

**CITY OF LANGDON PLACE
ORDINANCE NO. 1
SERIES 2024**

AN ORDINANCE adopting the Jefferson County, Kentucky, ad valorem tax assessment for the City of Langdon Place, Kentucky, and the levying of an ad valorem tax thereon for the general operation purpose of the City.

WHEREAS, pursuant to provisions of Kentucky Revised Statue 132.285 and Kentucky Revised Statue 92.280, et sequitur, the City desires to fix the ad valorem assessment valuation for the city tax purposes, to fix the tax levy date and due and delinquency dates and to levy and collect said taxes;

NOW THEREFORE, be it ordained by this Commission of the City of Langdon Place, Kentucky:

SECTION ONE: January 1, 2024, is hereby set as the assessment date for all real property subject to city taxation with the boundaries of the City of Langdon Place, Kentucky;

SECTION TWO: The County assessment of property situated within the City of Langdon Place, Kentucky is hereby adopted as the city assessment for the city ad valorem taxation for the fiscal year July 1, 2024 to June 30, 2025.

SECTION THREE: The City Clerk is directed to obtain a true copy of the Jefferson County assessment of property within the corporate limits of the City of Langdon Place and make out tax bills therefrom. Each tax bill shall show the lot and block number, assessment of real property and improvements, if any, the name of the supposed owner, the ad valorem tax rate as set out hereinbelow, and the total amount due.

SECTION FOUR: Upon delivery of such tax bills, the City Treasurer shall receive all remittances and account to the City. Collection of all delinquent taxes shall be made in the manner described by law. **The tax policy and procedure for the 2024-25 fiscal year shall be as follows:**

1st Notice: Sent between March 17-24, 2025. A brief letter from the Treasurer will be sent regular mail to those tax- payers not taking advantage of the discounted amount and reminding them that the face amount is due on or before June 30, 2025. This letter will also be sent to tax-payers in the event that their discounted payment is received too late. This will hopefully prevent small balance delinquencies from remaining unpaid.

2nd Notice: Sent between June 30-July 7, 2025. A letter will be sent regular mail from the City Attorney to each tax-payer that is delinquent. This letter will be addressed to both current year non-payers as well as past year non-payers indicating that they are delinquent, that the tax amount has received a penalty and

is now subject to monthly interest. Further, failure to pay the delinquent tax amount within ten (10) calendar days from the date of the letter will result in the imposition of a lien against their property plus Attorney fees and costs. Further, the delinquent tax-payers names may be published in the newspaper and/or City newsletter as provided for by Kentucky Law and all other remedies provided by Kentucky law.

- Subsequent to the ten (10) day lien period above and after the City commission has been advised and reviewed the number of outstanding tax-payers, the Commission in its discretion, may instruct the City Attorney to utilize by whatever legal means necessary, including but not limited to foreclosure, to collect all outstanding delinquent taxes

SECTION FIVE: The ad valorem tax rate for the fiscal year July 1, 2024 to June 30, 2025 for the City of Langdon Place is hereby fixed at \$.242 per One Hundred Dollars valuation of property as assessed for taxation. Said tax shall be due and payable as follows:

If paid by March 15, 2025-	Face Amount less 5% discount
If paid March 16-June 30, 2025 -	Face amount
If paid after June 30, 2025 -	Face amount of bill plus penalty of 10% plus interest at the rate of 12% per annum from July 01, 2025 until paid until paid in full.

SECTION SIX: The proceeds of such taxes are to be used for the general operating purposes of the City for the fiscal year July 1, 2024-June 30th 2025.

SECTION SEVEN: This ordinance shall take effect upon its passage and approval and publication as required by law.

FIRST READING THE 28th day of May, 2024.

SECOND READING THE 20th day of June, 2024.

PASSED AND APPROVED THE 20th day June, 2024.

/S/ Mike Frank ATTEST: /S/ Theresa O'Bryan
Mayor, City of Langdon Place, Kentucky City Clerk, Theresa O'Bryan

Those voting Aye:

Mike Frank, Mayor
Scott Scinta, Commissioner
Yolanda Demaree, Commissioner
Charlie O'Bryan, Commissioner

Absent:

Steve Casebeer, Commissioner

Those voting Nay: