

CHAPTER 96: TAXATION

Section

| | |
|-------|---------------------------------|
| 96.01 | <u>Assessment procedure</u> |
| 96.02 | <u>Data to compute tax rate</u> |
| 96.03 | <u>Imposition of tax</u> |
| 96.04 | <u>Delinquent taxes</u> |
| 96.05 | <u>Supplementary procedures</u> |

Cross reference:

Annual taxation ordinances,
see Tables of Special Ordinances, Table IV

§ 96.01 ASSESSMENT PROCEDURE.

For the calendar year 1981 and for all subsequent years the City Council shall by Municipal Order fix the methods and procedure to be utilized by the various employees of the city in assessing or obtaining the assessment of all real and personal property subject to taxation by the city.

(Ord. 81-213, passed 10-12-81)

§ 96.02 DATA TO COMPUTE TAX RATE.

For the calendar year 1981 and for all subsequent years the City Council shall provide by Municipal Order for the acquisition of all data necessary to compute a fair, equitable, and legal rate for the taxation of all property subject to ad valorem taxes by the city.

(Ord. 81-213, passed 10-12-81)

§ 96.03 IMPOSITION OF TAX.

All ad valorem taxes as fixed by the City Council shall be due and payable on or before the date fixed in the ordinance levying such tax.

(Ord. 81-213, passed 10-12-81)

§ 96.04 DELINQUENT TAXES.

(A) The City Clerk/Treasurer shall cause to be added to each tax bill remaining unpaid on the due date thereof a charge equal to \$5 or 5% of the total tax bill, whichever is greater, as a delinquent tax penalty.

(B) Upon any tax bill not paid prior to the due date of such tax the City Clerk/Treasurer shall collect in addition to the face amount of such tax bill and the delinquent tax penalty, interest upon the total of the tax and delinquent penalty at the rate of 12% per annum from the due date thereof until paid.

(Ord. 81-213, passed 10-12-81)

§ 96.05 SUPPLEMENTARY PROCEDURES.

The City Council by Municipal Order, and the Mayor, by Executive Order, may supplement the statutory procedure for advertising, filing

notice of, and collecting delinquent taxes by
procedures not inconsistent with the laws of the
Commonwealth of Kentucky.