

## ORDINANCE 13-2021

### **AN ORDINANCE OF THE CITY OF FORT WRIGHT, IN KENTON COUNTY, KENTUCKY, AMENDING SECTION 37.02 OF THE CODE OF ORDINANCES; ESTABLISHING REQUIREMENTS FOR PAYMENT OF TAXES, AND PROTOCOLS FOR IMPOSITION OF PENALTIES, INTEREST AND ATTORNEY FEES TO BE CHARGED IN COLLECTING DELINQUENT TAXES.**

**WHEREAS**, the Fort Wright City Council desires modify Section 37.02 of the Code of Ordinances for the City of Fort Wright to establish requirements for payment of taxes, protocols for imposition of penalties and interest on, and the use of legal counsel to collect, delinquent real estate taxes owed to the City. These provisions are authorized by KRS 91A.070(2) & (3) and KRS 134.420.

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FORT WRIGHT, KENTON COUNTY, KENTUCKY, AS FOLLOWS.**

#### **SECTION 1**

#### **§ 37.02 ESTABLISHMENT; DUE DATE; DELINQUENCY AND PENALTY.**

(A) An ad valorem tax in an amount as established by ordinance of City Council from time to time on each \$100 value of real estate, personal and mixed property, subject to taxation for the fiscal year beginning July 1 and ending June 30 of each year, for ordinary municipal purposes to carry on the government of this city, including police protection, fire protection, repairs to streets, and furnishing street lighting, is hereby established. By separate ordinance, the City also levies a Waste Collection Assessment per dwelling unit which is billed and collected simultaneously with this ad valorem real estate tax; all of the payment, collection and penalty provisions of this ordinance shall also apply to the Waste Collection Assessment.

(B) All real and personal property taxes, except motor vehicle property taxes, levied by the City Council each year shall be due and payable to the City ~~Treasurer~~[Tax Collector]. All real and personal property taxes, except motor vehicle property taxes, shall be due and payable on December 31 of each year. The City will not accept any partial payments toward its real estate taxes; all such tax bills must be paid in full. Payments of real estate taxes shall be actually received by the City by 5 pm E.S.T. on or before December 31, unless December 31 falls on a Saturday or Sunday, in which case the tax payment must be received by the City's last business day of the year deemed to be the Friday immediately before December 31. Provided however that payments received subsequent to the deadline which contain valid postmarks stamped by the United States Post Office dated on or before the due date will be received and honored as timely payments. Anyone failing to pay the tax by December 31 shall be deemed delinquent and the bill shall have added thereto a penalty of 20% of the amount thereof and shall bear interest at the rate of 12% per annum from January 1, until paid. The delinquent taxpayer shall also pay all costs and expenses incidental to any action taken by the city for collection of the delinquent tax bill, including court costs and attorney's

fees. When a delinquent taxpayer is required to pay penalty, interest and the City's attorney's fees pursuant to the foregoing, the charges shall include, but not be limited to, the following:

- (1) The calculation of interest shall be 12% per annum, calculated on a monthly compound basis, such that after each calendar month of delinquency, an additional 1% becomes due.
- (2) If a real estate tax bill is unpaid when due, the City may engage its city attorney to send a letter to the taxpayer, identifying the unpaid tax bill, stating the amount due and the fact of its delinquency; the fee agreed upon by the City and the city attorney for such letters shall be assessed to the taxpayer.
- (3) If a real estate tax bill is unpaid when due, the City may engage its city attorney to draft and record a statement of lien with the county clerk; the fee agreed upon by the City and the city attorney for such letters shall be assessed to the taxpayer.
- (4) If the City is named as a party defendant in any debt collection action against a taxpayer incident to the City's unpaid tax bill, including actions for foreclosure of other liens against the subject real estate, the City may engage its city attorney to draft and file in said action an answer and affidavit to set forth the city's claim, protect its lien, and demand payment of all sums due to the City; the fee agreed upon by the City and the city attorney for such letters shall be assessed to the taxpayer.
- (5) The set amount fees established by the agreement between the City and the city attorney are deemed reasonable.
- (6) If the City engages its city attorney, or other legal representation, for collection of real estate taxes on a special basis or program, other than as above, said fees shall be added to the tax bills for the sums actually incurred by the City.

(C) The city has a lien upon the property assessed under the terms of this chapter for the taxes levied upon the property under the terms of this chapter and for all penalties, interest, 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 it. Such a lien has priority over all other obligations or liabilities for which the property is liable.

(D) All personal property taxes on motor vehicles shall be collected by the Kenton County Clerk as required by KRS 134.800. Property taxes on motor vehicles shall become due or delinquent as set forth in KRS 134.810.

(E) Pursuant to the pertinent section of the Constitution of the Commonwealth of Kentucky, the general laws thereof, and KRS 136.270(3), there shall be levied and assessed by the city an ad valorem tax in an amount to be set annually on each \$100 of taxable fair cash value of bank or trust company stock of each bank or trust company located in the city as duly assessed by the Kenton County Property Valuation Administrator for general fund and municipal purposes.

## **SECTION 2**

Any and all Ordinances in conflict with this Ordinance shall be, and hereby are, repealed to the extent of said conflict.

## **SECTION 3**

If any part of this ordinance or its application is deemed invalid by a court of competent jurisdiction, the city council intends that such invalidity will not affect the effectiveness of the remaining provisions or applications and, to this end, the provisions of this ordinance are severable.

## **SECTION 4**

That this ordinance shall become effective upon its passage and shall be published under KRS 83A.060(9) and other applicable law. This ordinance may be published by summary.


Passed by City Council on October 6, 2021

CITY OF FORT WRIGHT, KENTUCKY

By: 

Dave Hatter, Mayor

ATTEST:

  
Maura Russell, City Clerk

FIRST READING: 9-15-2021

SECOND READING: 10-6-2021

PUBLICATION: \_\_\_\_\_