

**CITY OF CORYDON  
ORDINANCE NO. 2022.5**

**AN ORDINANCE OF THE CITY OF CORYDON, KENTUCKY PROVIDING FOR THE LEVY AND  
COLLECTION OF AD VALOREM TAXES FOR THE 2022 TAX YEAR**

WHEREAS, KRS 92.280 authorizes the City of Corydon to levy and collect a tax on real and personal property; and

WHEREAS, KRS 92.280 further authorizes the use of revenue for such purposes as shall be provided by the legislative body of the City of Corydon; and

WHEREAS, KRS 132.285 authorizes the city to adopt the Henderson County assessment for all real and personal property situated within the city as the basis of all ad valorem tax levies ordered by the City Council; and

WHEREAS, the ad valorem tax shall be on the fair market value of all lands, improvements, personal property, tangible and intangible, held or owned by any person, firm, company, corporation, or association in his, her, theirs, or its name, or as fiduciary or agent and subject to taxation under the laws of the State of Kentucky, including all property, except the property covered by Section III of this ordinance, and franchise heretofore, and hereinafter assessed by the City Council, Railroad Commission, State Tax Commission, and State Board of Valuation and Assessment are hereby levied and directed to be collected for the year 2022.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Corydon, and the Commonwealth of Kentucky:

SECTION I All taxes, except ad valorem taxes on motor vehicles, are due upon receipt.

SECTION II (A) All city taxes, except ad valorem taxes on motor vehicles, shall ~~be~~ delinquent on January 1, 2023.

(B) Any taxes not paid by the date when they become delinquent shall be subject to a penalty of 20% on the taxes due and unpaid. All ad valorem taxes which remain unpaid on January 1<sup>st</sup> of the year in which the taxes become due shall be charged 6% annum interest from January 1<sup>st</sup> until paid.

SECTION III (A) The property assessment for the City for the year 2022 provided by the Henderson County Property Valuation Administrator has been certified as:

(1)	Real Estate	16,321,777
(2)	Tangible Property	328,244
(3)	Motor Vehicles	4,236,620
(4)	Watercraft	70,095

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Total Taxable Property	20,956,736
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(B) There is levied for the year 2022 the general ad valorem tax rate per \$100 valuation on all taxable property within the City for the General Fund, the following:

Real Estate	.090	
Tangible Property	.1605	
Motor Vehicles	.1605	(16.05 Cents)
Water-craft	.1605	(16.05 Cents)

SECTION IV The ad valorem tax is levied for the purpose of paying officers and employees of the City of Corydon, for street cleaning and street improvements, construction and reconstruction of streets, as well as the current expenses of the City of Corydon, and shall be known as the General Fund for the purpose of paying all legal claims arising against the City of Corydon.

SECTION V the City Clerk of Corydon is hereby designated as Tax Collector of and for the City of Corydon, Kentucky.

SECTION VI This ordinance shall become effective immediately following enactment and publication as prescribed by law. All ordinances or parts of ordinances in conflict herewith are repealed and superseded to the extent of such conflict.

<u>Ronda Smith</u>	September 15, 2022
Ronda Smith, Mayor	Date
X <u>Ronda Smith</u>	9   15   22
ATTEST:	
<u>Katie M. Sauer</u>	September 15, 2022
City Clerk	Date
X <u>Katie M. Sauer</u>	9   15   22

Introduced: August 23, 2022

First Reading: August 23, 2022. Councilmember Karen Curl makes motion to approve Ordinance 2022.5. Second by Councilmember Jayla Gish.

**ROLL CALL:**

Karen Curl: Aye  
Nathan Grace: Absent  
Jayla Gish: Aye  
Beth French: Absent  
Kristi Phillips: Aye  
Candice Rich: Aye

**Second Reading: September 15, 2022**

**Councilmember Karen Curl makes motion to approve Ordinance 2022.5.  
Second by Councilmember Beth French.**

**ROLL CALL:**

Karen Curl: Aye

Nathan Grace: Absent

Jayla Gish: Aye

Beth French: Aye

Kristi Phillips: Aye

Candice Rich: Absent

**Adopted: September 15, 2022**

**CITY OF CORYDON  
ORDINANCE NO. 2022.6**

**AN ORDINANCE OF THE CITY OF CORYDON, KENTUCKY PROVIDING FOR  
THE LEVYING, COLLECTION AND TIME OF PAYMENT OF A SPECIAL AD  
VALOREM TAX FOR THE 2022 TAX YEAR**

WHEREAS, KRS 65.125 authorizes the City of Corydon to levy and collect a Special Ad Valorem Tax on the fair market value of all lands, improvements, personal property, tangible and intangible, held or owned by any person, firm, company, corporation, or association in his, her, theirs, or its name, or as fiduciary or agent and subject to taxation under the laws of the State of Kentucky, including all property and franchises heretofore, and hereinafter assessed by the City Council, Railroad Commission, State Tax Commission, and State Board of Valuation and Assessment; and

WHEREAS, KRS 65.125 further authorizes the use of the revenues for such specified purpose as shall be identified by the Legislative Body of the City of Corydon;

NOW, THEREFORE, BE IT ORDAINED by the City Council, City of Corydon, and the Commonwealth of Kentucky:

SECTION I (A) Special ad valorem tax of 8.5 cents **(.085)** on each One Hundred Dollars (\$100) worth of property is hereby levied for the 2022 Tax Year and shall become due on receipt of the Tax Bill.

SECTION II (A) The Special ad valorem tax shall become delinquent on January 1st, 2023.

(B) Any taxes not paid by the date when they become delinquent shall be subject to a penalty of 20% on the tax amount due and unpaid. All ad valorem tax amounts which remain unpaid on January 1<sup>st</sup> of the year in which they became due shall be charged 6% per annum interest from January 1<sup>st</sup> until paid.

SECTION III The City Clerk of Corydon is hereby designated as Tax Collector of and for the City of Corydon, Kentucky.

SECTION IV Revenues collected as a result of the Special Ad Valorem Tax shall be maintained in a separate bank account for the Sewer Fund. Revenue collected shall be shown on each annual budget as a separate line item for the installation, maintenance and upkeep of the Wastewater System.

SECTION V This ordinance shall become effective when enacted and published according to law. All ordinances in conflict herewith are repealed and superseded to the extent of such conflict.

*Ronda Smith*

Ronda Smith, Mayor

X *Ronda Smith*

Attest:

*Katie M. Sauer*

City Clerk

X *Katie M. Sauer*

September 15, 2022

Date

9/15/22

September 15, 2022

Date

9/15/22

**Introduced: August 23, 2022**

**First Reading: August 23, 2022. Councilmember Karen Curl makes motion to approve the first reading of Ordinance 2022.6. Second by Councilmember Jayla Gish.**

**ROLL CALL:**

Karen Curl: Aye

Nathan Grace: Absent

Jayla Gish: Aye

Beth French: Absent

Kristi Phillips: Aye

Candice Rich: Absent

**Second Reading: September 15, 2022**

**Councilmember Karen Curl makes motion to approve Ordinance 2022.5.**

**Second by Councilmember Beth French.**

**ROLL CALL:**

Karen Curl: Aye

Nathan Grace: Absent

Jayla Gish: Aye

Beth French: Aye

Kristi Phillips: Aye

Candice Rich: Absent

**Adopted: September 15, 2022**