

**CITY OF AUDUBON PARK, KENTUCKY
ORDINANCE NO. 2, SERIES 2017**

**AN ORDINANCE ADOPTING FISCAL YEAR 2018, LEVYING *AD VALOREM* TAXES
FOR SAID FISCAL YEAR, AND PROVIDING FOR THE TIME OF PAYMENT AND
EXPENDITURE OF THE PROCEEDS OF SAID LEVIES**

BE IT ORDAINED BY THE CITY COUNCIL OF AUDUBON PARK, KENTUCKY:

1. The fiscal year 2018 of the City of Audubon Park, Kentucky shall run from July 1, 2017 through June 30, 2018.

2. An *ad valorem* tax of 28.2¢ per hundred dollars (\$100.00) of assessed valuation is hereby levied for fiscal year 2018, on all lands and improvements and on franchises in the City of Audubon Park, Kentucky, held or owned by every person, firm, association and corporation in his, hers, theirs, or its own right, or as a fiduciary, guardian or agent, subject to municipal taxation under the laws of the State of Kentucky in and for said fiscal year.

3. An *ad valorem* tax of 28.2¢ per hundred dollars (\$100.00) of assessed valuation is hereby levied on all motor vehicles within the taxing jurisdiction of the City.

4. The proceeds of said taxes shall be used for general operating expenses of the City including, but not limited to, construction, repair and maintenance of City property; police protection; legal affairs; maintenance and lighting of city parks; forest management; salaries and expenses of officers and employees; Social Security and other payroll taxes; office expenses; insurance premiums; purchases of equipment for City use; audit and other service expenses; and general purchases of the City in the discharge of its municipal functions.

5. The taxes levied in Section 2 above shall be due and payable as follows:

Bills paid on or after June 1, 2017, but before July 1, 2017:	face amount of bill
Bills paid on or after July 1, 2017, but before August 1, 2017:	face amount of bill plus 5%
Bills paid on or after August 1, 2017:	face amount of bill plus 10%

Bills paid on or after July 1, 2017 shall also accrue interest at a rate of 1-½% per month. In the event of any suit, the taxpayer will pay court costs and attorney fees.

6. Taxes levied under Section 3 above shall be due and payable to the Jefferson County Clerk, and redistributed to the City, in the course of individual annual vehicle registration.

7. Nothing contained in this ordinance shall be construed as preventing the City Council from levying by separate ordinance an *ad valorem* tax on any class or classes of property excluded from the provisions of this ordinance by the terms thereof.

This ordinance shall take effect on the date of its passage and publication as required by law.

This ordinance was adopted at a meeting of the City Council of Audubon Park, Kentucky, held on the 15th day of May, 2017, having first been read at a meeting of said Council held on the 11th day of May, 2017.

DORN CRAWFORD, Mayor

ATTEST:

JANETTE MERCER, City Clerk