

**CITY OF UNION, KENTUCKY  
ORDINANCE NO. 2020-03**

**AN ORDINANCE LEVYING AND FIXING THE TAX RATES OF THE CITY OF UNION, KENTUCKY, FOR THE 2020 CALENDAR YEAR; LEVYING SAID TAX UPON REAL AND TANGIBLE PROPERTY; FIXING THE DATE OF PAYMENT, DISCOUNT PAYMENT, DELINQUENCY AND INTEREST CHARGES; FIXING THE PURPOSE THEREFORE; AND SETTING FORTH THE PROCEDURE FOR COLLECTION OF TAXES.**

*WHEREAS*, the City of Union is a Municipal Corporation of the Home Rule Class, City of the Commonwealth of Kentucky;

*WHEREAS*, the City of Union is required by the Kentucky Revised Statute to annually, by Ordinance, provide the assessment of all property within the corporate limits of the City and levy an ad valorem tax thereon, to choose a method of assessing property of the City, and collecting the Cities taxes; and

***NOW THEREFORE, IT IS HEREBY ORDAINED BY THE CITY COMMISSION OF THE CITY OF UNION, KENTUCKY***

There is levied for 2020 ad valorem tax of:

\$ 2.16 per \$1000 Assessed Valuation on all Real Property

\$ 1.88 per \$1000 Assessed Valuation on all Tangible Personal Property

The City elects to use the County assessment prepared by the Boone County Property Valuation Administrator. The City elects to independently collect City taxes.

**SECTION ONE**

A. There is hereby levied upon real property having a taxable situs within the City of Union, Kentucky, as of January 1, 2020, a tax at the rate of \$2.16 per thousand valuation on the said property as that valuation is set forth in the records of the Boone County Property Valuation Administrator.

B. There is hereby levied upon tangible property having a taxable situs within the City of Union, Kentucky as of January 1, 2020, a tax at the rate of \$1.88 per thousand valuation on the said tangible property as that valuation is set forth in the records of the Kentucky Revenue Cabinet.

**SECTION TWO**

The tax levied shall be due and payable on or before the 31<sup>st</sup> day of December, 2020. All 2020 tax bills paid on or before October 31, 2020, shall be discounted two

(2%) percent for early payment. In the event the said taxes levied hereunder are not paid on or before the 31<sup>st</sup> day of December, 2020, a ten (10%) penalty shall attached January 1, 2021. Additionally all delinquent taxes after the 31<sup>st</sup> day of December, 2020 shall bear interest at the rate of twelve (12%) per annum until paid. In other words all ad valorem taxes shall be payable as follows:

At a two percent discount if paid on or before October 31<sup>st</sup>;  
At face value if paid between November 1<sup>st</sup> and December 31<sup>st</sup>  
Twelve (12%) percent interest shall accrue on all bills paid after  
December 31<sup>st</sup>  
At a Ten (10%) percent penalty if paid after December 31<sup>st</sup>

City property taxes may be paid at the Warren S. Moore Union City Building or mailed to the City of Union, 1843 Mt. Zion Road, Union, Kentucky 41091. If paying by mail and you wish to have a receipt, enclose a self-addressed, stamped envelope for us to mail a receipt back to you.

### **SECTION THREE**

In order to secure the payment of the ad valorem taxes hereby levied and assessed, and all penalties, interest, fees, commissions, charges and other expenses, including court costs and attorneys fees, incurred by reason of any delinquency in the payment thereof or the process of collection, the City of Union, 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 FOUR**

The City Clerk is hereby authorized to send out bills to all property owners of property located within the City of Union upon which a tax is levied herein and the City Clerk is further authorized to receive and collect the payment of such taxes. The City Clerk is hereby authorized to provide property information to the City Attorney who is authorized to record a real estate lien with the Boone County Clerk for unpaid taxes on all real property and the City Attorney to release all liens with the Boone County Clerk hereto filed wherein delinquent taxes have been paid. The Clerk shall on the first Monday of each month pay over to the City Treasurer all amounts, which have been collected and shall furnish the City Treasurer an accurate list of property owners who have paid the taxes levied under this Ordinance. After the 1<sup>st</sup> day of March, 2021, the City Clerk shall furnish the City Treasurer an accurate list of property owners who have paid the taxes levied under this Ordinance.

After the 1<sup>st</sup> day of March, 2021 the City Clerk shall furnish to the City Attorney a list of delinquent taxpayers specifying the name and address of the delinquent taxpayer(s), a description of the property with applicable map numbers, and the amount of tax, penalty and interest accrued in order that a lien may be filed against said property at the Boone County Clerk's office in Burlington, Kentucky

## **SECTION FIVE**

The income derived from the revenue produced by this Ordinance shall be used for one or more of the following purposes:

- A. Police Protection
- B. Public Works
- C. General Fund
- D. Contingent
- E. Miscellaneous

## **SECTION SIX**

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 SEVEN**

All Ordinances or parts of Ordinances in conflict with the provisions of this Ordinance are hereby repealed to the extent of such conflict.

## **SECTION EIGHT**

This Ordinance shall be published in the Boone County Recorder as required by law.

## **SECTION NINE**

This Ordinance may be published in summary pursuant to KRS 183A.060(9).

## **SECTION TEN**

This Ordinance shall be in full force and effect when passed and published according to law.

**FIRST READING:**

**SEPTEMBER 1, 2020**

**SECOND READING:**

**SEPTEMBER 21, 2020**

**APPROVED:**

  
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**HON. LARRY K. SOLOMON, MAYOR**

**ATTEST:**

  
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**CHRISTY EVERMAN**  
**CITY CLERK/TREASURER**