

**CITY OF HILLS AND DALES, KENTUCKY**  
**Ordinance 2023-2**

**AN ORDINANCE RELATING TO AD VALOREM TAXES FOR FISCAL YEAR  
ENDING JUNE 30, 2024**

WHEREAS, there has been deposited with the City Clerk the Jefferson County Property Valuation Administrator assessment for all taxable real estate located within the City, and

WHEREAS, the City has computed its tax rate as required by law, now, therefore,

BE IT ORDAINED BY THE CITY OF HILLS AND DALES:

Section 1. The City of Hills and Dales does hereby elect to use the Jefferson County Property Valuation Administrator tax assessment of all real estate located in the City as of January 1, 2023 as the basis for ad valorem taxes for the City for the fiscal year ending June 30, 2024.

Section 2. An ad valorem tax for the fiscal year of the City ending June 30, 2024 is hereby levied and fixed at the rate of nineteen and five-tenths (19.5) cents on each \$100 of all real estate assessed for taxation and subject to taxation by said City under assessment date of January 1, 2023 as made by the Jefferson County Property Valuation Administrator.

Section 3. The payment of tax bills shall be made to the City Treasurer and shall be subject to the discounts and penalties listed below and the collection remedies provided by law:

a. The face amount of the bill shall be payable if paid on or before October 31, 2022;

b. In the event any owner fails to pay the taxes assessed against him prior to November 1, 2023, there is hereby levied as a penalty an amount equal to ten (10) percent of the tax payable plus interest from November 1, 2023 until paid at the rate of One and One-Half (1 ½) percent per month or part thereof, compounded monthly, or \$10 if the penalty and interest is less than that amount.

c. All delinquent tax collection expenses incurred by the City, including lien filing and release fees, attorney's fees and cost of initiating legal action, shall be deemed a penalty in addition to that specified in Subsection (b) above and shall be encompassed with the City's lien.

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**Ordinance 2023-2 (Cont'd)**


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Section 4. The proceeds of such taxes, penalties and interest are to be placed in the general fund of the City of Hills and Dales and are to be used for the general operating purposes and expenses of the City such as the purchase of City supplies, purchase and maintenance of City property, street repair, garbage collection, and all other necessary and proper municipal functions as may be properly ordained or resolved by the City Commission.

Section 5. This Ordinance shall take effect from and after its passage, signing and publication as required by law.

First Reading held: April 13, 2023  
Second Reading held: May 11, 2023  
Passage on: June 8, 2023  
Published on: July 5, 2023

Adopted at the regular meeting of the City Commission held this 8th day of June, 2023.

  
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Andreas Wokutch, Mayor

  
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ATTEST