

**CITY OF HIGHLAND HEIGHTS, KENTUCKY**

**ORDINANCE NO. 10-2004**

AN ORDINANCE ASSESSING AND  
LEVYING AN AD VALOREM TAX ON  
THE PROPERTY WITHIN THE CITY  
OF HIGHLAND HEIGHTS, KENTUCKY  
AND IMPOSING INTEREST AND  
PENALTIES THEREON.

BE IT ORDAINED BY THE CITY OF HIGHLAND HEIGHTS, KENTUCKY AS  
FOLLOWS:

Section I

There shall be and is levied and assessed, an ad valorem tax in the amount of \$1.676 per \$1,000.00 for general fund assessed valuation of all property, real or personal, assessed by the Property Valuation Administrator, reviewed and corrected, altered and returned by the Property Valuation Administrator of the City, also in corporate franchises assessed and returned to said City by the Department of Revenue of the Commonwealth of Kentucky and certified by the State Auditor and State Tax Commissioner, together with any and all other property of any kind or description wherever situated which may be or is subject to taxation for municipal purposes in accordance with the authorities aforesaid.

Section II

All ad valorem taxes assessed by the City shall be due on or before October 31 of the year they have been assessed and delinquent on November 2. All delinquencies shall be subject to interest at the rate of twelve (12%) per annum and penalties at the rate of ten (10%) percent on said taxable amount and calculated from December 1 of said tax year until paid in full.

Section III

That this Ordinance shall be signed by the Mayor, attested by the City Clerk/Treasurer and recorded. Same shall be in effect at the earliest time provided by law.

First reading this 16<sup>th</sup> day of September, 2004

Passed on 2nd reading this 21<sup>st</sup> day of September, 2004.

  
MAYOR CHARLES ROETTGER, III

ATTEST:



JEAN A. RAUF  
CITY CLERK/TREASURER

Ord04.10

PUBLISH CCR: 9-30-2004