

CITY OF DAYTON
ORDINANCE NO. #2019-16

AN ORDINANCE AMENDING CHAPTER 37 OF THE
CITY OF DAYTON CODE OF ORDINANCES TO
CONFORM WITH THE CITY TAX RATE ORDINANCE.

NOW, THEREFORE BE IT ORDAINED BY THE CITY OF DAYTON, CAMPBELL COUNTY, KENTUCKY AS FOLLOWS:

Section I

That Chapter 37 of the City of Dayton Code of Ordinances is amended as follows:

§ 37.01 COUNTY ASSESSMENT ADOPTED.

(A) Pursuant to the authority granted in KRS 132.285, the city hereby adopts the annual Campbell County assessment for all real and personal property situated within the city as the basis of all ad valorem tax levies ordered or approved by the City Council.

(B) The assessment as finally determined for county tax purposes shall serve as the basis for all city levies for the fiscal year commencing after the assessment date.

~~§ 37.02 DUE DATE, PAYMENT.~~

~~All taxes, except ad valorem taxes on motor vehicles, shall become due on July 1.]~~

§ 37.03 DELINQUENCY.

~~[(A) All city taxes, except ad valorem taxes on motor vehicles, shall become delinquent after October 31 following their due dates or as otherwise established by ordinance.~~

~~(B) Any taxes not paid by the date when they become delinquent as established by the ordinance shall be subject to a penalty of 20% on the taxes due and unpaid. The delinquent taxpayer shall also pay all costs and expenses incidental to any action taken by the city for collection of the delinquent tax bill. Interest at the rate of 12% per annum shall be charged on the account of such tax from November 1 of each year, or as otherwise provided by Council by resolution, to the date of payment.~~

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

All taxes not paid by the date when they become due as established by ordinance shall become delinquent. In addition to any tax and penalty assessed, the delinquent taxpayer shall also pay all costs and expenses incidental to any action taken by the City for collection of the delinquent tax bill including reasonable attorney's fees.

§ 37.04 AD VALOREM TAXES ON MOTOR VEHICLES.

(A) All ad valorem taxes on motor vehicles shall be collected by the Campbell County Clerk in accordance with KRS 134.800.

(B) Ad valorem taxes on motor vehicles shall become due and delinquent as set forth in KRS 134.810 and any such taxes not paid by the date when they become delinquent shall be subject to the penalty and interest specified in KRS 134.810.

Section II

This ordinance shall be in full force and effect from and after its adoption, approval and publication as is required by law.

PASSED by City Council of the City of Dayton, Campbell County, Kentucky assembled in regular session.

First Reading: July 2, 2019
Second Reading: AUG. 6, 2019



MAYOR BEN BAKER

ATTEST:

Donna Leger
DONNA LEGER
CITY CLERK/TREASURER