

CITY OF CORYDON, KENTUCKY

ORDINANCE NO. 2016.01

ORDINANCE RELATING TO COLLECTION OF TAXES

**SUMMARY:** An Ordinance establishing policy and procedures for the collection of taxes in accordance with KRS 91A.070.

BE IT ORDAINED by the City of Corydon, Kentucky, as follows:

**Section 1.** Corydon City Code sections 35.02 and 35.03 are hereby repealed.

**Section 2.** New Corydon City Code sections 35.02 and 35.03 are hereby adopted as follows:

**35.02 Payment of Taxes.**

(A) Due Date. All city taxes, except ad valorem taxes on motor vehicles and motorboats, are due and payable on the 31<sup>st</sup> day of December each tax year.

(B) Payment. All taxes payable to the City shall be payable to the City of Corydon, 130 Main St., Corydon, KY 42406.

**35.03 Delinquent Taxes**

(A) Delinquent taxes. All taxes shall be delinquent if not paid by the date due and payable.

(B) Penalties and Interest. All delinquent taxes shall be subject to a penalty of ten percent (10%) on the amount of the unpaid taxes. Interest shall accrue at a rate of six percent (6%) on all ad valorem taxes that remain unpaid after the date that is thirty (30) days after the due date until paid.

(C) Partial Payments. Partial payments shall be accepted. Payments shall be applied first to penalties and interest due, then to delinquent taxes, and only after any such delinquency is satisfied shall payments be applied to the current year's taxes.

(D) Publication. Each year the City may publish each year in the local paper a list of uncollected delinquent taxes showing the name of and the amount due from each delinquent taxpayer. An Advertising Fee of \$6.00 shall be charged to each delinquent tax account included in the publication.

(E) Clerk's Fee. In addition to all other penalties, fees and costs charged and incurred by the City there shall be collected a Clerk's Fee of \$15.00 on all delinquent tax accounts.

(F) Lien. A lien superior to all other liens, except a lien for state taxes, whether such liens were acquired before or after the delinquency of the taxes referred to herein, shall exist in favor of the City, from the date the taxes are due, for the amount of the taxes, interest and penalties, upon all of the real and personal property of the delinquent tax payer. Pursuant to KRS 134.420, on or before April 1 of each year, the City shall file a notice of delinquent tax liens with the Henderson County Clerk, which lien shall include all interest, penalties, fees, commissions, charges, costs, attorney fees and other expenses allowed by law that have been incurred by reason of the delinquency in payment of taxes due or in the process of collecting them.

The full texts of the ordinance are on file in the Office of the City Clerk and may be examined during regular business hours.

Ted Self  
Mayor