

**City of Lakeview Heights  
385 Circle Drive  
Morehead, Kentucky 40351**

<b>Ordinance Number:</b>	<b>6</b>
<b>Date:</b>	<b>April 4, 1983</b>
<b>Revision:</b>	<b>October 6, 2004</b>
<b>Merge:</b>	

**AN ORDINANCE RELATING TO PENALTIES, INTERST AND FEES ON AND  
COLLECTION OF DELINQUENT PROPERTY TAXES**

Be it ordained by the City of Lakeview Heights, Kentucky as follows:

That the City collects real estate taxes from property owners in Lakeview Heights, KY on an annual basis, and;

**Section 1.** That all real estate taxes of the City of Lakeview Heights are due and payable on an annual basis, with payment due on December 31<sup>st</sup> of the year the taxes are billed.

**Section 2.** That all said taxes that are not paid by December 31<sup>st</sup> of the year billed will become delinquent on January 1<sup>st</sup> of the following year and will be assessed a 6% penalty.

**Section 3.** Taxes deemed delinquent and paid after January 31 will be assessed a 12 % non-prorated interest annually in addition to the delinquent penalty of 6%. The penalty and interest may be billed via mail and/or registered or certified mail within 15 days after January 31 and the delinquent amount including penalty and interest will be due by the 30<sup>th</sup> of the billing month.

**Section 4.** When delinquent tax bills are 90 days old, a lien on the property with the delinquent taxes may be filed with the County Court Clerk as follows:

- a. A lien superior to all other liens, except a lien for state taxes, exists in favor of the city from the date the taxes are due for a period of five years. The city may enforce the lien by action in the name of the city in circuit court. [KRS 91A.070];
- b. Any and all costs associated with filing and/or release of said lien will be the responsibility of the property owner and must be paid along with all delinquent taxes, penalties and interest before the property lien will be released.

PASSED AND ADOPTED BY THE BOARD OF COMMISSIONERS OF THE CITY OF LAKEVIEW HEIGHTS, KENTUCKY, on the 6th day of October 2004.

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**David Bolt, Mayor**

**ATTEST:**

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**Jennifer Bolt, City Clerk**