

CITY OF WATTERSON PARK, KENTUCKY
ORDINANCE NO. 262 SERIES 2022

SUMMARY

AN ORDINANCE PROVIDING FOR THE ASSESSMENT OF ALL REAL PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF WATTERSON PARK, KENTUCKY, AND FOR THE LEVY AND COLLECTION OF AD VALOREM TAXES THEREON TO BE USED FOR GENERAL CITY PURPOSES DURING THE FISCAL YEAR OF JULY 1, 2022, TO JUNE 30, 2023

This Ordinance provides for the assessment, levy and collection of taxes for the General Fund of the City for the fiscal year of July 1, 2022, through June 30, 2023, for the City of Watterson Park, Kentucky, and adopts January 1, 2022 as the assessment date. The full text of all sections of the Ordinance imposing taxes or fees are as follows:

SECTION 2: There is levied for the fiscal year July 1, 2022 through June 30, 2023, a tax of Five and Eight-Tenths Cents (5.8¢) per One Hundred Dollars (\$100.00) of assessed valuation on all taxable real property within the jurisdiction.

SECTION 4: All taxes assessed on real property within the City of Watterson Park pursuant to this Ordinance shall become due and payable on November 1, 2022. All tax payments made after November 1, 2022, shall be considered delinquent and an additional fee of one percent (1%) of the payment due shall be assessed on the second day of the month in which this payment is due and on the first day of each subsequent month for which such payment is due and owing.

SECTION 6: Where any lien is filed pursuant to this Ordinance, then in accordance with KRS 134.420, the fee for filing and releasing the lien shall be paid to the Jefferson County Clerk by the City of Watterson Park and shall become part of the lien as an added cost to the delinquent taxpayer to be paid by him as part of the amount necessary to release the lien.

This Ordinance was given first reading on September 12, 2022, and second reading and adopted and signed by the Mayor on SEPT 15, 2022.

Certification

The undersigned certifies that the foregoing is an accurate summary of the Ordinance and that said summary was prepared by the undersigned who is an attorney licensed to practice law in the Commonwealth of Kentucky.

John G. Treitz, Jr.
Stoll Keenon Ogden PLLC
2000 PNC Plaza
500 West Jefferson Street
Louisville, KY 40202
Telephone: (502) 333-6000

**CITY OF WATTERSON PARK, KENTUCKY
ORDINANCE NO. 262, SERIES 2022**

AN ORDINANCE PROVIDING FOR THE ASSESSMENT OF ALL REAL PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF WATTERSON PARK, KENTUCKY, AND FOR THE LEVY AND COLLECTION OF AD VALOREM TAXES THEREON TO BE USED FOR GENERAL CITY PURPOSES DURING THE FISCAL YEAR OF JULY 1, 2022, TO JUNE 30, 2023.

BE IT ORDAINED BY THE CITY OF WATTERSON PARK, KENTUCKY:

SECTION 1: The following provisions for the assessment, levy and collection of taxes shall apply for the fiscal year of July 1, 2022 through June 30, 2023, for the City of Watterson Park, Kentucky.

SECTION 2: There is levied for the fiscal year July 1, 2022 through June 30, 2023, a tax of Five and Eight-Tenths Cents (5.8¢) per One Hundred Dollars (\$100.00) of assessed valuation on all taxable real property within the jurisdiction.

SECTION 3: The City Council adopts January 1, 2022, as the annual assessment date for all real property and improvements subject to ad valorem tax by the City and elects to use the annual assessment of the Property Valuation Administrator of Jefferson County, Kentucky or the Kentucky Department of Revenue, as applicable, as the basis for such taxes.

SECTION 4: All taxes assessed on real property within the City of Watterson Park pursuant to this Ordinance shall become due and payable on November 1, 2022. All tax payments made after November 1, 2022, shall be considered delinquent and an additional fee of one percent (1%) of the payment due shall be assessed on the second day of the month in which this payment is due and on the first day of each subsequent month for which such payment is due and owing.

SECTION 5: The City Treasurer, City Clerk, Mayor, City Attorney or such other person as may from time to time be duly authorized by the Mayor or Council of the City of Watterson Park is hereby authorized and directed, at his or her discretion, to use any method provided by law to collect the tax assessed by this Ordinance. Such methods may include but not be limited to garnishment and the filing and foreclosure of a tax lien.

SECTION 6: Where any lien is filed pursuant to this Ordinance, then in accordance with KRS 134.420, the fee for filing and releasing the lien shall be paid to the Jefferson County Clerk by the City of Watterson Park and shall become part of the lien as an added cost to the delinquent taxpayer to be paid by him as part of the amount necessary to release the lien.

SECTION 7: Any unpaid tax, as herein provided, shall remain a lien against the property in favor of the City of Watterson Park until fully paid.

SECTION 8: Proceeds of such taxes are to be placed in the General Fund of the City of Watterson Park, Kentucky, and are to be used for general operating purposes and expenses of the City in accordance with the fiscal year 2022-2023 budget, and for any and all other necessary and proper municipal functions as may be properly ordained or resolved by the City Council.

SECTION 9: The Clerk of the City is authorized and directed to publish and advertise this ordinance as required by law.

FIRST READING: SEPT 12, 2022

SECOND READING: SEPT. 15, 2022

Adopted this 15th day of SEPT, 2022, by 4 ayes and 0 nays.

	<u>AYE</u>	<u>NAY</u>	<u>ABSTAIN</u>
Jay Bourke <u>ABSENT</u>	_____	_____	_____
Becky Ewan <u>ABSENT</u>	_____	_____	_____
Steve Fortwengler	<u>✓</u>	_____	_____
Gina Garrett	<u>✓</u>	_____	_____
Phil Johnson	<u>✓</u>	_____	_____
Marlene Welsh	<u>✓</u>	_____	_____

CITY OF WATTERSON PARK, KENTUCKY

By: Linda Chesser
Mayor

ATTEST:

Aggie Decker
City Clerk