

**CITY OF JEFFERSONTOWN, KY.  
JEFFERSON COUNTY, KENTUCKY**

**ORDINANCE NO. 1312, SERIES 2014**

**THE ESTABLISHMENT OF A TAX RATE FOR THE CITY OF JEFFERSONTOWN, KENTUCKY FOR THE FISCAL YEAR BEGINNING JULY 1, 2014, AND ENDING JUNE 30, 2015, AND ADOPTING THE ANNUAL JEFFERSON COUNTY, KENTUCKY ASSESSMENT AS THE CITY OF JEFFERSONTOWN ASSESSED VALUES.**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF JEFFERSONTOWN, KENTUCKY:**

- SECTION I. That the tax rate for the City of Jeffersontown, Kentucky for the Fiscal year beginning July 1, 2014, and ending June 30, 2015, is hereby fixed at the rate of 14.78 cents per \$100.00 of assessed property value.
- SECTION II. That all taxes collected shall be paid into the general fund.
- SECTION III. That all real and personal property having a situs within the City of Jeffersontown, Kentucky, on the tax assessment date of January 1, 2014, shall be subject to assessment and taxation for the City purposes, unless exempt from taxation by the Constitution and the Statutes of the Commonwealth of Kentucky.
- SECTION IV. That the tax assessment date shall be January 1, 2014; that the assessment shall be the annual County assessment as provided by KRS 132.285.
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- SECTION V. That the fiscal year for the City of Jeffersontown, Kentucky, shall be from July 1, 2014, through June 30, 2015.
- SECTION VI. That the Revenue Director shall compile and mail tax bills on or before the 1<sup>st</sup> day of October 2014, to all those subject to tax.
- SECTION VII. That there shall be allowed a discount or credit of two percent (2%) for tax bills paid on or before October 31, 2014.
- SECTION VIII. That there shall be added a penalty of six percent (6%) to any bill unpaid by January 1, 2015.
- SECTION IX. That in addition to the penalty set out in Section VIII hereof, there shall be added interest at the rate of six percent (6%) per annum to all bills unpaid as of January 1, 2015.
- SECTION X. That this Ordinance shall take effect and be in force immediately upon its passage and publication.

**INTRODUCED AND THE FIRST READING HELD ON THIS THE 20<sup>TH</sup> DAY OF MAY, 2014.**

**READ, PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF JEFFERSONTOWN OF JEFFERSONTOWN, KENTUCKY, THIS THE 3<sup>RD</sup> DAY OF JUNE, 2014.**

VETOED:

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BILL DIERUF, MAYOR

DATE: \_\_\_\_\_

ATTEST:

*Bill Fox*  
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BILL FOX, CITY CLERK

APPROVED:

  
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BILL DIERUF, MAYOR

DATE: 6/3/14