

**CITY OF OAK GROVE KENTUCKY
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to the establishment of the city's tax levy for fiscal year beginning July 1, 2021, and ending June 30, 2022, is hereby repealed in its entirety.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:



Theresa Jarvis, Mayor
City of Oak Grove, Kentucky

ATTEST:



Lorelynn Fisher, City Clerk
City of Oak Grove, Kentucky

*PUBLISHED: In the Kentucky New Era, this 8 day of October, 2022.
This advertisement was paid for by the City of Oak Grove using taxpayers' dollars in the
amount of \$ 272.25.*

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

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FIRST READING THIS 16 DAY OF AUGUST 2022.

SECOND READING THIS 4 DAY OF OCTOBER 2022.

APPROVED: Theresa Jarvis, Mayor City of Oak Grove, Kentucky

ATTEST: Lorelynn Fisher, City Clerk City of Oak Grove, Kentucky

PUBLISHED: In the Kentucky New Era, this 8th day of October, 2022. This advertisement was paid for by the City of Oak Grove using taxpayers' dollars in the amount of \$272.25.



AFFP

Ordinance No. 2022-11

Affidavit of Publication

STATE OF KY }
COUNTY OF CHRISTIAN } SS

Melanie Miller, being duly sworn, says:

That she is Accounting Clerk of the Kentucky New Era, a newspaper of general circulation, printed and published in Hopkinsville, Christian County, KY; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:

October 08, 2022

Publisher's Fee: \$ 272.25

That said newspaper was regularly issued and circulate on those dates.

SIGNED:

[Handwritten Signature]

Subscribed to and sworn to me this 8th day of October 2022.

[Handwritten Signature]

00007747 70487061

Angela Comperry
City of Oak Grove
8505 Pembroke Oak Grove Rd
Oak Grove, KY 42262



Commonwealth of Kentucky
City of Oak Grove



I, Lorelynn Fisher, City Clerk for the City of Oak Grove, Kentucky hereby certify that the foregoing is a true and accurate original document of Ordinance 2022-11, which was published in the Kentucky New Era on October 8, 2022 in the amount of \$272.25. I am the official custodian for this ordinance which is maintained at Oak Grove City Hall-8505 Pembroke Oak Grove Rd Oak Grove, KY 42262.

Lorelynn Fisher, City Clerk
City of Oak Grove, KY

10/08/22

Date

STATE OF KENTUCKY

CHRISTIAN COUNTY

SWORN AND SUBSCRIBED BEFORE ME THIS 8th DAY OF October 2022.

NOTARY PUBLIC Lisa L. Beckman COMMISSION# KYNP50110

COMMISSION EXPIRATION DATE May 3rd, 2026



Hamlin chasing NASCAR driver's title, owner's championship

BY DAVE SKRETTA
ASSOCIATED PRESS

KANSAS CITY, Kan. — Denny Hamlin the driver finds himself in the most enviable of positions heading into Saturday night's race at Bristol, his second-place run at Kansas Speedway over the weekend nearly ensuring his spot in the next round of the playoffs.

Denny Hamlin the owner? He's feeling even better.

The car he was chasing down in the waning laps of Sunday's race happened to be the No. 45 driven by Bubba Wallace for 23XI Racing, which is owned by Hamlin and Hall of Fame basketball star Michael Jordan. The victory pushed the team into the next round in the race for the owner's championship, the somewhat lesser-known NASCAR Cup Series title.

"I couldn't imagine a team that started from scratch — literally from scratch, we had nothing two years ago — to



AP Photo/Colin E. Braley
Denny Hamlin waits for practice to begin for a NASCAR Cup Series race Saturday at Kansas Speedway in Kansas City, Kan.

now have three race wins," is to win in this series," Hamlin said Hamlin, whose team last said. "And with this five-year plan to get to a championship-contending organization, I'm the realist in the group, knowing we have a ton of ground to cover, but we're starting to get the results. This hard work is paying off. And

in a few years, hopefully, you'll talk about us winning on a more regular basis."

