

**CITY OF LYNDON, KENTUCKY  
ORDINANCE NO. 4-24-23  
AD VALOREM TAX ORDINANCE**

**AN ORDINANCE ADOPTING THE JEFFERSON, COUNTY, KENTUCKY AD VALOREM TAX ASSESSMENT FOR THE CITY OF LYNDON, KENTUCKY, LEVYING AD VALOREM TAX FOR THE GENERAL OPERATING PURPOSES OF THE CITY FOR THE PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024.**

WHEREAS, pursuant to the provisions of the Kentucky Revised Statute 132.285 and Kentucky Revised Statute 92.280, et sequitur for City tax purposes, to fix the tax levy date, due and delinquency dates and to levy and collect said taxes;

NOW, THEREFORE, the Council of the City of Lyndon, Kentucky does ordain as follows:

SECTION ONE: January 1, 2023 is hereby set as the assessment date for all real property subject to City taxation within the boundaries of the City of Lyndon, Kentucky.

SECTION TWO: The assessment of said real property situated within the City of Lyndon, made by the Property Valuation Administrator of Jefferson County, Kentucky, as of January 1, 2023, after any corrections by the Jefferson County Board of Equalization, is hereby adopted as the City assessment for City Ad Valorem taxes for the year 2023-2024. In the event that any change in the county assessment is made after the City tax bills have been prepared, any affected City tax bills shall be amended accordingly.

SECTION THREE: The City Treasurer is directed to obtain a true copy of the County assessment of property within the corporate limits of the City of Lyndon and make out tax bills therefrom and mail same no later than July 1, 2023. Each bill shall show the lot and block number, assessment of the real property and improvements, if any, the name of the supposed owner, the Ad Valorem rate and the total tax due.

SECTION FOUR: Upon delivery of such bills, the City Treasurer shall receive all remittances and account to the City. Collection of all delinquent taxes shall be made in the manner prescribed by law.

SECTION FIVE: The Ad Valorem tax rate for the year is hereby fixed as \$.13 per one hundred dollars valuation of property as assessed for taxation. Said tax shall be due and payable as follows:

July 1<sup>st</sup> to July 31<sup>st</sup>, 2023 – face amount of bill, less 10% discount

August 1<sup>st</sup> to September 30<sup>th</sup>, 2023 – face amount of bill

October 1<sup>st</sup>, 2023 – face amount of bill plus 10% penalty plus 1-1/2% per month interest until paid

SECTION SIX: In the event taxes assessed January 1, 2023, have not been paid by October 1<sup>st</sup> of the same year, the City Clerk will file a tax lien in the Office of the Clerk of the Jefferson County Court after February 1<sup>st</sup> of the following year.

SECTION SEVEN: The proceeds of such taxes are to be used for the general operating expenses of the City.

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

Introduction and First Reading: April 24, 2023

Second Reading and Passage: May 22, 2023



\_\_\_\_\_  
Brent Hagan, Mayor

ATTEST:

Stacey Woodward  
Stacey Woodward, City Clerk

"Aye" Votes: 7  
"Nay" Votes: 0