

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

Ordinance Number:	6
Date:	April 4, 1983
Revision:	October 6, 2004
Merge:	

**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 31st of the year the taxes are billed.

Section 2. That all said taxes that are not paid by December 31st of the year billed will become delinquent on January 1st 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 30th 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.

City of Lakeview Heights

David Bolt, Mayor

ATTEST:

Jennifer Bolt, City Clerk