Well, folks are certainly talking about the team this week.

Wallace narrowly missed out on competing for the main-stream driver's championship in the No. 23 car, finishing second in the Daytona 500 and again at Michigan, when a victory at either would have guaranteed his spot in the 16-driver field.

Busch got in with his victory at Kansas, but a crash during qualifying at Pocono in July left him feeling long-term effects of a concussion. He decided to bow out of playoff consideration before the final regular-season race, but with the car still eligible for the owner's title, Hamlin and the 23XI team decided to move Wallace into the No. 45 seat.

The move looked like genius on Sunday.

Wallace, who has a penchant for getting flustered come crunch time, remained calm and cool while cruising around Kansas Speedway with a comfortable lead. And even when Hamlin began to nip tenths of a second off it down the stretch, Wallace kept making solid laps, keeping his boss at bay and ultimately taking the checkered flag.

In a matter of seconds, Busch was already tweeting Wallace and the No. 45 team his congratulations.

"Hate the scenario we're in with him," Wallace said, "but he's been nothing but an advocate and leader for us. When we get back to Monday morning meetings, he's giving us insight in how to be better, and I appreciate him for that. It's taught me to be better on the track, let alone off the track. He's talked about believing in self and he's always believed in me."

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Everyone's Talking

about the Classifieds!

Notice of Public Hearing regarding Property Tax Levy Calendar Tax Year 2022

2021 Tax Levied	2021 Revenue Produced
\$238 per \$100 assessed real	\$1,226,582
\$,0333 per \$100 assessed personal	\$45,119

2022 Proposed Tax Levy	2022 Revenue Projection
\$2400 per \$100 assessed	\$1,266,764
\$,0333 per \$100 assessed personal	\$40,455

2022 Compensating Rate	2022 Revenue Projection
\$,2310 per \$100 assessed	\$1,238,510

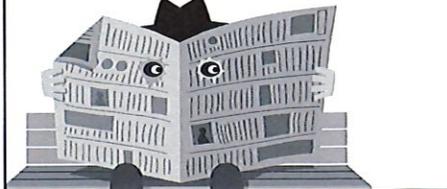
Revenue expected from new property and personal property: \$7,500

All revenues from proposed 2022 tax rate in excess of 2021 revenue will be allocated to General Fund Public Safety budget expenditures

Location of hearing: Date and time of hearing:
Oak Grove City Hall Tuesday, September 27, 2022
8505 Pembroke Oak Grove Rd. 6:00 PM
Oak Grove, KY 42262

The purpose of this hearing is to allow public comments regarding 2022 proposed tax rate for the City of Oak Grove Kentucky

This notice is published in accordance with General Assembly requirements pursuant to KRS 132.027



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August 11, 2022

Ms. Bobbie Crawford, Finance Director
City of Oak Grove
8505 Pembroke Oak Grove Road
Oak Grove, KY 42262

Dear Ms. Crawford:

Please see the following data concerning your city's property tax rate calculations. Review the enclosed information and give me a call if you have any questions. Please note the following:

	<u>RATE</u>	<u>Real</u> Property Tax Rate	Corresponding <u>Personal</u> Property Tax Rate
<i>The Compensating rate, by definition, is the tax rate, if adopted, that will generate as much revenue as you received during the previous year.</i>	Compensating	<u>0.231</u>	<u>0.0938</u>
You may adopt any real property tax rate up to and including the compensating rate or the substitute rate (which becomes the compensating rate if current year revenue is less than previous year revenue) without holding a public hearing or publishing a notice.	Substitute	<u>0.218</u>	<u>0.0885</u>
<u>Any tax rate adopted that exceeds the compensating rate or the substitute rate and is less than or equal to the 4% rate (Rate II) requires two public notices and one public hearing before adoption.</u>	4%	0.240	<u>0.0975</u>

If you choose to adopt a rate higher than the 4% rate, please note that along with the two public notices and public hearing requirements, any tax rate adopted that exceeds the 4% rate is subject to a petition for recall and notice of this fact must be published after adoption of the rate.

