

# **ORDINANCE NO. 2024-5**

draft Ordinance 2024-D

## **AN ORDINANCE OF THE CITY OF VILLA HILLS, IN KENTON COUNTY, KENTUCKY LEVYING AN AD VALOREM REAL ESTATE TAX OF 20.2 CENTS PER EACH ONE HUNDRED DOLLARS IN REAL ESTATE VALUATION WITHIN THE CITY AND PROVIDING FOR INTEREST AND PENALTY CHARGES FOR LATE PAYMENT; AND LEVYING A PERSONAL PROPERTY TAX OF 10.3 CENTS PER EACH ONE HUNDRED DOLLARS IN VALUATION OF PERSONAL PROPERTY WITHIN THE CITY.**

Be it ordained by the City Council of the City of Villa Hills, Kentucky, as follows:

### **SECTION I**

An ad valorem real estate tax of 20.2 cents per each One Hundred Dollars of valuation of real estate subject to taxation, and a personal property tax of 10.3 cents per each One Hundred Dollars of valuation of personal property subject to taxation situated within the City of Villa Hills, Kentucky, including personal property of public service corporations and commercial watercraft reported by the Kentucky Department of Revenue, are hereby levied for the 2024 calendar year, for ordinary municipal purposes to carry on the government of the city, including without limitation: to pay the salaries of all administrative officers, police officers and other employees; to pay the cost of telephone, light, heat, power and other utilities; to pay insurance and bonds and acquisition of equipment and supplies for City purposes; to pay the cost of cleaning streets, sidewalks, gutters and repairing and/or replacing same; to pay the cost for professional services; to pay for expenses incident to the operation of the public works department of the City; and to pay the general cost of carrying on the business of government of the City including the cost of materials and equipment incidental thereto.

### **SECTION II**

For the purpose of the levy herein provided, the City Clerk is instructed to adopt the assessment list made by the Property Valuation Administrator of Kenton County, insofar as the same concerns property subject to municipal taxation.

### **SECTION III**

The City Clerk shall make tax bills from the county list and from the property valuation administrator's certified assessment roles, after the same has been supervised and corrected by the County Board of Equalization against all persons and corporations subject to taxation in the City of Villa Hills, Kentucky, and to furnish bills to the taxpayers of the City of Villa Hills after the enactment hereof.

### **SECTION IV**

The taxes levied pursuant to the terms hereof shall be due and payable to the City from October 1st at the office of the city clerk. Taxes unpaid by November 30<sup>th</sup> or the next business day if said date shall fall on a weekend or a holiday shall be deemed delinquent and there shall be added thereto a penalty of fifteen percent (15%) thereof plus interest thereon at the rate of six percent (6%) per annum until paid plus the cost of collection including court costs and a reasonable fee to the city attorney should the delinquent tax bill be referred to the city attorney for collection.

**SECTION V**

For the purpose of determining if a payment is made on-time, the City Clerk is authorized to accept as proof of on-time payment a postmark no later than November 30<sup>th</sup> or the next business day if said date falls on a weekend or a holiday and any payment received in the drop box no later than the regular opening of the City Clerk's office on the first business day following the deadlines outlined in this section.

**SECTION VI**

The City of Villa Hills has a lien upon the property assessed for the taxes levied thereon and special assessments pursuant to the terms hereof and all penalties, interests, fees, commissions, charges and other expenses, including court costs and attorney's fees incurred by reason of delinquency in payment of the tax bill or in the process of collecting such bill and such a lien has a priority over all other obligations or liabilities for which the property is liable.

**SECTION VII**

If any sentence, clause, section or part of this ordinance or the application thereof to any particular situation is, for any reason, found to be unconstitutional, illegal or invalid, such cannot effect or appeal any of the remaining provisions, sentences, clauses or sections or parts of this ordinance.

**SECTION VIII**

All ordinances, in conflict herewith, are hereby repealed.


**SECTION IX**

This Ordinance shall take effect and be in full force from and after its passage, publication, which may be in summary form, and recording, according to law.

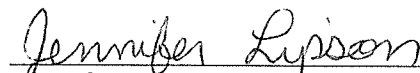
Passed by the City Council this 18th day of September 2024.

City of Villa Hills, Kentucky

A Municipal Corporation of the Home Rule Class

  
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Heather H. Jansen, Mayor

ATTEST:

  
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Jennifer Lipson, City Clerk

Sponsor:

First Reading: 08/21/2024  
Public Hearing: 09/11/2024  
Second Reading: 09/18/2024  
Ayes: 6  
Nays: 0  
Abstentions: 0  
Absent: 0  
Published: 9/30/2024