

**CITY OF BELLEWOOD, KENTUCKY**  
**AMENDED ORDINANCE NO. 3, SERIES 2024**

**AN ORDINANCE AMENDING ORDINANCE NO. 2, SERIES 2024 PROVIDING FOR AN ASSESSMENT OF ALL REAL ESTATE WITHIN THE CORPORATE LIMITES OF THE CITY OF BELLEWOOD, KENTUCKY, AND THE LEVYING OF AN AD VALOREM TAX THEREON FOR THE CITY PURPOSES FOR THE FISCAL YEAR ENDING JUNE 30, 2025, AND FIXING THE TIME FOR THE PAYMENT OF TAXES AND PROVIDING A DISCOUNT THEREON AND PENALTY AND SALE FOR NONPAYMENT.**

WHEREAS, pursuant to the provisions of KRS 92.280 et seq. and KRS 132.285, the City of Bellewood is authorized and empowered to provide for a system for the assessment, levying and collection of all city taxes.

NOW THEREFORE, THE CITY COMMISSION OF THE CITY OF BELLEWOOD DOES ORDAIN AS FOLLOWS:

1. The following provisions shall apply for a period from July 1, 2024, to June 30, 2025, the ending of the fiscal year for the City of Bellewood.
2. The Metro Assessor shall assess all real estate within the corporate limits of said city as of July 1, 2024, but effective upon the date and time of the passage of this ordinance as provided by law and excepting therefrom any real estate owned by any religious institutions, exempt by law, and shall not be assessed.
3. The Assessor shall make a list of all the persons owning real estate and personal property within the city and verify it by oath and shall deposit such list with the City Tax Collector on or before December 1, 2024. Said list shall contain a description of each parcel of real estate within the city subject to taxation, the name, and the address of the owner thereof, and the assessed valuation thereof as fixed by the assessor.
4. After the assessment books are completed in the aforementioned manner, the City Tax Collector shall make out the tax bill therefrom, and each tax bill shall show each lot and assessment thereof separately, the name of the supposed owner, and the ad valorem tax rate of the total tax due.

5. Upon the delivery of such bills, payment shall be made to the City Tax Collector. A collection of delinquent taxes, interest and penalty thereon shall be made in the manner as prescribed by law.
6. Proceeds of such taxes are to be used for general operating purposes of the city, including such expenses for the operation of said municipality and the providing of municipal services and all necessary and incidental expenses attached thereto as may be necessary and proper for the municipal functions of said city.
7. The tax for the year 2024-2025 is hereby levied and fixed at the rate of \$0.167 [19] cents per \$100 valuation of the property as assessed for taxation. Said tax shall be due and payable on or before March 31, 2025.

It is further specifically provided that each tax bill shall be due and payable on or before March 31<sup>st</sup>, and said tax bill will be subject to a discount of 40% if paid in the months of January or February 2025. The face amount of said tax bill shall be due and payable during the month of March. All tax bills unpaid by April 1, 2025, shall be considered delinquent and be subject to a penalty of 10%, plus interest at the rate of 1.5% per month which shall be payable and due upon the face amount of each delinquent bill.

8. The City Tax Collector is ordered to prepare and mail bills covering said tax on or before January 1, 2025. Any unpaid tax as provided for herein shall remain a lien against the property in favor of the city until said tax, interest, and penalties shall be fully paid.
9. All delinquent tax collection expenses incurred by the city, including lien and release fees, attorney's fees of not less than 25% and cost of initiating and pursuing legal action, shall be deemed a penalty and shall be encompassed in the city lien. The distraint and collection of delinquent taxes, interest and penalties shall be in the same manner as provided by law for the collection of delinquent taxes.

10. The tax receiver shall keep records and books for the fiscal year to show separately the moneys received from the collections, including a record column of tax bill, interest, and penalty thereon.

If any section or subsection or clause of this ordinance shall for any reason be held invalid, such invalidity shall not affect the validity of the remaining portions thereof.

This ordinance shall take effect from and after its passage and approval by the Mayor and Commissioners of the City of Bellewood by posting a copy of same in public places as required by law.

**FIRST READING: December 23, 2024**

**SECOND READING: December 27, 2024**

**PASSED AND APPROVED: December 27, 2024**

*Mark Klein, Mayor*

**Mark Klein, Mayor**

**Attest:** *Erin Quinnan, Clerk*

**Erin Quinnan, City Clerk**

<b>Commission</b>	<b>Yea</b>	<b>Nay</b>
Ms. Beam	<u>✓</u>	—
Mr. DeMoss	<u>✓</u>	—
Mr. Klein	<u>✓</u>	—
Mr. Kupper	—	—
Ms. Walton	<u>✓</u>	—