

CITY OF WOODLAWN PARK, KY
Ordinance No. 2 Series 2022-2023

AN ORDINANCE ADOPTING THE JEFFERSON COUNTY, KENTUCKY AD VALOREM TAX ASSESSMENT FOR THE CITY OF WOODLAWN PARK, KENTUCKY AND THE LEVYING OF AN AD VALOREM TAX THEREON FOR THE GENERAL OPERATING PURPOSE OF THE CITY.

Whereas, pursuant to the provisions of KRS 132.028, KRS 92.290, KRS 92.291 and KRS 132.295, the City of Woodlawn Park, Kentucky is authorized and empowered to adopt the county ad valorem assessment valuation for the city tax purposes, to fix the tax levy date, the due and delinquency dates, add to the levy and collect said taxes,

BE IT ORDAINED BY THE CITY OF WOODLAWN PARK, KENTUCKY:

SECTION ONE: January 1, 2022 is hereby set for the assessment date for all real property subject to the city taxation within the boundaries of Woodlawn Park, Kentucky.

SECTION TWO: The Jefferson County assessment of property situated within the City of Woodlawn Park, Kentucky is hereby adopted as the city assessment for the city ad valorem taxes for the period of July 1, 2022 through June 30, 2023.

SECTION THREE: The City Treasurer is directed to obtain a true copy of the county assessment of property within the corporate limits of Woodlawn Park and make out tax bills therefrom and mail the same no later than July 10, 2022. Each tax bill shall show the lot, assessment of real property and improvements thereon separately, the name of the supposed owner, the ad valorem tax rate and the total tax amount due.

SECTION FOUR: Upon delivery of such bills the city Treasurer shall have the responsibility of supervising the collection of same and all remittances shall be made to the city in care of the City Treasurer. Collection of delinquent taxes shall be made in the manner prescribed by law.

SECTION FIVE: The ad valorem tax rate for the period July 1, 2022 through June 30, 2023 is hereby fixed at \$.147 cents per \$100.00 of assessed valuation of property as assessed for taxation. Said tax shall be due and payable as follows:

July 10, 2022 to August 31, 2022---Face Amount, less 15% discount.

September 1, 2022 to September 30, 2022---Face Amount.

October 1, 2022 to October 31, 2022---Face Amount, plus penalty of 15%.

November 1, 2022 or after---Face Amount plus attorney fees, penalty of 15%, plus interest at the rate of 1.5% per month from November 1, 2022 until paid.

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SECTION SIX: The City of Woodlawn Park shall be entitled to recover all reasonable attorney's fees and other costs incurred by it in collecting delinquent taxes owed pursuant to this Ordinance.

SECTION SEVEN: All proceeds of such tax are to be used for the general operating purposes of The City of Woodlawn Park, Kentucky.

SECTION EIGHT: This ordinance shall take effect following its passage by the City Council, approval by the Mayor, and publication as required by law.

SECTION NINE: This ordinance was given first reading on May 16, 2022 and given second reading, passed and approved on June 20, 2022.

Mayor,
Larry Lewis



ATTEST:

Clerk,
Pat Merrick


