

COMMONWEALTH OF KENTUCKY  
COUNTY OF KENTON  
CITY OF ERLANGER

ORDINANCE NO. 2565

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, 2023, AND ENDING ON JUNE 30, 2024, 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, AND CONTINUING TO FUND A SPECIAL FUND, CALLED THE PARK IMPROVEMENT FUND TO SUPPORT THE ONGOING DEVELOPMENT OF NEW AND EXISTING PARKS.

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, 2023 and ends June 30, 2024 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, 2023 and ending on June 30, 2024 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 **\$0.248 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 **\$0.198 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 2023; 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 Heritage 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 2023, and shall become delinquent after December 31, 2023; 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, 2023, 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 placed 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**

##### **A. Continuation of Park Improvement Fund**

The City created the Park Improvement Fund in 2021 to provide clean, well maintained, inviting, usable public parks for the enjoyment of all residents and visitors.

##### **B. Scope and Extent of the Improvement**

The City shall continue to follow the Master Park Plan to guide the project selection and prioritization. Three primary objectives are (1) address repairs and replacement to preserve existing infrastructure, (2) address repairs and replacement to comply with safety, health and code requirements, (3) improve park deficient areas.

##### **C. Financing Method**

The City shall continue to allocate twelve percent (12%) of the real estate tax revenue to the Park Improvement Fund.

##### **D. Contingency Requirements**

Subject to applicable legal requirements or City policies, the contingency for this fund will be the amount of resources that are projected to be available.

##### **E. Reserve Requirement**

There are no reserve requirements for this fund.

##### **F. Disposition of Funds**

In the event the fund is closed, all remaining resources shall revert to the General Fund.

#### **Section VI**

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 VII**

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 passed, published and recorded according to the law.

Adopted this 12<sup>th</sup> day of September, 2023.

1<sup>st</sup> Reading - September 5, 2023

2<sup>nd</sup> Reading - September 12, 2023

Vote: 12 Yes, 1 No

City of Erlanger  
Kenton County, Kentucky

By:   
Jessica Fette, Mayor

Attest:

Sherry Hoffman  
Sherry Hoffman, City Clerk