

**CITY OF DAYTON, KENTUCKY
ORDINANCE NO. 2023#4**

**ADDING A NEW SECTION 37.02 AND AMENDING
SECTION 37.04 OF THE DAYTON CODE OF
ORDINANCES RELATED TO THE PAYMENT,
COLLECTION, AND ENFORCEMENT OF THE CITY'S AD
VALOREM PROPERTY TAXES.**

WHEREAS, during the 2023 Kentucky General Assembly legislative session, the Kentucky Legislature amended KRS 65.8801 to 65.8839 to allow code enforcement liens to be placed on cities' ad valorem tax bills ("SB 141"); and

WHEREAS, the City of Dayton ("City") has passed an ordinance pursuant to KRS 91A.070(2); and

WHEREAS, the City wishes to clarify its compliance with KRS 91A.070(2) and to incorporate SB 141 into this ordinance.

NOW, THEREFORE, THE CITY OF DAYTON, CAMPBELL COUNTY, KENTUCKY, HEREBY ORDAINS AS FOLLOWS:

A new § 37.02, titled "Payment, Collection, and Enforcement of Taxes," is hereby added to the Dayton Code of Ordinances ("Code") and § 37.04 of the Code is hereby amended, with words being deleted being ~~lined through~~ and words being added underlined as follows:

§ 37.02 PAYMENT, COLLECTION, AND ENFORCEMENT OF TAXES

(A) The due date for city ad valorem property taxes ("property taxes"), unless otherwise modified or changed, is established as November 30 and the delinquency date is established as December 1.

(B) If November 30 falls on a Saturday or Sunday, then the due date would be the next available business day.

(1) The above-referenced dates are fixed in accordance with provisions of KRS 132.285, which provides, in part, that the legislative body of any city adopting a county assessment may fix the due and delinquency dates for property taxes and any other dates that will enable it effectively to adopt the county assessment, notwithstanding any statutory provision to the contrary.

(C) Pursuant to KRS 91A.070(2), any notice/invoice of ad valorem taxes owed on a parcel of real estate in the City of Dayton ("property") shall set forth:

- (1) The name of the owner of the real estate ("the property owner");
- (2) The property address;
- (3) The Parcel Identification Number for the property being taxed;
- (4) The assessed value of the property being taxed;
- (5) The current ad valorem tax rate assessed against the property;
- (6) The total amount of ad valorem taxes to be paid on the property;
- (7) The date on which the taxes are to be paid and when they will become

delinquent;

(8) Penalty and interest due on delinquent taxes; and

(9) The location where or manner in which the property taxes may be paid.

(D) The City Clerk and/or the City Administrator are authorized, with the assistance of the City Solicitor, to file in a court of appropriate jurisdiction an action to collect any property taxes, penalty, interest, or any other charges related thereto, and to recover all court costs and reasonable attorney fees incurred to enforce any provision of this chapter.

(E) The amount of any unpaid lien the city has recorded pursuant to KRS 65.8835 ("code enforcement lien") may be placed on the property tax notice/invoice as a separate item, which shall not be considered a part of the property owner's ad valorem tax liability. The nonpayment or late payment of a code enforcement lien shall not be enforced under KRS 91A.070 but instead pursuant to KRS 65.8835. The City may elect to use KRS 91.481 to 91.527 to enforce uncollected liens arising pursuant to KRS 65.8835 in the same manner as authorized for unpaid tax bills.

§ 37.04 AD VALOREM TAXES ON MOTOR VEHICLES AND MOTORBOATS.

(A) All ad valorem taxes on motor vehicles and motorboats shall be collected by the Campbell County Clerk in accordance with KRS 134.800.

(B) Ad valorem taxes on motor vehicles and motorboats shall become due and delinquent as set forth in KRS 134.810 and any such taxes not paid by the date when they become delinquent shall be subject to the penalty and interest specified in KRS 134.810.

First Reading: May 16, 2023

Second Reading: *June 6, 2023*

CITY OF DAYTON, KENTUCKY

By: *BB*
Mayor Ben Baker

ATTEST:

Tristan Klein
Tristan Klein, City Clerk