

**CITY OF GOSHEN
ORDINANCE #2, SERIES 2018**

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, 2018 TO JUNE 30, 2019.

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, 2018, through June 30, 2019 for the City of Goshen, Kentucky.

SECTION 2: There is levied for the fiscal year July 1, 2018 through June 30, 2019, a tax at a rate of .143% that will yield \$75,000 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: All taxes assessed on real property within the City of Goshen pursuant to this Ordinance shall become due and payable on August 31, 2018. If paid on or before August 1, 2018 the taxpayer shall have a discount of ten percent (10%) of the tax bill. All tax payments made after August 31, 2018, 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 5: 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 6: 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 7: Any unpaid tax, as herein provided, shall remain a lien against the property in favor of the City of Goshen, until fully paid.

SECTION 8: 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 2018-2019 budget, and for any and all necessary and proper

municipal function as may be properly ordained or resolved by the City Commission.

SECTION 9: This Ordinance shall be effective upon publication.

FIRST READING May 21, 2018

SECOND READING June 18, 2018

Passed and approved this 18th day of June, 2018

Mayor _____
Bobby Thacker

ATTEST:

City Clerk _____
Joyce Morpew

Signatures on file