

**CITY OF DAYTON, KENTUCKY  
ORDINANCE NO. 2022#22**

**AN ORDINANCE PROVIDING FOR THE IMPOSITION,  
LEVY, COLLECTION AND APPORTIONMENT OF TAXES  
FOR THE CITY OF DAYTON, CAMPBELL COUNTY,  
KENTUCKY FOR THE FISCAL YEAR JULY 1, 2022,  
THROUGH JUNE 30, 2023.**

This ordinance sets the real property ad valorem tax rate for the city for the present fiscal year at .470 per hundred dollars of value for the general fund and .050 per hundred dollars of value for parks. The tax rate for automobiles and watercraft is set at .5009 per hundred dollars of value and at .750 per hundred dollars of value for all other personal property.

The ordinance requires that all Real Property and Other Tangible Property (excluding motor vehicles and motorboats) taxes be paid by November 30, 2022. Taxes not paid by this date shall become delinquent. Taxes paid during the first three days after they become delinquent will be assessed a 1% penalty. Any taxes not paid more than three days after they become delinquent shall be subject to a penalty of 10% and shall accrue interest at a rate of twelve percent (12%) per annum until paid. The delinquent taxpayer shall also pay all costs, attorney's fees, and other expenses incidental to any action taken by the city for collection of the delinquent tax bill.

The ordinance also sets the bank deposits at twenty-five thousandths of one percent (.025%) of those deposits. The payor of these taxes may pay the sum due less 2% if paid by December 31, 2022, or the full amount by January 31, 2023.

The ordinance may be viewed in full at [www.daytonky.com](http://www.daytonky.com) or at the Dayton City Building, 514 Sixth Avenue, Dayton, KY, or call 859-491-1600. This advertisement will be paid by the City of Dayton, Kentucky using taxpayers' dollars.

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ORDINANCE NO. 2022#22**

**AN ORDINANCE PROVIDING FOR THE IMPOSITION,  
LEVY, COLLECTION, AND APPORTIONMENT OF  
TAXES FOR THE CITY OF DAYTON, CAMPBELL  
COUNTY, KENTUCKY FOR THE FISCAL YEAR JULY 1,  
2022, THROUGH JUNE 30, 2023.**

**WHEREAS**, KRS 83 A.130 to 83A.150 and KRS 92.280 and KRS 92.330 require that the legislative body of each city levy an ad valorem tax for city purposes, that this be done by ordinance to provide for sufficient revenue to operate city government, and

**WHEREAS**, KRS Chapter 132 requires that this be calculated in accordance with the provisions of that chapter, and KRS 134.800 and KRS 134.810 require that ad valorem taxes on motor vehicles and motorboats be collected by the City Clerk and that such taxes shall become due and delinquent as set forth in KRS 134.810 and that such taxes not paid when due shall be subject to the penalty and interest as specified therein,

**NOW, THEREFORE BE IT ORDAINED BY THE CITY OF DAYTON,  
CAMPBELL COUNTY, KENTUCKY, AS FOLLOWS:**

**SECTION 1. Real Property – General Tax.**

An ad valorem tax rate of .470 cents on each \$100.00 (one hundred dollars) of assessed valuation of real property subject to taxation under the laws of the Commonwealth of Kentucky is hereby levied for city purposes.

**SECTION 2. Real Property – Park Tax.**

An ad valorem tax rate of .050 cents on each \$100.00 (one hundred dollars) of assessed valuation of real property subject to taxation under the laws of the Commonwealth of Kentucky is hereby levied for city purposes.

**SECTION 3. Other Personal (Tangible) Property.**

An ad valorem tax rate of 0.750 cents on each \$100.00 (one hundred dollars) of assessed valuation of personal property (other than motor vehicles and motorboats) subject to taxation under the laws of the Commonwealth of Kentucky is hereby levied for city purposes.



#### **SECTION 4. Motor Vehicles and Motorboats.**

An ad valorem tax rate of \$.5009 cents on each \$100.00 (one hundred dollars) of assessed valuation of motor vehicles and motorboats subject to taxation under the laws of the Commonwealth of Kentucky is hereby levied for city purposes.

#### **SECTION 5. Bank Deposits.**

There shall be imposed and collected for said City, as permitted under KRS Chapter 136, on the taxable fair cash value of bank deposits within the city as assessed, corrected, altered, certified and returned by the Revenue Cabinet or as assessed by the Mayor and Council, if for any reason said deposits have not been listed in any manner for taxation, a sum equal to twenty-five thousandths of one percent (.025%) of those deposits. The levy called for in this Section shall be imposed, levied, collected and apportioned for payment of incidental expenses of the City. Those banks upon which the above tax is imposed may pay the sum due less 2% if paid by December 31, 2022, or the full amount by January 31, 2023. Thereafter the penalty and interest herein shall be imposed.

#### **SECTION 6. Due Date, Payment, Discount and Penalty.**

The taxes mentioned in this Ordinance Sections 1, 2 and 3 shall be due and payable at the Office of the City Clerk by November 30, 2022 and shall become delinquent the day immediately following if not paid. Taxes paid during the first three days after they become delinquent will be assessed a 1% penalty. Any taxes not paid more than three days after they become delinquent shall be subject to a penalty of 10% and shall accrue interest at a rate of twelve percent (12%) per annum until paid. The delinquent taxpayer shall also pay all costs, attorney's fees, and other expenses incidental to any action taken by the city for collection of the delinquent tax bill.

#### **SECTION 7. Effective Date and Use Thereof.**

This Ordinance shall be effective immediately upon publication and applies to the 2022 calendar year tax assessment and all receipts shall be used for city purposes and accounted for the 2022-2023 fiscal year and subsequent fiscal years in reference to delinquent collections.

**PASSED** by City Council of the City of Dayton, Campbell County, Kentucky, assembled in regular session.

First Reading: September 6, 2022

Second Reading: September 20, 2022

  
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MAYOR BEN BAKER

ATTEST:

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TIFFANY MYERS  
INTERIM CITY CLERK