

**CITY OF GOSHEN  
ORDINANCE #2, SERIES 2023**

**AN ORDINANCE PROVIDING FOR THE ASSESSMENT OF ALL REAL PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF GOSHEN KENTUCKY, AND FOR THE LEVY AND COLLECTION OF AD VALOREM TAXES THEREON TO BE USED FOR GENERAL CITY PURPOSES DURING THE FISCAL YEAR OF JULY 1, 2023, TO JUNE 30, 2024.**

**BE IT ORDAINED BY THE CITY OF GOSHEN, KENTUCKY:**

**SECTION 1:** The following provisions for the assessment, levy and collection of taxes shall apply for the fiscal year of July 1, 2023, through June 30, 2024, for the City of Goshen, Kentucky.

**SECTION 2:** There is levied for the fiscal year July 1, 2023, through June 30, 2024, a tax at a rate of \$.131 per \$100 of assessed value that will yield \$83,350 in tax revenue based on the assessed values as published by the Oldham County Property Valuation Administrator.

**SECTION 3:** The City of Goshen, Kentucky, hereby elects to use the annual assessment of the Property Valuation Administrator of Oldham County, Kentucky, as the basis for all ad-valorem taxes on real property and improvements. The Homestead and Disability Exemption as authorized by Section 170 of the Kentucky Constitution is hereby adopted.

**SECTION 4:** Pursuant to its authority under the provisions of KRS 82.082 and 91A.510, there is levied upon all real property for the fiscal year July 1, 2023 through June 30, 2024, a storm water user fee levied at the rate set by the City Commission in the City of Goshen Stormwater User Fee Policy, which fee is based upon the impervious surface area of each property. The fees collected will be used to pay for the City of Goshen's compliance with the Clean Water Act and MS4 permitting and compliance, in accordance with the City's storm water permitting ordinances.

**SECTION 5:** All taxes assessed on real property within the City of Goshen pursuant to this Ordinance shall become due and payable on September 30, 2023. If paid before September 1, 2023, the taxpayer shall have a discount of ten percent (10%) of the tax bill. All tax payments made after September 30, 2023, shall be considered delinquent and a penalty of ten percent (10%) shall be charged, plus an interest charge of one percent (1%) of the payment due shall be assessed on the subsequent month for which such payment is due and owing.

**SECTION 6:** The City Clerk/Treasurer, Mayor, City Attorney, or such other person as may from time to time be duly authorized by the Mayor or Commission of the City of Goshen is hereby authorized and directed at his/her discretion, to use any method provided by law to collect the tax assessed by the Ordinance. Such methods may include but not limited to, garnishment and the filing and foreclosure of a tax lien.

**SECTION 7:** Where any lien is filed pursuant to this Ordinance, then in accordance with KRS 134.420, the fee for filing and releasing the lien shall be paid to the Oldham County Clerk by the City of Goshen and shall become part of the lien as an added cost to the delinquent taxpayer to be paid by him as part of the amount necessary to release the lien.

**SECTION 8:** Any unpaid tax, as herein provided, shall remain a lien against the property in favor of the City of Goshen, until fully paid.

**SECTION 9:** Proceeds of such taxes are to be placed in the general fund of the City of Goshen, Kentucky, and are to be used for general operating purposes and expenses of the City in accordance with the fiscal year 2023-2024 budget, and for any and all necessary and proper municipal function as may be properly ordained or resolved by the City Commission.

**SECTION 10:** This Ordinance shall be effective upon publication.

FIRST READING May 15, 2023

SECOND READING June 19, 2023

Passed and approved this 19th day of June 2023

Mayor \_\_\_\_\_  
Bobby Thacker

ATTEST:

City Clerk \_\_\_\_\_  
Joyce Morphew