CITY OF NORTHFIELD

Ordinance No. 21-03

AN ORDINANCE PROVIDING FOR THE LEVY OF AD VALOREM TAXES FOR CITY PURPOSES FOR FISCAL YEAR ENDING JUNE 30, 2022

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BE IT ORDAINED BY THE CITY OF NORTHFIELD:

Section 1. Pursuant to KRS 132.285, the City hereby elects to use the Jefferson County Property Valuation Administrator's real estate tax assessment as of January 1, 2021 as the basis for city taxes for the Fiscal Year of the City ending June 30, 2022.

Section 2. The tax for the fiscal year ending June 30, 2022, is hereby levied and fixed at the rate of $0.154 per $100 of property as assessed for taxation.

Section 3. The City Clerk shall prepare and mail the tax bills from the certified assessment rolls on or before October 1, 2021. Such bills shall contain an identification of the property assessed, assessed value, tax rate, total amount due and date payable.

Section 4. The payment of tax bills shall be made to the City Treasurer and shall be subject to penalties listed below and the collection of remedies provided by law.

a. The face amount of a tax bill shall be payable during October 2021;

b. On tax bills paid after October 2021, there shall be added thereto a penalty of 10% of the tax due plus interest from the date due at 1.5% per month or part thereof, compounded monthly, or $10.00 if the penalty and interest is less than this amount, plus lien filing and release fees;

c. All delinquent tax collection expenses incurred by the City, including lien filing and release fees, Attorney's fees of not less than $200, and cost of initiating legal action, shall be deemed a penalty in addition to that specified in Subsection (b) above and shall be encompassed within the City's lien.

Section 5. The proceeds of such collections shall be used for the general operating expenses of the City including the purchase of City supplies, the repair and general maintenance of public ways in the City, payment of bond premiums and insurance, sanitation, public safety, the payment of all necessary expenses incurred in the necessary and proper municipal functions and capital improvements.

First reading May 24, 2021 Passed and approved June 28, 2021

Randolph L. Chappell

Randolph L. Chappell, Mayor

Attest:

Phyllis Onachilla

Phyllis Onachilla, City Clerk