Your Personal Property Tax rate should be set to produce the same percentage increase in revenue as received in the Real Property category as provided for by KRS 132.029.

If you or any of your city's officials have any questions, please don't hesitate to give me a call.

Sincerely,

Jared Nelson
Community Development Specialist

Enclosures

Real Property Rate Calculation

City/Special Taxing District Real Property Tax Calculation Worksheet

1. 2021 Actual Tax Rate (per \$100) Real Property	\$	0.238
2. 2021 Actual Tax Rate (per \$100) Personal Property	\$	0.083
3. 2021 Total Property Subject to Rate (A)	\$	569,451,305
4. 2021 Real Property Subject to Rate (col 1, F, H)	\$	515,286,520
5. 2022 Total Property Subject to Rate (E)	\$	584,717,964
6. 2022 Real Property Subject to Rate (col 3, F, H)	\$	536,151,673
7. 2022 New Property (KRS 132.010) (Net new PVA + PS)	\$	3,094,925
8. 2021 Personal Property Subject to Rate (Col 1, G, I, J)	\$	54,164,785
9. 2022 Personal Property Subject to Rate (Col 3, G, I, J)	\$	48,566,291

I. Compensating Rate for 2022 (KRS 132.010(6)):

$$\frac{\$515,286,520}{4} \div 100 \times \frac{.2380}{1} \text{ is } \frac{\$1,226,382}{A \text{ (2021 Real Property Revenue)}}$$

$$\frac{\$1,226,382}{A} \div \frac{\$533,056,748}{6 \text{ minus } 7} \times 100 = \frac{.231}{\text{Rate I (round up)}}$$

0.230065921

Check for minimum revenue limit on compensating rate for 2022 (KRS 132.010 6)):

$$\frac{\$584,717,964}{5} \div 100 \times \frac{.231}{\text{Rate I}} \text{ is } \frac{\$1,350,698}{\text{Total 2022 Revenue}}$$

$$\frac{\$515,286,520}{4} \div 100 \times \frac{.238}{1} \text{ is } \frac{\$1,226,382}{\text{2021 Revenue (R.E.)}}$$

$$\frac{\$54,164,785}{8} \div 100 \times \frac{.083}{2} \text{ is } \frac{\$45,119}{\text{2021 Revenue (P.P.)}}$$

Grand Total 2021 Revenue (a)
see footnote *a below* \$1,271,501

$$\frac{\$1,271,501}{\text{Total 2021 Revenue}} \div \frac{\$584,717,964}{5} \times 100 = \frac{.218}{\text{Substitute for Rate I (Round Up)}}$$

0.217455468

II: Rate allowing 4% Increase in Revenue from real property (KRS 132.027(3)):

$$\frac{\$533,056,748}{6 \text{ minus } 7} \div 100 \times \frac{.231}{\text{Rate I or sub rate}} \text{ is } \frac{\$1,231,361}{B}$$

$$\frac{\$1,231,361}{B} \times 1.04 \div \frac{\$533,056,748}{6 \text{ minus } 7} \times 100 \text{ is } \frac{.240}{\text{Rate II (Round Down)}}$$

.240240000

Motor Vehicle	&	Watercraft:		
	X		/100=	\$0
Rows M + N Col 3		MV & Watercraft Rate		Revenue Produced

MV & Watercraft rates must be submitted to the Reveue Cabinet by October 1 (maximum rate is the rate that could have been levied in 1983.

