

**CITY OF LYNNVIEW
AMENDED ORDINANCE NO. 5, SERIES 2025 - 2026**

**AN ORDINANCE LEVYING REAL PROPERTY AD VALOREM TAXES AND PROVIDING FOR
ASSESSMENT AND COLLECTION PURSUANT TO THE PROVISIONS OF KRS 92.280, ET SEQ.**

BE IT ORDAINED, By the City Council of the City of Lynnview, Jefferson County, Kentucky, as follows:

SECTION 1:

A Real property ad valorem tax of \$0.2040 on each \$100.00 of value of all real property, taxable for municipal purposes except property assessed by the State, in said City, is hereby levied for the year 2025 as of July 1, 2025.

SECTION 2:

A real property ad valorem tax of \$0.2040 on each \$100.00 of value of all real property in said City, of public service companies that are assessed by the Revenue Cabinet, is hereby levied for the year 2025 as of July 1, 2025.

SECTION 3:

Said levy is made for the purpose of raising revenue to pay salaries employees; for contract public safety fees; for the repair and maintenance of streets, public ways, and public buildings in said City; to pay for lighting City streets; and to pay all proper charges and legal demands against the City.

SECTION 4:

The Assessment made by the Jefferson County Property Valuation Administrator for State and County purposes for 2025 shall be and is hereby adopted as the assessment for City purposes. The City tax bills shall be made from the list in the Jefferson County Property Valuation Administrator's books after they have been certified by the Jefferson County Property Valuation Administrator to the State Revenue Cabinet.

SECTION 5:

The City Clerk shall take the list of all persons subject to City taxation who are not shown on the Jefferson County Property Valuation Administrator's books and shall add to the City Tax Rolls all property a portion of which is located in the City but does not have an assessed value as shown in the Jefferson County Property Valuation Administrator's records.

SECTION 6:

The City Clerk is hereby directed to prepare tax bills for all person and organizations in the City of Lynnview, Jefferson County, Kentucky, against whom taxes have been levied and is hereby directed to notify such persons and organizations by mail that on and after January 1, 2026, any tax bill remaining unpaid will be declared DELINQUENT and bear interest at twelve percent (12%) per annum, compounded monthly based on the actual number of months or fractions thereof delinquent, until paid; and in addition thereto, a penalty of ten percent (10%) of the amount shall be added for non-payment. The City Clerk shall also indicate that a discount of two percent (2%) will be allowed on bills paid prior to November 1, 2025.

SECTION 7:

All payments of taxes provided for herein shall be made to the City Clerk at the business office of the City of Lynnview, 1241 Gilmore Lane, Louisville, Kentucky 40213.

SECTION 8:

After January 1, 2026, the City Clerk will mark all unpaid tax bills in red ink DELINQUENT and add a penalty of ten percent (10%) as provided herein and report to the Mayor and or City Administrative Officer the number of unpaid bills and the amount thereof, and the Administrator or the Mayor will check all tax bills and correct errors, if any, and deliver the tax books back to the Clerk who will proceed with the collection of all delinquent taxes, penalties and interest and will report to the City Administrative Officer or Mayor, who shall report to the City Council at its regular meeting each month on the progress of these efforts.

SECTION 9:

On June 15th, 2026, FIFTEEN (15) DAYS prior to the close of the current fiscal year the City Clerk will place a lien on any property for which taxes for the fiscal year remain DELINQUENT, and proper notification will be given to those property owners about the lien. The City Clerk will then forward to the City Administrative Officer, and/or the Mayor a list of DELINQUENT properties, which will be updated on a monthly basis thereafter. The Mayor and/or the City Administrative Officer will report to the City Council any progress toward collection of these delinquent taxes by applicable tax year. Any payment of DELINQUENT property taxes shall be first applied to the oldest outstanding property tax assessment due and payable. If there is a property with delinquent taxes for a **period of 3 years** or more, the following steps will be taken to secure payment of all past due taxes:

1. The city Attorney will draft a foreclosure filing.
2. A copy of that document will be sent to the homeowner, requesting payment of the delinquent taxes, or arrangement of a payment plan within 30 days.
3. If no arrangements or payments have been made after 30 days, the city attorney will file foreclosure documents with the courts.
4. If at any time after the filing of the foreclosure documents, the property owner expresses that they want to pay the delinquent taxes, they will be allowed to do so, but they must pay any court costs, and attorney's fees that have already occurred.

SECTION 10:

The Clerk is directed to advertise this ordinance as provided by law.

SECTION 11:

Any ordinance or parts of ordinances in conflict with this Ordinance or any part of this Ordinance is hereby repealed.

SECTION 12:

Should any section, clause, line, paragraph, or part of this Ordinance be held unconstitutional or invalid for any reason, the same shall not affect the remainder of this Ordinance.

First Reading:	<u>MAY 6th, 2025</u>
Second Reading	<u>MAY 13th, 2025</u>
Passed and Approved	<u>MAY 13th, 2025</u>

Mayor - City of Lynnview

ATTEST:

Greg Bailey, Attorney – City of Lynnview

ROLL CALL:

CM PRUITT: _____

CM STARK: _____

CM BRADEN: _____

CM MATTHEWS: _____

CM PLAPPERT: _____

CM WILLIAMSON: _____

THOSE IN FAVOR: 6 THOSE OPPOSED: 0 NOT VOTING: 0