

**ORDINANCE NO. 2015-04**

AN ORDINANCE LEVYING REAL PROPERTY AD VALOREM TAXES AND PROVIDING ASSESSMENT, EQUALIZATION AND COLLECTION PURSUANT TO THE PROVISIONS OF KRS 92.280, ET SEQ.

BE IT ORDAINED, by the City Council of the City of Hebron Estates, Bullitt County, Kentucky as follows:

**SECTION ONE:** A real property ad valorem tax of .093 cents on each \$100.00 value of all property taxable for municipal purposes, except property assessed by the State, in said City is hereby levied for the year 2015 as of January 1, 2015.

**SECTION TWO:** Said levy is made for the purpose of raising revenue to pay salaries of officers and employees; for the repair and maintenance of street, public ways, and public buildings in said city; to pay for lighting city streets; and to pay all proper charges and legal demands against the city.

**SECTION THREE:** The assessment made by the Bullitt County Property Valuation Administrator for State and County purposes for 2015 shall be and is hereby adopted as the assessment for City purposes. The City tax bills shall be made from the county list in the Property Valuation Administrator's books after they have been supervised and corrected by the County Board of Equalization.

**SECTION FOUR:** The City Clerk shall take the list of all persons subject to City taxation who are not shown on the County Property Valuation Administrator's books and shall add to the City Tax Rolls all property a portion of which is in the city where the value of the portion in the city is not shown on the Property Valuation Administrator's books.

**SECTION FIVE:** The City Clerk be and she is hereby directed to prepare tax bills for all persons and organizations in the City of Hebron Estates, Bullitt County, Kentucky, against whom taxes have been levied. She is hereby directed to notify such persons and organizations by mail that on and after January 1, 2016, any tax bill remaining unpaid will be declared DELINQUENT and bear interest at twelve percent (12%) per annum, or one percent (1%) per month or a fraction thereof until paid; and in addition thereto, a penalty of ten percent (10%) of the amount for general purposes shall be added for non-payment when due. Said Clerk shall also indicate that a discount of two percent (2%) will be allowed on bills paid before November 30, 2015.

**SECTION SIX:** All payments of taxes provided for herein shall be made to the City Clerk/Treasurer at the business office of City of Hebron Estates, 3407 Burkland Blvd., Shepherdsville, Kentucky 40165 or P. O. Box 416, Hillview, Kentucky 40129.

**SECTION SEVEN:** After January 1, 2016, the Clerk will mark all unpaid tax bills in red ink DELINQUENT and add a penalty of ten percent (10%) as provided herein and report to the City Council the number of unpaid bills and the amount thereof. The Mayor will check all tax