgate, Kentucky, ("the City") and the levying of an ad valorem tax thereon for the general operation purposes of the City.

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

NOW THEREFORE, be it ordained by the Commission of the City of Crossgate, Kentucky. Section One: July 1, 2018, is hereby set as the assessment date for all real property subject to city taxation within the boundaries of the City of Crossgate, Kentucky.

Section Two: The County assessment of property situated within the City of Crossgate, Kentucky, is hereby adopted as the City assessment for the City ad valorem taxation for the fiscal year July 1, 2018, to June 30, 2019.

Section Three: The City Treasurer is directed to obtain a true copy of the Jefferson County assessment of property within the corporate limits of the City of Crossgate, Kentucky, and make out tax bills there from and mail it no later than October 15, 2018. Each tax bill shall show the lot and block number, assessment of the real property and improvements, if any, the name of the supposed owner, the ad valorem tax rate as set herein below and the total amount due.

Section Four: Upon delivery of such tax bills, the City Treasurer 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, 2018 to June 30, 2019, for the City of Crossgate is hereby fixed at .225 % per One Hundred Dollars valuation of property assessed for taxation. Said tax shall be due and payable as follows: If paid before November 30, 2018, face amount of the bill less 5% Discount. If paid before December 31, 2018, face amount of the bill. If paid after December 31,

2018, face amount of the bill plus penalty of 5%, plus interest at the rate of 1.5% per month compounded from January 1, 2019, until paid.

If paid after February 1, 2019, face amount of the bill plus penalty of 10%.

If paid after April 18, face amount of the bill plus a 10% Crossgate City Clerk fee that includes the cost of processing a tax lien, a 20% City Attorney fee and the cost of the tax lien itself at rate prescribed by the City Attorney.

Additionally, delinquent accounts shall be subject to reimbursement by the taxpayer to the City of all cost of collection, including a reasonable attorney fee.

Section Six: The proceeds of such taxes are to be used for the general operation purposes of the City.

Section Seven: This ordinance has been introduced, had a second reading and received an affirmation vote of the majority of the members of the Commission of the City of Crossgate.

Section Eight: This Ordinance shall take effect upon its passage and approval as required by law. Enacted this day of July 1<sup>th</sup>, 2018.

Kirk Hilbrecht

Mayor

Attest: Commissioner Larry Kirschenbaum

Pro Tem