Personal Property Rate Calculation Using Real Property Compensating Rate

City/Special Taxing District Personal Property Tax Rate Calculation Worksheet

1. 2021 Actual Tax Rate (per \$100) Real Property	.2380
2. 2021 Actual Tax Rate (per \$100) Personal Property	.0833
3. 2022 Actual Tax Rate (per \$100) Real Property	.2310
4. 2021 Real Property Subject to Rate (col 1, F, H)	\$515,286,520
5. 2022 Real Property Subject to Rate (col 3, F, H)	\$536,151,673
6. 2021 Personal Property Subject to Rate (Col 1, G, I, J)	\$54,164,785
7. 2022 Personal Property Subject to Rate (Col 3, G, I, J)	\$48,566,291

I. Stage One:

<u>\$536,151,673</u> 5	/ 100 X	<u>.2310</u> 3	is	<u>\$1,238,510</u> <i>A 2022 RE Revenue</i>
<u>\$515,286,520</u> 4	/ 100 X	<u>.2380</u> 1	is	<u>\$1,226,382</u> <i>B 2021 RE Revenue</i>
<u>\$1,238,510</u> A	minus	<u>\$1,226,382</u> B	is	<u>\$12,128</u> <i>C (Revenue increase over prior year)</i>
<u>\$12,128</u> C	/	<u>\$1,226,382</u> B	is	<u>0.9890%</u> <i>D (Revenue % increase over prior year)</i>

2. Stage Two:

<u>\$48,566,291</u> 7	/ 100 X	<u>.2310</u> 3	is	<u>\$112,188</u> <i>E 2022 PP Revenue</i>
<u>\$54,164,785</u> 6	/ 100 X	<u>.0833</u> 2	is	<u>\$45,119</u> <i>F 2021 PP Revenue</i>
<u>\$112,188</u> E	minus	<u>\$45,119</u> F	is	<u>\$67,069</u> <i>G (Revenue increase over prior year)</i>
<u>\$67,069</u> G	/	<u>\$45,119</u> F	is	<u>148.6480%</u> <i>H (Revenue % increase over prior year)</i>

3. Stage Three:

Option 1:

If <u>1.486479555</u> H	is = to or greater than			<u>0.9890%</u> D
The maximum personal tax rate for 2022 is				<u>0.2310</u> 3

Option 2:

If <u>148.6480%</u> H	is less than			<u>0.99%</u> D
Option 2 may be utilized.				
<u>\$45,119</u> F	x	<u>100.9890%</u> D = +1.0	is	<u>\$45,565</u> J (2022 Revenue \$ Max PP)
<u>\$45,565</u> J	/	<u>\$48,566,291</u> 7	x 100=	<u>0.0938</u> Maximum 2022 PP Rate

The district may levy a rate less than the real property tax rate.

Personal Property Rate Calculation Using Real Property Substitute Rate

City/Special Taxing District Personal Property Tax Rate Calculation Worksheet

1. 2021 Actual Tax Rate (per \$100) Real Property	.2380
2. 2021 Actual Tax Rate (per \$100) Personal Property	.0833
3. 2022 Actual Tax Rate (per \$100) Real Property	.2180
4. 2021 Real Property Subject to Rate (col 1, F, H)	\$515,286,520
5. 2022 Real Property Subject to Rate (col 3, F, H)	\$536,151,673
6. 2021 Personal Property Subject to Rate (Col 1, G, I, J)	\$54,164,785
7. 2022 Personal Property Subject to Rate (Col 3, G, I, J)	\$48,566,291

I. Stage One:

$\frac{\$536,151,673}{5}$	/ 100 X	$\frac{.2180}{3}$	is	$\frac{\$1,168,811}{A \text{ 2022 RE Revenue}}$
$\frac{\$515,286,520}{4}$	/ 100 X	$\frac{.2380}{1}$	is	$\frac{\$1,226,382}{B \text{ 2021 RE Revenue}}$
$\frac{\$1,168,811}{A}$	minus	$\frac{\$1,226,382}{B}$	is	$\frac{-\$57,571}{C \text{ (Revenue increase over prior year)}}$
$\frac{-\$57,571}{C}$	/	$\frac{\$1,226,382}{B}$	is	$\frac{-.0469440}{D \text{ (Revenue \% increase over prior year)}}$

