

ORDINANCE NO. 2019-13

**AN ORDINANCE OF THE CITY OF CRESCENT SPRINGS,
KENTUCKY, AMENDING THE CITY'S TAX ORDINANCES TO
AMEND THE DUE DATE FOR THE PAYMENT OF TAXES AND
TO CLARIFY THE AMOUNTS TO BE PAID FOR DELINQUENT
TAXES**

BE IT ORDAINED BY THE CITY OF CRESCENT SPRINGS, KENTUCKY,

SECTION I

Ordinance 1987-18, in Section 95.05 of the Crescent Springs Code is hereby amended to reflect that the tax imposed shall become due and payable on October 1 of each calendar year and shall be declared and marked delinquent if unpaid by October 31 of each calendar year.

SECTION II

Ordinance 1987-18, is hereby amended, and Section 95.06 of the Crescent Springs Code is hereby amended to reflect that when a tax bill becomes delinquent, each tax bill shall be endorsed by the City Clerk on November 1 of each calendar year as delinquent, and the City Clerk shall thereupon proceed to attach to each delinquent tax bill a one-time penalty of 10 percent (10%); and interest there after shall accrue at the rate of 1 percent (1%) per month, or 12 percent (12%) per annum from the date each tax bill shall have become delinquent until paid.

SECTION III

All ordinances, or parts of or parts of ordinances in conflict herewith are, to the extent of such conflict, hereby repealed. This Ordinance shall become effective from its passage and publication according to law.

CITY OF CRESCENT SPRINGS, KENTUCKY

By: *Lou Hartfiel*
LOU HARTFIEL, Mayor

ATTEST:

April C Robinson
April Robinson, City Clerk/Treasurer

Date of First Reading: December 9, 2019

Date of Second Reading and Enactment: *January 13, 2020*