

ORDINANCE NO. O-24-2018

AN ORDINANCE PROVIDING FOR THE IMPOSITION, LEVY, COLLECTION, AND APPORTIONMENT OF THE TAXES OF THE CITY OF FORT THOMAS, CAMPBELL COUNTY, KENTUCKY, FOR THE YEAR 2018; AND FIXING THE TAX RATE

BE IT ORDAINED BY THE CITY OF FORT THOMAS, CAMPBELL COUNTY, KENTUCKY:

SECTION I

That for the year 2018 there is hereby imposed, levied and ordered to be collected as taxes of the City of Fort Thomas, Campbell County, Kentucky, the sum of \$0.390 upon each one hundred dollars (\$100.00) valuation of the real property and \$0.390 upon each one hundred dollars (\$100.00) valuation of personal property and mixed property and \$0.3971 upon each one hundred dollars (\$100.00) valuation of motor vehicles subject to taxation within the corporate limits of said City, as assessed, corrected, and returned, according to law, for said year, and \$0.390 upon each one hundred dollars (\$100.00) valuation of all franchise valuations as assessed and returned according to law for said year, to be used for defraying the current and incidental expenses of city government.

SECTION II

The tax bills shall be made out, on behalf of the City Clerk, in accordance with the assessed valuation for the year 2018 as finally completed and reported to the Board of Council, and in accordance with the valuation as certified by the State Tax Commission of the Commonwealth of Kentucky as provided by law.

The tax bills shall be printed in proper form to show clearly and fully the year in which the taxes are collected, the names of the owner(s) of the property, a brief description of the property, the rate of taxation for the various funds, the total amount due, and such other information as may be necessary in order to give a clear and complete statement to the taxpayer.

The tax bills shall be substantially bound in book form with proper stubs, and the City Clerk shall sign and deliver the bills to the City Treasurer and shall take a receipt from the City Treasurer showing the total number of bills turned over to the City Treasurer and the aggregate amount thereof.

SECTION III

The taxes herein fixed and levied shall be due and payable at the Office of the City Treasurer, at the City Building, 130 North Fort Thomas Avenue, Fort Thomas, Kentucky 41075 or Post Office Box 639115, Cincinnati, OH 45263-9115, on the date in which the Ordinance is published and becomes effective.

SECTION IV

All bills not paid or postmarked by October 31, 2018, shall be delinquent and shall be stamped by the City Treasurer with the word "Delinquent" and shall be turned over to the City Clerk, together with a complete statement to the Board of Council of the total amount of the bills not collected. Upon each unpaid tax bill, a penalty of five percent (5%) of the amount of the total bill shall be added. The City Treasurer shall collect said unpaid bills with said five percent (5%) penalty added, and interest at the rate of eight percent (8%) per annum until paid, on the amount of the tax and waste fee.

The City Treasurer shall make a full and complete settlement with the Board of Council and the Board of Education of the City of Fort Thomas at the meetings of said respective Boards in January, 2019, of all tax bills placed in his hands for collection for the year 2018, and shall furnish said Boards a list of Delinquents and insolvents. He shall, at the first Regular meeting of the Board of Council in January, 2019, deliver to the City Clerk all unpaid bills in his hands and the City Clerk shall add to and enter upon each of said bills an additional penalty of ten percent (10%) of the amount of the total bill, and shall redeliver said unpaid bills to the City Treasurer and take a receipt therefore. The City Treasurer shall then proceed to collect the said bills, with a total penalty of fifteen percent (15%) of said tax and waste fees added hereto as herein before provided, and interest from the first day of November, 2018, until paid, until further directed by the Board of Council, and as said amounts are collected, shall deposit them in the General Fund of the City of Fort Thomas to be apportioned and paid into the respective funds for which levied.

SECTION V

There is hereby imposed, levied and ordered to be collected a penalty of five percent (5%) upon all 2018 tax and waste fees not paid or postmarked by October 31, 2018, and an additional penalty of ten percent (10%) making a total of fifteen percent (15%) upon all 2018 tax and waste fees not paid or postmarked by January 1, 2019, which shall bear interest at the rate of eight percent (8%) per annum from November 1, 2018, until paid. In the event that a delinquent tax bill is referred to the City Attorney for collection, legal action will be initiated to collect the delinquent tax, interest, and penalty levied thereof, and the costs associated with collection, including but not limited to court costs, filing fees, and attorney fees.

SECTION VI

The City of Fort Thomas has a lien upon the property assessed for the tax and waste fees levied thereon and special assessments pursuant to the terms hereof, and all penalties, interest, fees, commission, charges, and other expenses, including court costs and attorneys 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

The City intended to have its Public Hearing on the tax rate on September 4, 2018 and a first reading of the Ordinance establishing the tax rate on September 4, 2018 and a second reading on September 17, 2018. The City mails its real estate tax bill no later than the end of September each year since the due date of the City tax bill is October 31st. The City requested the notices of publication to be printed on August 16 and August 23 in the Campbell County Recorder; however, Gannett published them in the Cincinnati Enquirer. As a result, the City had to advertise in the Campbell County Recorder on August 30, 2018 and September 6, 2018 and postpone the Public Hearing until September 17, 2018. In order to mail the City tax bills timely, this Ordinance shall be read on September 17, 2018. For the reasons set forth above, an emergency is hereby declared to exist and the provisions of this Ordinance shall become effective immediately upon its adoption by a vote of two-thirds or more of the legislative body. The requirements of a second reading are suspended due to the emergency.

APPROVED:

Eric Haas, Mayor

First Reading and Adoption: September 17, 2018

Published: September 27, 2018

ATTEST:

Melissa K. Beckett, City Clerk