

Sponsors	Commissioner Larry Dixon
	Commissioner Jamie Powell
Second Reading	August 27, 2018
Publication Date	August 30, 2018

ORDINANCE NO. 2018 - 013

ORDINANCE AMENDING SECTION 35 OF THE CITY OF FRANKLIN CODE OF ORDINANCES ESTABLISHING PROCEDURES FOR THE COLLECTION OF AD VALOREM TAXES

WHEREAS, KRS 91A.070(2) and (3) provide that a City must establish procedures by ordinance for the collection of ad valorem taxes; and

WHEREAS, the City of Franklin desires to amend its existing ordinance to provide procedures that are in compliance with the statute.

NOW, THEREFORE, BE IT ORDAINED by the City of Franklin, Kentucky, acting by and through its Board of Commissioners as follows:

- I. Section 35.36 entitled "Tax Payment" is hereby amended to read as follows:

§ 35.36 TAX PAYMENT.

(A) ~~The city tax rate shall be levied at the regular meeting of the Commission held in the month of June of each year.~~ Upon receipt of a certified copy of the City's assessment from the Simpson County Property Valuation Administrator (PVA), the Board of Commissioners shall then proceed to fix the rate of taxation, due dates, and penalty and interest rates. In addition to the penalties fixed by the Board of Commissioners, the Finance Director is hereby authorized to establish by regulation or otherwise, additional penalties or fees to recover legal fees and costs in the collection of past due ad valorem taxes. The City Attorney and Finance Director are hereby authorized to enter into installment payment agreements with taxpayers.

(B) ~~All city ad valorem tax shall be due and payable at the office of the City Tax Collector on July 1 each year.~~ After a certified copy of the County Assessment Roll which relates to the City has been accepted by the Board of Commissioners and the rate of taxation fixed for the year, the Finance Director shall prepare the Property Tax Assessment Roll for each person and property assessed, stating therein the name of the person owing the tax, the amount thereof, and the year for which the tax rate is due. It shall be the duty of the Finance Director to list for taxation any and all property that may be omitted by the County Assessment Roll and shall enter same in the volume of tax receipts.

(C) ~~All city ad valorem tax shall be paid before November 1 of the year in which they are due.~~ The Finance Director shall account for taxes collected by the City, whether the same be taxes, penalties, interest, or costs, and the Finance Director shall thereupon deposit such funds showing separately the amount of taxes, penalties, interest and costs so paid.

(D) ~~All tax payers whose taxes are not paid by the last day of October after they become due shall be deemed delinquent, and shall pay a penalty of 6% on the taxes due and unpaid and in addition thereto shall pay interest on the unpaid taxes at the rate of 6% annum.~~ In addition to any and all other remedies provided in this section, the Finance Director is authorized, with the assistance of the City Attorney, to file in the appropriate court of competent jurisdiction an action to collect any ad valorem tax, penalty, interest, or any other charge related thereto or necessary, including court costs and a reasonable attorney's fee, to enforce any provision of this section. The Finance Director is granted authority to use his or her best judgment and discretion in bringing such claims for past due ad valorem taxes and the Finance Director is authorized to bring such actions in the name of the City of Franklin, Kentucky. The Finance Director is further authorized to establish by regulations additional penalties and fees to recover legal fees and costs incurred in filing any claim for past due ad valorem taxes.

THE UNIVERSITY OF CHICAGO
DIVISION OF THE PHYSICAL SCIENCES
DEPARTMENT OF CHEMISTRY
5780 SOUTH CAMPUS DRIVE
CHICAGO, ILLINOIS 60637
TEL: 773-936-3700
FAX: 773-936-3700
WWW: WWW.CHEM.UCHICAGO.EDU

MEMORANDUM
TO: [Name]
FROM: [Name]
SUBJECT: [Subject]

[Main body of text, consisting of several paragraphs of faint, illegible text.]

If any section, subsection, sentence, clause, phrase, or portion of this ordinance is for any reason held invalid or unconstitutional by any Court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holdings shall not affect the validity of the remaining portions of Ordinance.

All ordinances or parts of ordinances in conflict herewith, are, to the extent of such conflict, hereby repealed.

August 13, 2018 FIRST READING

August 27, 2018 SECOND READING

At a meeting of the Board of Commissioners of the City of Franklin, Kentucky, held on August 27, 2018 on motion made by Commissioner Barnes and seconded by Commissioner Powell, the foregoing ordinance was adopted, after full discussion, by the following vote:

<u>Yes</u>	JAMIE POWELL
<u>Yes</u>	LARRY DIXON
<u>Yes</u>	MASON BARNES
<u>Yes</u>	WENDELL STEWART
<u>Yes</u>	RONNIE CLARK, MAYOR

APPROVED BY:


Ronnie Clark, Mayor

ATTEST:


Cathy Dillard, City Clerk
City of Franklin, Kentucky

1. The first part of the document is a list of names and addresses of the members of the committee.

2. The second part of the document is a list of names and addresses of the members of the committee.

3. The third part of the document is a list of names and addresses of the members of the committee.

4. The fourth part of the document is a list of names and addresses of the members of the committee.

5. The fifth part of the document is a list of names and addresses of the members of the committee.

6. The sixth part of the document is a list of names and addresses of the members of the committee.

7. The seventh part of the document is a list of names and addresses of the members of the committee.

8. The eighth part of the document is a list of names and addresses of the members of the committee.

9. The ninth part of the document is a list of names and addresses of the members of the committee.

10. The tenth part of the document is a list of names and addresses of the members of the committee.

11. The eleventh part of the document is a list of names and addresses of the members of the committee.

12. The twelfth part of the document is a list of names and addresses of the members of the committee.

13. The thirteenth part of the document is a list of names and addresses of the members of the committee.

14. The fourteenth part of the document is a list of names and addresses of the members of the committee.