

CITY OF WINCHESTER, KENTUCKY

ORDINANCE NO. 15-2013

**AN ORDINANCE ACCEPTING THE 2013 TAX ASSESSMENT;
IMPOSING AD VALOREM TAXES; PROVIDING A DUE DATE
FOR PAYMENT OF TAXES AND PENALTY AND INTEREST
FOR THE UNPAID TAXES, ALL FOR THE YEAR 2013**

WHEREAS, the City of Winchester, Kentucky has received the 2013 property assessments, purchased from the Clark County Property Valuation Administrator, of properties located within the City, and subject to taxation by the City, and found the same to be acceptable, and

WHEREAS, the Board of Commissioners deems it in the public interest to impose ad valorem taxes on all real and personal property, except motor vehicles and boats, all at the rates as herein below provided;

NOW, THEREFORE, BE IT ORDAINED by the City of Winchester, Kentucky, as follows:

SECTION 1. That the said assessments provided by the Clark County Property Valuation Administrator for the year 2013 are hereby accepted.

SECTION 2. That an ad valorem tax rate of 14.6 cents is hereby levied and imposed for the year 2013 upon each One Hundred Dollars (\$100.00) of assessed value of all real property of whatever kind, species or description (except motor vehicles and boats as to which a tax has been imposed heretofore in Ordinance Number 14-2012) subject to taxation.

SECTION 3. That an ad valorem tax rate of 15.63 cents is hereby levied and imposed for the year 2013 upon each One Hundred Dollars (\$100.00) of assessed value of all personal property of whatever kind, species or description subject to taxation.

SECTION 4. The 2013 taxes shall be due and payable to the City of Winchester on or before the 7th day of December, 2012. Tax bills not paid on or before December 6, 2013, shall be assessed a penalty of ten percent (10%) in addition to interest at the rate of six percent (6%) per annum on the unpaid balance until paid.

SECTION 5. All revenue produced by the foregoing taxes, including penalty and interest on delinquent taxes, shall be paid into the general revenue fund of the City of Winchester, Kentucky.

Introduced and given first reading at a meeting of the Board of Commissioners of the City of Winchester, Kentucky, held on the 29th day of September, 2013, and finally adopted after second reading at a meeting of said Board held on the 15th day of October, 2013.

/s/ Edallen York Burtner
Edallen York Burtner, Mayor

ATTEST:

/s/ Marilyn Rowe
City Clerk

Prepared by: Debra J. Bailey
City Treasurer
September 4, 2012

Reviewed by: William Dykeman, City Attorney
City Attorney
October 11, 2013

CITY OF WINCHESTER, KENTUCKY

ORDINANCE NO. 15-2013

**AN ORDINANCE ACCEPTING THE 2013 TAX ASSESSMENT;
IMPOSING AD VALOREM TAXES; PROVIDING A DUE DATE
FOR PAYMENT OF TAXES AND PENALTY AND INTEREST
FOR THE UNPAID TAXES, ALL FOR THE YEAR 2013**

SUMMARY

This is an ordinance accepting the 2013 tax assessment, levying an ad valorem property tax on all real and personal property except motor vehicles and boats, providing for a tax due date of December 6, 2013, and fixing penalty and interest for late payment on unpaid taxes.

SECTION 2. That an ad valorem tax rate of 14.6 cents is hereby levied and imposed for the year 2013 upon each One Hundred Dollars (\$100.00) of assessed value of all real property of whatever kind, species or description (except motor vehicles and boats as to which a tax has been imposed heretofore in Ordinance Number 14-2012) subject to taxation.

SECTION 3. That an ad valorem tax rate of 15.63 cents is hereby levied and imposed for the year 2013 upon each One Hundred Dollars (\$100.00) of assessed value of all personal property of whatever kind, species or description subject to taxation.

SECTION 4. The 2013 taxes shall be due and payable to the City of Winchester on or before the 6th day of December, 2013. Tax bills not paid on or before December 6, 2013, shall be assessed a penalty of ten percent (10%) in addition to interest at the rate of six percent (6%) per annum on the unpaid balance until paid.

I hereby certify that the foregoing is an accurate summary of the contents of the above-entitled ordinance.

/s/ William Dykeman

William Dykeman, Attorney-at-Law