# ORDINANCE 2022-11

AN ORDINANCE BY THE CITY OF OAK GROVE, KENTUCKY
REPEALING ORDINANCE NO. 2021-10 AND ESTABLISHING THE TAX LEVY FOR THE
CITY PURPOSES FOR THE FISCAL YEAR BEGINNING JULY 1, 2022, AND ENDING JUNE
30, 2023

WHEREAS, the following tax levy is hereby created for City purposes for the City of Oak Grove, Kentucky, for the fiscal year beginning July 1, 2022 and ending June 30, 2023;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF OAK GROVE, KENTUCKY THAT ORDINANCE NO. 2022-11 IS HEREBY READ AS FOLLOWS:

#### **SECTION I- REPEALING OF ORDINANCE**

Ordinance No. 2021-10, enacted on 28 day of September 2021, and relating to the establishment of the city's tax levy for fiscal year beginning July 1, 2021, and ending June 30, 2022, is hereby repealed in its entirety.

#### SECTION II – CITY LEVY

For the fiscal year beginning July 1, 2022, and ending June 30, 2023, inclusive, there is hereby made a levy of twenty four cents (\$0.240) on each ONE-HUNDRED DOLLARS (\$100.00) of taxable real property, five cents (\$.05) on each ONE-HUNDRED DOLLARS (\$100.00) of taxable real property for the recreation tax pursuant to ordinance 2009-3, and eight point three-three cents (\$.0833) on each ONE-HUNDRED DOLLARS (\$100.00) of taxable personal property, tangible and intangible, where the same shall apply in said City, subject to taxation, for the following purposes:

For the General Fund of the City of Oak Grove of each ONE-HUNDRED DOLLARS (\$100.00) of assessed value of all property subject to taxation in the said City for the fiscal year.

### **SECTION III- PENALTY AND INTEREST**

That upon all taxes levied herewith which are unpaid January 1, 2023, shall have a one percent (1%) penalty added each month taxes are delinquent. Said taxes due and payable, along with penalty, and shall be collected by the Finance Director. Per KRS 91A.070(3) the city may elect to file a lien upon all real and personal property of a taxpayer for the amount of taxes due and for interest and penalties on delinquent taxes.

#### SECTION IV- DISCOUNT

A discount of one percent (1%) be allowed on all taxes in the amount of one dollar (\$1.00) or more paid by November 1, 2022.

#### SECTION V- SAVINGS CLAUSE

Allows prosecution for violations of Ordinance No. 2021-10 to continue after the passage of this ordinance as long as the violations occurred while Ordinance No. 2021-10 was in effect.

#### SECTION VI- SEVERABILITY CLAUSE

It is the legislative body's intent that the provisions of this ordinance are to be severable, and that if a part of this ordinance is to be invalid, the findings does not necessarily invalidate the entire ordinance.

#### SECTION VII- CONFLICTING ORDINANCES

Any and all existing ordinances inconsistent with this ordinance are hereby repealed.

#### SECTION VIII- EFFECTIVE DATE

This ordinance shall take effect after passage and publication according to law.

### FIRST READING THIS 16 DAY OF AUGUST 2022.

## SECOND READING THIS 4 DAY OF OCTOBER 2022.

APPROVED:	ATTEST:
	ye -
Theresa Jarvis, Mayor	Lorelynn Fisher, City Clerk
City of Oak Grove, Kentucky	City of Oak Grove, Kentucky
PUBLISHED: In the Kentucky New Era, This advertisement was paid for by the Camount of \$_272.27.	this day of October, 2022.  ity of Oak Grove using taxpayers' dollars in the