

**CITY OF BLUE RIDGE MANOR
ORDINANCE NO. 2
SERIES 2018**

AN ORDINANCE adopting the Jefferson County, Kentucky, ad valorem tax assessment for the City of Blue Ridge Manor, Kentucky, and the levying of an ad valorem tax thereon for the general operation of the City.

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

NOW THEREFORE, be it ordained by the Commission of the City of Blue Ridge Manor, Kentucky;

SECTION ONE: January 1, 2018 is hereby set as the assessment date for all real property subject to City taxation within the boundaries of the City of Blue Ridge Manor, Kentucky.

SECTION TWO: The County assessment of property situated within the City of Blue Ridge Manor, Kentucky is hereby adopted as the City assessment for the City ad valorem taxation for the fiscal year July 1, 2018 through June 30, 2019.

SECTION THREE: The tax bills shall be based on the assessment of property within the corporate limits of the City of Blue Ridge Manor, Kentucky by the Jefferson County Property Valuation Administrator. Said bills shall be prepared by the PVA and mailed by the City Clerk/Treasurer of Blue Ridge Manor. Each tax bill shall show the lot and block number, assessment of real property and improvements, if any, the name of the supposed owner, the ad valorem tax rate as set hereinbelow, 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 and paragraph six (6) below.

SECTION FIVE: The ad valorem tax rate for the fiscal year July 1, 2018 to June 30, 2019, for the City of Blue Ridge Manor, Kentucky, is hereby fixed at .20 per one hundred dollars valuation of property assessed for taxation. Said tax shall be due and payable as follows:

If paid on or before September 15, 2018 – Face value of tax bill less 15% discount.

If paid on or before October 15, 2018 – Face amount of tax bill.

If paid after October 15, 2018 – Face value of tax bill plus a one-time penalty of 15% penalty plus continuous interest at the rate of 1 % per month, or part thereof until paid in full.

SECTION SIX: If the tax bill is not paid by October 31, 2018 the City Clerk/Treasurer will send a letter to the taxpayer informing them that the tax bill is delinquent and include the outstanding balance owed with penalties and interest. If the tax bill is not paid by November 15, 2018 the City Clerk/Treasurer will turn the matter over to the City Attorney who will write the taxpayer a letter with an enclosed unfiled delinquent tax lien informing the resident/owner that the lien will be lodged against the subject property unless the current outstanding balance is paid in full by December 1, 2018. If the bill is not satisfied or no response is received by December 1st, the City Attorney will file and record the lien and provide copies to the City Clerk/Treasurer.


SECTION SEVEN: The proceeds of such taxes are to be used to fund the general operation of the City for the fiscal budget year July 1, 2018 through June 30, 2019.

SECTION EIGHT: This Ordinance shall take effect upon its passage and approval and publication as required by law.

FIRST READING THE 23rd day of May, 2018

SECOND READING THE 25th day of June, 2018

PASSED AND APPROVED THE 25th day of June, 2018.



MAYOR, Carla Kreitman

ATTEST: 

CLERK

Those Voting Aye:

Nay:

Carla Kreitman, Mayor
Hans Klose, Commissioner
Ken Conliffe, Commissioner
Porter Lady, Commissioner
Art Sims, Commissioner

None