



Ordinance 2015-13
Property Tax 2015

An Ordinance assessing and levying the 2015 Annual Property Tax on Real Property and Tangible Personal Property with the City of Morgantown, Kentucky

Whereas, the property assessment for property within the City of Morgantown, Kentucky has been certified as follows:

Real Property: \$75,239,289.00

Tangible Personal Property: \$39,712,506.00

Now be it ordained by the City of Morgantown, Kentucky that:

Section 1: Property Tax Rate

There is levied for the year 2015 an ad valorem tax of .116 per one hundred dollars (\$100) assessed valuation of all taxable real property within the jurisdiction, and an ad valorem tax of .116 per one hundred dollars (\$100) assessed valuation on all tangible personal property within the jurisdiction.

Section 2: Abandoned Urban Property

Pursuant to KRS 132.012, “abandoned urban property” means any vacant structure or vacant or unimproved lot or parcel of ground in a predominantly developed urban area which has been vacant or unimproved for a period of at least one (1) year and which:

- Because it is dilapidated, unsanitary, unsafe, vermin infested, or otherwise dangerous to the safety of persons, it is unfit for its intended use; or
- By reason of neglect or lack of maintenance has become a place for the accumulation of trash and debris, or has become infested with rodents or other vermin; or
- Has been tax delinquent for a period of at least three (3) years; or
- Is located within a development area established under KRS 65.7049, 65.7051, and 65.7053

There shall be a classification of Real Property known as Abandoned Urban Property. The legislative body of the City of Morgantown shall levy a rate of taxation of 1.50 per 100 dollars of value. The limitations set forth by KRS 132.027 shall not apply to the rate of taxation on Abandoned Urban Property.

Under KRS 952.305 the City of Morgantown reserves the right to levy a separate rate of taxation upon Abandoned Urban Properties. The responsibility of determining which properties are Abandoned Urban Property within the City shall be that of the Planning and Zoning Commission. A list of abandoned urban properties shall be furnished to the County Property Valuation Administrator prior to the date fixed for the annual assessment of real property within the county.

If a property classified as abandoned urban property is repaired, rehabilitated, or otherwise returned to productive use, the owner shall notify the City Administrator or Code Enforcement Officer, which shall, if it finds the property is no longer abandoned urban property, notify the property valuation administrator to strike the property from the list of abandoned urban properties.

No later than March 1 of each year, the City Administrator or Code Enforcement Officer shall send a registered letter to the owner(s) of each abandoned urban property, as those name(s) are listed in the records of the Property Valuation Administrator, a notice that this property has been classified as abandoned urban property. The owner of any abandoned urban property who believes that his, her, or its property has been incorrectly classified may appeal such classification to the Board of Adjustments. Such appeal shall be in writing and shall be made no later than April 1 of that year. The Board of Adjustments shall afford the owner the opportunity for a hearing. If the Board of Adjustments finds that the property was incorrectly classified as abandoned urban property, it shall cause the property to be removed from the list of properties so classified. The Board of Adjustments shall develop policies and procedures for conducting such appeals.

Section 3: Location

Property Taxes shall be paid to the City of Morgantown located at City Hall

117 North Main St
Morgantown, KY 42261

Section 4: Penalty Schedule

It is further provided that all taxpayers who may owe taxes, under this ordinance shall be allowed a two percent (2%) discount of the total bill if paid on or before November 15, 2015, the base rate shall be paid thereafter through December 31, 2015. It is further provided that the tax bills of all taxpayers who fail to pay same on or before December 31, 2015 shall be added by way of penalty, an amount equal to 25 percent, and after June 30, 2016 an amount equal to 25% biannually per annum until paid.

Penalty Schedule:

January 1, 2016: 25% Penalty

July 1, 2016: 50% Penalty

January 1, 2017: 75% Penalty

Remainder penalties are added at a 25% Rate every 6 month period the Bill remains delinquent.

Section 5: Collection of Delinquent Property Taxes

Pursuant to KRS 134.420 the City of Morgantown shall place a lien on a delinquent property beginning April 1, 2016 for eleven (11) years thereafter. The lien will include all interest, penalties, fees,

commissions, charges, costs, reasonable attorney's fees, and other expenses incurred by reason of delinquency in payment of the tax bill or in the process of collecting it. This lien will have priority over all other liabilities of the property. A notice will be filed with the County Clerk's Office pursuant to KRS 134.420. Liens may be enforceable by civil action.

In addition, pursuant to KRS 91A.070(3) the City may enforce tax liens by action in the name of the City in Circuit Court. In the same action, the City may also obtain a personal judgment against the taxpayer for the overdue tax, penalties, interest and cost of the suit.

The City of Morgantown may publish a list of uncollected delinquent taxes levied under section 181 of the Kentucky Constitution, showing the name of and the amount due from each delinquent taxpayer, to be advertised by newspaper publication. A fee of five dollars (\$5.00) per name per publication shall be added to the amount of each tax claim published as publication costs.

Section 6: Effective Passage

This ordinance becomes effective upon its passage and publication according to law. This ordinance is subject to all provisions of the Constitution of the Commonwealth of Kentucky and the Kentucky Revised Statutes.

First Reading: Sept 4, 2015

Second Reading: Sept 10, 2015

Published: Sept 16, 2015

City Administrator: _____

Mayor: _____