

CITY OF SYCAMORE, KENTUCKY ORDINANCE 62 4-1-2025

AN ORDINANCE PROVIDING A PROCEDURE FOR THE MONTHLY COLLECTION BY THE CITY ATTORNEY OF DELINQUENT AD VALOREM CITY TAXES AND ASSESSMENTS UPON REAL ESTATE AND PERSONAL PROPERTY; FIXING THE FEES OF THE CITY ATTORNEY FOR SUCH COLLECTION. WHEREAS, the City deems it appropriate and, in the public's, best interest to adopt procedures for the collection of delinquent ad valorem taxes assessed upon real or personal property pursuant to the provisions of KRS 91A.070. NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF SYCAMORE, KENTUCKY, AS FOLLOWS:

SECTION I

On or before the 2nd Tuesday of the month, the City's Chief Financial Officer shall prepare and deliver to the City Attorney a list of all delinquent ad valorem taxes ("Delinquent Tax") assessed upon real or personal property ("Delinquent Tax List"). The Delinquent Tax List shall contain the following:

- a. A description of the property as shown on the tax bill. In the case of ad valorem taxes upon real estate, the description shall include at a minimum the street address of the property.
- b. A statement of the amount of each tax or assessment bill ("Delinquent Tax") upon such item of property, including all tax or assessment bills thereon which are delinquent; the month for which tax or assessment was made; and the rate at which interest and penalties shall be computed.

SECTION II

For that Delinquent Tax more than ninety days, on or before the first of every month, the City Attorney shall serve written notice to each Delinquent Taxpayer by United States Mail, postage prepaid. Such written notification shall include at a minimum the following:

- a. A demand for payment of the Delinquent Tax, with interest, penalty, and costs on or before a specified date.
- b. Notice to the Delinquent Taxpayer that unless satisfactory arrangements for payment of the Delinquent Tax are made by the Delinquent Taxpayer and the City, suit may be filed in the appropriate court of competent jurisdiction for the collection of such indebtedness.
- c. The Delinquent Taxpayer may be liable for attorney's fees and all costs incurred by the City in the collection of such Delinquent Tax.

SECTION III

The City Attorney shall be compensated for each letter written pursuant to Section II of this Ordinance which shall be paid to the City Attorney by the City. Such fee shall be added to the Delinquent Tax bill of each Delinquent Taxpayer. Except as provided under Sections VI and/or VII of this Ordinance, the City Attorney shall receive no further fee with respect to any Delinquent Tax bill unless and until the City Attorney is directed by the City to initiate litigation or to take further legal action in the collection of the Delinquent Tax. Any additional attorney's fees incurred by the City shall be added to the Delinquent Tax bill of the Delinquent Taxpayer.

SECTION IV

On or before the 2nd Tuesday of the month, the City Chief Financial Officer shall update the list provided in Section I of this Ordinance by deleting all Delinquent Taxpayer names which have been paid in full. Delinquent Taxpayers who have made arrangements with the City for partial payments shall likewise be noted on the Delinquent Tax List as provided for in Section I of this Ordinance.

SECTION V

Upon receipt of the updated Delinquent Tax List as provided for under Section IV of this Ordinance, the City's Mayor and Chief Financial Officer jointly with the advice and in consultation with the City Attorney, shall make a determination as to whether suit or other legal action should be taken against the Delinquent Taxpayer pursuant to the provisions of KRS 91A.070, and/or to enforce any other statutory remedies available to the City. In determining which action should be taken, the City Attorney, Mayor and Chief Financial Officer shall consider the amount of Delinquent Tax due; the number of months delinquent Taxes have been unpaid; the likelihood of collection; and any and all other criteria which the City Attorney, Mayor and Chief Financial Officer deem appropriate. After suit or other legal action has been initiated, the City Attorney shall diligently pursue such action and enforcement through judgment and collection.

SECTION VI

The City Attorney shall be paid a fee for services rendered at an hourly rate provided for in the City Attorney's then current Legal Services Agreement in effect at the time suit was initiated. In addition to attorney's fees, the City Attorney shall submit all other related costs incurred in the prosecution of that collection action which shall include, but not be limited to, title examination costs; court filing fees; Master Commissioner fees; and any and all other fees and costs reasonably incurred in the prosecution of such suit and/or other legal action. The City shall be responsible for advancing all such costs in the prosecution of such suit and/or legal action. All reasonably incurred costs and expenses incurred by The City Attorney and/or the City in the collection of any Delinquent Tax shall be assessed to the Delinquent Taxpayer for collection as permitted pursuant to KRS 91A.070.

SECTION VII

In the event suit is brought by any other individual, corporation, or other entity in which the City is named as a party, the City Attorney may defend such action on behalf of the City. All costs and expenses incurred by the City Attorney in the defense of such action, including but not limited to, those outlined in Section VI of this Ordinance, shall be assessed against the Delinquent Taxpayer as permitted under KRS 91A.070.

SECTION VIII

If any section, paragraph, or clause of this Ordinance shall be deemed to be invalid by a court of competent jurisdiction, such invalidity shall not affect the remaining sections, paragraphs or clauses herein, it being hereby expressly declared that the remainder of this Ordinance would have been upheld despite such partial invalidity.

SECTION IX

This Ordinance shall be published by posting on the City's Internet web site and all other publication requirements as required by law. .

PUBLISHED: Delivered to the resident owners mail box.

PUBLISHED: On the city official web site of the City of Sycamore accordance to KRS 424.145

Given First reading On 03/04/2025

Given Second reading On 04/01/2025

Adopted / Effective Date: 04/01/2025

Approved By: _____



James E Barr, Mayor

Attest: _____



LaRita Jones, City Clerk