

**ORDINANCE NO. 11-2022
AN ORDINANCE LEVYING A GENERAL TAX
FOR THE CITY OF LA GRANGE, KENTUCKY**

WHEREAS, it is necessary for the municipal corporation of the City of La Grange to obtain funds for the operation and maintenance of the city government and to maintain the police protection of the residents of said city and further to protect the public health, safety, and welfare; and,

WHEREAS, the Commonwealth of Kentucky, through its statutes and Constitution, particularly KRS 92.280, KRS 92.281 and all other applicable law does hereby authorize and empower a city of the home rule class to levy a tax for general purposes.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF LA GRANGE, KENTUCKY, AS FOLLOWS:

1. There is hereby levied an ad valorem tax at the rate of 19.9 cents (.1990) per hundred dollars' worth of real property in the estate of all persons, firms, corporations, or associations having their offices or place of business or executing any right, license, or franchise within the City of LaGrange. There is further hereby levied an ad valorem tax at the rate of 26.5 cents per hundred dollars' worth of all personal property in the estate of all persons, firms, corporations, or associations having their offices or place of business or executing any right, license, or franchise within the City of La Grange. This tax is levied for all purposes for the fiscal year beginning July 1, 2022 and ending June 30, 2023.
2. The tax levied by this Ordinance is assessed as of January 1, 2022, pursuant to the provisions of KRS 92.420(3) and KRS 92.280, and all of said taxes are hereby declared to be due, payable, and collectible as of September 15, 2022.
3. Any taxpayer residing in the city may pay tax bill at any time after the receipt and any amount paid before October 15, 2022, shall receive a discount of 2% of the gross amount of the bill.
4. Any bill paid after October 15, 2022 shall be paid in its face amount as shown thereon. Any bill remaining unpaid after November 15, 2022 shall be deemed delinquent and said tax shall have a penalty in the sum of 10% of its face amount added. If any bill is unpaid after January 1 of the year following the year that tax bill was originally due, there will, in addition to the penalty, be 1% interest per month due on the unpaid bill, until paid. Penalties and interest are cumulative; and, if suit is initiated, then the taxpayer shall be charged and be required to pay court costs and attorney and/or paralegal fees.
5. Any tax bills remaining in the hand of the Treasurer or the City Clerk on December 15, 2022 or for any prior year thereto which have not been paid shall be endorsed by the Clerk or Treasurer as delinquent, at which time the Clerk or Treasurer shall proceed to compute the penalty described in the Ordinance and add the same to the unpaid tax bill. After one letter of notice of delinquency has been sent to the taxpayer by the Clerk or Treasurer and taxes remain delinquent for a period of thirty (30) days thereafter, the City Clerk or Treasurer shall then deliver the unpaid tax bills to the City Attorney for collection. The City Attorney shall receive a fee of \$150.00 per hour for time spent collecting delinquent taxes and this fee shall be charged as a cost against the delinquent taxpayer.
6. The City shall have the right to place a lien as described by statute on property and record it in the Oldham County Court Clerk's Office which recording fees shall be added to the tax bill and shall be paid prior to any lien being released. Failure to file a Notice of Lien in the Office of the Oldham County Court Clerk does not invalidate the statutory lien granted by the Kentucky Revised Statutes and is not a waiver of the right to enforce it.
7. Taxes levied by this Ordinance shall be construed as a general-purpose tax for the fiscal year beginning July 1, 2022 and ending June 30, 2023.
8. The Ordinance is adopted and passed pursuant to the provisions of KRS 92.280 and all other applicable law and shall be in full force and effect from and after the date of its passage, approval and publication required by law.
9. If any Court of competent jurisdiction shall deem any part of this Ordinance invalid, said judgment shall not affect the remaining provisions of this Ordinance. It is the expressed intention of the City Council that this Ordinance and all provisions hereof shall be considered severable and the invalidity of any section, clause, provision or any part or portion of the Ordinance shall not invalidate the other portions of this Ordinance.