2. Stage Two:

$\frac{\$48,566,291}{7}$	/ 100 X	$\frac{.2180}{3}$	is	$\frac{\$105,875}{E \text{ 2022 PP Revenue}}$
$\frac{\$54,164,785}{6}$	/ 100 X	$\frac{.0833}{2}$	is	$\frac{\$45,119}{F \text{ 2021 PP Revenue}}$
$\frac{\$105,875}{E}$	minus	$\frac{\$45,119}{F}$	is	$\frac{\$60,755}{G \text{ (Revenue increase over prior year)}}$
$\frac{\$60,755}{G}$	/	$\frac{\$45,119}{F}$	is	$\frac{1.3465478}{H \text{ (Revenue \% increase over prior year)}}$

3. Stage Three:

Option 1:

If $\frac{1.3465478}{H}$	is = to or greater than	$\frac{-.0469440}{D}$
The maximum personal tax rate for 2022 is		$\frac{.2180}{3}$

Option 2:

If $\frac{1.3465478}{H}$	is less than	$\frac{-.0469440}{D}$		
Option 2 may be utilized.				
$\frac{\$45,119}{F}$	x	$\frac{.9530560}{D = +1.0}$	is	$\frac{\$43,001}{J \text{ (2022 Revenue \$ Max PP)}}$
$\frac{\$43,001}{J}$	/	$\frac{\$48,566,291}{7}$	x 100=	$\frac{.0885}{\text{Maximum 2022 PP Rate}}$

The district may levy a rate less than the real property tax rate.

Personal Property Rate Calculation Using Real Property 4% Rate

City/Special Taxing District Personal Property Tax Rate Calculation Worksheet

1. 2021 Actual Tax Rate (per \$100) Real Property	.2380
2. 2021 Actual Tax Rate (per \$100) Personal Property	.0833
3. 2022 Actual Tax Rate (per \$100) Real Property	.2400
4. 2021 Real Property Subject to Rate (col 1, F, H)	\$515,286,520
5. 2022 Real Property Subject to Rate (col 3, F, H)	\$536,151,673
6. 2021 Personal Property Subject to Rate (Col 1, G, I, J)	\$54,164,785
7. 2022 Personal Property Subject to Rate (Col 3, G, I J)	\$48,566,291

I. Stage One:

<u>\$536,151,673</u> 5	/ 100 X	<u>.2400</u> 3	is	<u>\$1,286,764</u> <i>A 2022 RE Revenue</i>
<u>\$515,286,520</u> 4	/ 100 X	<u>.2380</u> 1	is	<u>\$1,226,382</u> <i>B 2021 RE Revenue</i>
<u>\$1,286,764</u> A	minus	<u>\$1,226,382</u> B	is	<u>\$60,382</u> <i>C (Revenue increase over prior year)</i>
<u>\$60,382</u> C	/	<u>\$1,226,382</u> B	is	<u>.0492360</u> <i>D (Revenue % increase over prior year)</i>

2. Stage Two:

<u>\$48,566,291</u> 7	/ 100 X	<u>.2400</u> 3	is	<u>\$116,559</u> <i>E 2022 PP Revenue</i>
<u>\$54,164,785</u> 6	/ 100 X	<u>.0833</u> 2	is	<u>\$45,119</u> <i>F 2021 PP Revenue</i>
<u>\$116,559</u> E	minus	<u>\$45,119</u> F	is	<u>\$71,440</u> <i>G (Revenue increase over prior year)</i>
<u>\$71,440</u> G	/	<u>\$45,119</u> F	is	<u>1.5833554</u> <i>H (Revenue % increase over prior year)</i>

3. Stage Three:

Option 1:

If <u>1.5833554</u> H	is = to or greater than	<u>.0492360</u> D
The maximum personal tax rate for 2022 is		<u>.2400</u> 3

Option 2:

If <u>1.5833554</u> H	is less than	<u>.0492360</u> D
Option 2 may be utilized.		
<u>\$45,119</u> F	x	<u>1.0492360</u> D = +1.0
		is
		<u>\$47,341</u> J (2022 Revenue \$ Max PP)
<u>\$47,341</u> J	/	<u>\$48,566,291</u> 7
		x 100=
		<u>0.0975</u> Maximum 2022 PP Rate

The district may levy a rate less than the real property tax rate.