

## ORDINANCE 2020-05

### AN ORDINANCE AMENDING CHAPTER 39 OF THE CITY OF FORT MITCHELL CODE OF ORDINANCES AND ORDINANCE 2017-16 TO ALLOW A DAY GRACE PERIOD, CHANGE OF PENALTY AND INTEREST RATES AND ADD A HARDSHIP PAYMENT PLAN

Whereas, the City Council of the City of Fort Mitchell has determined that it is in the public interest to provide extend the grace period, change the interest and penalty rates and add a hardship payment plan. Now, therefore, be it ordained by the City of Fort Mitchell, Kentucky:

#### SECTION I

Section 39.03 in Chapter 39 of the City of Fort Mitchell Code of Ordinances is hereby amended with the following words and phrases:

- A. The current property owner is liable to pay any current or delinquent property taxes. All city ad valorem taxes shall become delinquent on November 1 following their due date be due October 31st. If In the event October 31st falls on a Saturday, Sunday or legal holiday in which the City Building is closed, then such taxes shall be due and payable on the next regular business day immediately after October 31, and shall become delinquent the day immediately following such regular business day.
- B. There will be a grace period until November 30<sup>th</sup> with no penalty and interest. Taxes paid during the first three days after they become delinquent will be assessed a 1% penalty after the November 30<sup>th</sup> grace period shall be subject to a penalty of 10% and shall bear 12% interest per annum (1% per month) 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.
- C. If the payment of ad valorem taxes is delivered by the United States mail to the City Clerk, the date of the United States postmark stamped on the cover envelope in which the payment is mailed shall be deemed to be the date of payment.
- D. If a property owner is unable to pay the full amount of the current year property tax bill by the grace period due to financial hardship, the property owner may apply for a payment plan of ten monthly payments. The affidavit for a hardship payment plan must be completed, signed and turned in with supporting documentation. If a hardship affidavit is completed and a payment plan contract is signed, then penalty and interest will be calculated as if payments were made on the date of the signed contract. Each property owner (includes joint ownership) is limited to three annual hardship payment plans.

SECTION II


All Ordinances or parts of Ordinances in conflict herewith are, to the extent of such conflict, if any, hereby repealed.

SECTION III

The Provisions of this Ordinance are severable and the invalidity of any provision of this Ordinance shall not affect the validity of any other provisions hereof, and such other provisions shall remain in full force and effect as long as they remain valid in the absence of that provision determined to be invalid.

SECTION IV

This Ordinance shall be in full force and effect from and after its passage and publication according to law and said publication may be in summary form.



Jude Hehman, Mayor

ATTEST:

  
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Amy Guenther, City Clerk/Treasurer