

**CITY OF BLOOMFIELD**

**ORDINANCE NO. 2018-125**

**AN ORDINANCE AMENDING SECTION § 35.02 AND § 35.03 OF THE BLOOMFIELD CODE OF ORDINANCES AND PROVIDING FOR THE COLLECTION OF REAL AND PERSONAL PROPERTY TAXES OF THE CITY OF BLOOMFIELD, KENTUCKY THROUGH THE NELSON COUNTY SHERIFF**

WHEREAS, the City of Bloomfield, Kentucky (the “City”), desires to adopt an ordinance authorizing the Nelson County Sheriff to handle preparation and collection of Bloomfield City tax bills, and otherwise amending the tax due dates to comply with the County tax schedule.

NOW, THEREFORE, BE IT ORDAINED by the City of Bloomfield, Kentucky, that Chapter 35 of the Code of Ordinances of the City of Bloomfield (the “Code of Ordinances”) shall be modified as follows:

Section 35.02 relating to “Due Date; Payment” is hereby stricken and replaced as follows:

**§ 35.02 DUE DATE; PAYMENT**

~~(A) All taxes, except ad valorem taxes on motor vehicles, shall become due on November 15.~~

~~(B) Any taxpayer who pays his city taxes before November 15 shall be entitled to a 2% discount thereon, and the Clerk shall allow the discount and give a receipt in full to the tax payer.~~

~~(C) Any tax payer who pays his city taxes between November 15 and January 15 shall pay the assessed rate.~~

(A) With respect to real and personal property, the Nelson County Sheriff is hereby directed to prepare tax bills for all persons and organizations in the City of Bloomfield Nelson County, Kentucky, against whom taxes have been levied.

(B) All taxes, except ad valorem taxes on motor vehicles, shall be due on or before December 31 of the assessment year except as provided by law.

(C) Any taxpayer who pays the property taxes in full by November 1 of the assessment year shall receive a two percent (2%) discount on the amount otherwise due;

(D) Taxes paid in full between November 2 and December 31 of the assessment year shall be paid at the amount reflected on the tax bill without discount or penalty.

Section 35.03 relating to “Delinquency” is hereby stricken and replaced as follows:

**§ 35.03 DELINQUENCY**

(A) All city taxes, except ad valorem taxes on motor vehicles, shall become delinquent after January ~~15~~1 following their due dates.

(B) Any taxes not paid by the date when they become delinquent shall be subject to the following:

~~(1) A penalty of 12% on the taxes due and unpaid;~~

~~(2) Interest on all amounts pas due at the rate of 12% per annum, compounded annually; and~~

~~(3) An additional charge equal in amount to all costs and expenses (including, without limitation, court costs and attorneys’ fees) incidental to any action taken by the city for collection of delinquent tax bill(s) and all other amounts due under this section, all of which shall be secured by a lien on the subject property as provided herein and as otherwise provided by applicable law.~~

~~(C) Delinquent taxes shall be collectable under the provisions of the state law relating to the collection of delinquent taxes by cities of the fifth class.~~

(1) Taxes paid in full between January 1 and January 31 of the year following the assessment year shall be subject to a penalty of five percent (5%) of the taxes due and unpaid;

(2) Taxes paid after January 31 of the year following the assessment year shall be subject to a penalty of twenty one percent (21%) of the taxes due and unpaid.

(3) At the close of business on April 15, all unpaid tax bills are transferred from the Sheriff’s Department to the County Clerk’s Office.

(4) The County Clerk will have a sale between July 14 and August 28 and sell all

unpaid delinquent property tax bills.

In the event any section, subsection, sentence, clause, phrase or other provision of this Ordinance is, for any reason, determined to be invalid or unenforceable by any court of competent jurisdiction, such portions(s) shall be deemed a separate, distinct, and independent provision and such determination shall not affect the validity or enforceability of the remaining portion(s) hereof.

BE IT FURTHER ORDAINED that the Mayor of the City of Bloomfield, and/or her designee, be authorized and directed to take all steps necessary to perfect this Ordinance.

Given first reading on the 11th, day of June, 2018.

Given second reading and adopted on the 9th day of July, 2018.

CITY OF BLOOMFIELD:

\_\_\_\_\_  
HON. RHONDA K. HAGAN, MAYOR

ATTEST:

\_\_\_\_\_  
City Clerk

Dated: \_\_\_\_\_

**CERTIFICATION**

I, the undersigned, do hereby certify that I am the duly qualified and acting City Clerk of the City of Bloomfield, Kentucky, and as such officer, I further certify that the foregoing is a true, correct and complete copy of an Ordinance duly adopted by the Council of said City upon second reading at a duly convened meeting held on July 9, 2018, signed by the Mayor, and now in full force and effect, all as appears from the official records of said City in my possession and under my control.

IN WITNESS WHEREOF, I have hereunto set my hand this 9th day of July, 2018.

\_\_\_\_\_  
JEAN M. JURY, CITY CLERK