

COMMONWEALTH OF KENTUCKY  
COUNTY OF KENTON  
CITY OF ERLANGER

ORDINANCE NO. 2455

AN ORDINANCE OF THE CITY OF ERLANGER, IN KENTON COUNTY, KENTUCKY, PROVIDING FOR THE ANNUAL ASSESSMENT OF ALL REAL ESTATE AND PERSONAL PROPERTY WITHIN THE CITY OF ERLANGER, WHICH IS SUBJECT TO TAXATION THEREBY, FOR THE FISCAL YEAR BEGINNING ON JULY 1, 2017, AND ENDING ON JUNE 30, 2018, AND PROVIDING FOR THE PAYMENT AND COLLECTION OF SUCH TAXES, AND THE PENALTIES AND INTEREST THEREON; AND DESCRIBING THE PURPOSE FOR WHICH THE TAXES SO COLLECTED SHALL BE APPROPRIATED AND USED.

NOW THEREFORE, BE IT ORDAINED BY THE CITY OF ERLANGER, IN KENTON COUNTY, KENTUCKY AS FOLLOWS:

Section I

The City of Erlanger hereby provides for the assessment of all real and personal property with the City of Erlanger, which is subject to taxation thereby, for the fiscal year which begins on July 1, 2017 and ends June 30, 2018 by the use of the last annual assessment thereof, by the Property Valuation Administrator of Kenton County, Kentucky.

Section II

The following ad valorem taxes for the fiscal year beginning on July 1, 2017 and ending on June 30, 2018 are hereby levied, assessed and imposed by and for the City of Erlanger, upon the following described property which is subject to taxation within the City of Erlanger, and the owners thereof, jointly and severally:

- A. An ad valorem tax on **real property**, at the rate of **\$0.330 Dollars for each One Hundred Dollars (\$100.00)** of the value thereof, as assessed pursuant to the provisions hereof; and
- B. An ad valorem tax on all **personal property** other than motor vehicles at the rate of **\$0.577 Dollars for each One Hundred Dollars (\$100.00)** of the value thereof, as assessed pursuant to the terms and provisions hereof; and

### **Section III**

The procedure for the collection of the ad valorem taxes levied hereby shall be as follows:

3.1 Within a reasonable time after this ordinance becomes effective, the City Clerk shall cause bills for the taxes hereby levied to be mailed to the owners of the property subject to those taxes at the addresses thereof identified in the records of the Property Valuation Administrator of Kenton County, Kentucky, which shall specify: (a) the date the taxes are due; and (b) the discounts for early payment; and (c) the penalties and interest for late payment; and (d) the method and place for payment

3.2 The taxes levied pursuant to the terms of this ordinance shall be due and payable on the first day of October of 2017; and may be paid online or in cash, or by credit card, check or Money Order at or by mail to the office of the City Clerk at 505 Commonwealth Ave., Erlanger Ky. 41018 or any office of BB&T Bank .

3.3 The taxes levied pursuant to the terms of this ordinance shall be subject to a discount of 2% thereof if paid during the month of October in 2017, and shall become delinquent after December 31, 2017; and, thereafter, there shall be added thereto a penalty of 20% thereof, plus interest thereon at the rate of 6% per annum after December 31, 2017, until paid, plus the costs of collection, including, without limitation, court costs and attorney's fees, if any.

### **Section IV**

In order to secure payment of the ad valorem taxes hereby levied and assessed, and all penalties, interest, fees, commissions, charges and other expenses, including court costs and attorney's fees, incurred by reason of any delinquency in the payment thereof or the process of collection, the City of Erlanger has a lien therefore upon the property upon which such taxes are hereby levied and assessed; and such lien has priority over all other obligations or liabilities for which the property is liable, except state and county taxes, with which it has equal priority.

### **Section V**

The provisions of this ordinance are severable, and the invalidity of a provision of this ordinance shall not affect the validity of any other provision thereof; and such other provisions shall remain in full force and effect as long as they remain valid in the absence of those provisions determined to be invalid.

**Section VI**

That should any section or part of any section or any provision of this Ordinance be declared invalid by a Court of competent jurisdiction, for any reason, such declaration shall not invalidate, or adversely affect, the remainder of this Ordinance.

**Section VIII**

That this Ordinance shall take effect and be in full force when passes, published and recorded according to the law.

**Adopted this \_\_\_\_\_ day of \_\_\_\_\_.**

1<sup>st</sup> Reading -

2<sup>nd</sup> Reading -           Vote:   Yes,   No

City of Erlanger  
Kenton County, Kentucky

\_\_\_\_\_  
By: Tyson Hermes, Mayor

Attest:

\_\_\_\_\_  
Sherry Hoffman  
Clerk