

**ORDINANCE NO. 2
SERIES 2021**

**CITY OF WORTHINGTON HILLS, KENTUCKY
A TAX ORDINANCE FOR FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022**

BE IT ORDAINED BY THE CITY OF WORTHINGTON HILLS (City)
COMMISSION THAT:

SECTION 1. Pursuant to KRS 92.520(4), City adopts the land and improvement valuations of the Jefferson County Property Valuation Administrator.

SECTION 2. A per one hundred-dollar .2047 City ad valorem tax of the combined land and improvement values of each unabandoned land parcel located within the City boundary shall be assessed as of July 1, 2021.

SECTION 3. A per one hundred-dollar .75 City ad valorem tax of the combined land and improvement values of each abandoned land parcel located within the City boundary shall be assessed as of July 1, 2021.

SECTION 4. These tax levies are necessary to generate sufficient revenue to pay budgeted City expenses for the 2021-2022 fiscal year to properly govern the City for the residents' benefit.

SECTION 5. The tax payment schedule for City located property owners is:
The base tax minus a 2% discount for payments made in July 2021.
The base tax for payments made in August 2021.
The base tax plus eleven percent of the base tax for payments made in September 2021.
The base tax plus 11% of the base tax plus 1% of the base tax for each month beginning October 2021 until principal and interest are paid in full.

SECTION 6. Delinquent taxpayers shall be assessed a \$150 prelitigation attorney's fee.

SECTION 7. The effective date of this Ordinance shall be July 1, 2021 after passage and approval and publication pursuant to Kentucky law.

PASSED AND APPROVED during the May 18, 2021 City meeting by the City Commission pursuant to Kentucky law.

Signed Copy on File
Beverly Lush, Clerk

5/18/2021
Date

Prepared by:

Signed Copy on File
Robert Stonum, Mayor

5/18/2021
Date

Signed Copy on File
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