

**CITY OF OAK GROVE, KENTUCKY  
ORDINANCE NO. 2023-XX**

**AN ORDINANCE OF THE CITY OF OAK GROVE, KENTUCKY  
ESTABLISHING THE TAX LEVY FOR CITY PURPOSES  
FOR THE FISCAL YEAR BEGINNING JULY 1, 2023, AND ENDING JUNE 30, 2024**

**NOW THEREFORE, BE IT ORDAINED BY THE CITY OF OAK GROVE, KENTUCKY:**

That the following tax levy is hereby made for City purposes for the City of Oak Grove, Kentucky, for the fiscal year beginning July 1, 2023, and ending June 30, 2024, inclusive, to wit:

**SECTION 1 – CITY LEVY**

For the fiscal year beginning July 1, 2023, and ending June 30, 2024, inclusive, there is hereby made a levy of twenty-three point five cents (\$.235) 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 2 – PENALTY & INTEREST**

That upon all taxes levied herewith which are unpaid January 1, 2024, through January 31, 2024, shall have attached and added to on the said date, a penalty of five percent (5%) flat onto the total amount of said taxes then due and payable and a penalty of ten percent (10%) on payments received after February 1, 2024. Each additional month after February 1, 2024, will have 1% interest assessed on unpaid balances. Any unpaid property tax balance as of April 15, 2024, will have tax lien filed at Christian County Clerk with filing fees and administrative fees added to balance due. Said taxes due and payable, along with penalty and interest, shall be collected by the Finance Director.

**SECTION 3 – DISCOUNT**

That 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, 2023.

**SECTION 4 – SEVERABILITY**

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 do not necessarily invalidate the entire ordinance.

**SECTION 5- EFFECTIVE DATE**

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

**PUBLICLY READ THIS 30 DAY OF AUGUST 2023**

**PUBLICLY READ THIS 5 DAY OF SEPTEMBER 2023**

**APPROVED:**

**ATTEST:**

\_\_\_\_\_  
Jacqueline Oliver, Mayor  
City of Oak Grove, Kentucky

\_\_\_\_\_  
Lorelynn Fisher, City Clerk  
City of Oak Grove, Kentucky

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