

**CITY OF ORCHARD GRASS HILLS  
ORDINANCE NO. 2018-01**

**AN ORDINANCE PROVIDING FOR THE ASSESSMENT OF ALL REAL  
PROPERTY WITHIN THE CORPORATE LIMITS OF ORCHARD GRASS HILLS,  
KENTUCKY, AND THE LEVYING OF AN AD VALOREM TAX THEREON FOR CITY  
PURPOSES.**

WHEREAS, pursuant to the provisions of KY. REV. STAT. § 92.280, *et. seq.* the City of Orchard Grass Hills, Kentucky is authorized and empowered to provide a system for the assessment, levying and collection of all city taxes;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF ORCHARD GRASS HILLS, KENTUCKY, DOES HEREBY ORDAIN AS FOLLOWS:

1. The following provisions shall apply for the period of July 1, 2018 through June 30, 2019, the fiscal year of the City of Orchard Grass Hills, Kentucky.
2. The assessment made by the Oldham County, Kentucky, and the Property Valuation Administrator for the state and county for tax purposes in the City of Orchard Grass Hills, Kentucky. The City Treasurer shall by July 15, 2018, obtain an appropriate listing from the Oldham County Property Valuation Administrator's books after they have been supervised and corrected by the Oldham County Board of Equalization. Said listing shall include all property located in the corporate limits of the City of Orchard Grass Hill, Kentucky and assessed as of January 1, 2018.
3. The Treasurer shall add to the above listed any property not listed on said list.
4. The ad valorem tax for the year 2018-2019 is hereby fixed at the rate of thirteen point seven cents (.137) per one hundred dollars (\$100.00) valuation of property as assessed for taxation. Said tax shall be due and payable by the property owner as follows:
  - (a). September 1, 2018 and before: Face amount less discount of five percent (5%);
  - (b). September 2, 2018 to September 30, 2018: Face amount;
  - (c). October 1, 2018 to October 31, 2018: Face amount plus a penalty of five percent (5%); and
  - (d). After November 1, 2018: Face amount plus a penalty of five percent (5%) plus interest at the rate of eight percent (8%) per annum from December 1, 2018 until paid in full.

5. After the assessment book are completed in the aforementioned manner, the City Treasurer shall make out the tax bills therefrom. Each bill shall show the lot and improvements and the assessment thereon separately, the name of the owner of record, the Ad Valorem tax rate and the total amount due.
6. The City Treasurer is ordered to prepare and mail bills covering said taxes on or before August 15, 2018.
7. Upon delivery of such bills, payment shall be made by the City Treasurer. Collection of delinquent taxes shall be made in the manner prescribed by law, including the following protocol:
  - (a) October 15, 2018: First delinquency notice sent with penalty amount;
  - (b) November 15, 2018: Second delinquency notice sent with penalty amount and interest;
  - (c) December 1, 2018: Third delinquency notice sent with amount due and details of impending tax lien; and
  - (d) January 2, 2019: Tax lien to be filed in the Office of the Oldham County Clerk pursuant to KY. REV. STAT. § 91A.070(3). Thereafter, the tax lien shall be subject to the foreclosure proceedings set forth in KY. REV. STAT. §§ 91.484 to 91.527. In any such proceeding, the City shall recover its costs and attorney fees not to exceed \$250.00 per hour.
8. The proceeds of such taxes are to be used for the general purposes of the City, and the necessary capital expenditures and other purposes as permitted by law.
9. This Ordinance shall take effect from and after its passage and approval by the City Council and publication as required by law.

Passed and Approved this 10th day of April, 2018.

First Reading: March 13, 2018.

Second Reading: April 10, 2018.

ATTEST:

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Ruth LeMaster, Clerk

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Doug Lalli, Mayor

APPROVED AS TO FORM AND LEGALITY  
J. Gregory Troutman  
City Attorney

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