GENERAL ASSEMBLY
COMMONWEALTH OF KENTUCKY

2015 REGULAR SESSION

HOUSE BILL NO. 136

FRIDAY, FEBRUARY 13, 2015

The following bill was reported to the Senate from the House and ordered to be printed.

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ALISON LUNDERGAN GRIMES
SECRETARY OF STATE
COMMONWEALTH OF KENTUCKY
BY K. Adler

1 AN ACT relating to the administration of municipal property taxes.

2 ***Be it enacted by the General Assembly of the Commonwealth of Kentucky:***

3 ➔Section 1. KRS 91A.070 is amended to read as follows:

4 (1) Any city may by ordinance elect to have all city ad valorem taxes including
5 delinquent taxes collected by the sheriff of the county. The election shall be
6 effective only if a copy of the ordinance is delivered to the sheriff as soon as
7 practicable, and a copy of the ordinance levying the taxes to be collected is
8 delivered to the county clerk as soon as practicable. If the city so elects:

9 (a) The county clerk shall place city ad valorem taxes due on the tax bills of
10 owners of property in the city, prepared in accordance with KRS 133.220 and
11 133.230.

12 (b) The sheriff shall collect all city ad valorem taxes, including delinquent taxes,
13 in the same manner as county ad valorem taxes as provided in KRS Chapter
14 134, and the sheriff shall be compensated in an amount calculated to defray
15 additional costs to the sheriff for the services performed, but such amount
16 shall not exceed the rates provided for tax collection by KRS Chapter 134. All
17 procedures provided by KRS Chapter 134 concerning collection of delinquent
18 taxes by counties shall be applicable.

19 (2) If a city does not elect to have city ad valorem taxes collected by the sheriff as
20 provided in subsection (1) of this section, ***the*** city~~[ad valorem taxes shall be due~~
21 ~~and payable at the same time as state and county ad valorem taxes are due and~~
22 ~~payable, unless otherwise prescribed by statute. The city]~~ shall establish by
23 ordinance procedures for the collection of ad valorem taxes which shall specify the
24 ***following:***

25 ***(a) The date that city ad valorem taxes are due and payable, except that ad***
26 ***valorem taxes on motor vehicles and motorboats shall be governed by the***
27 ***provisions of KRS 134.800 to 134.830;***

1 ***(b) The*** manner of billing;~~[,]~~

2 ***(c)*** The place ***and manner*** for payment, ***which may permit the payment of the***

3 ***taxes in installments under such terms and conditions specified in the***

4 ***ordinance;***

5 ***(d)*** Discounts, if any, for early payment;~~[,]~~

6 ***(e) Any*** penalties and interest for late payment ***or nonpayment;***~~[,]~~ and

7 ***(f) Any*** other necessary procedures related to ad valorem tax administration ***not***

8 ***otherwise in conflict with state law.***

9 (3) In cities proceeding under subsection (2) of this section, ad valorem taxes upon real

10 or personal property shall be delinquent if not paid by the date due and payable by

11 ordinance or statute. A lien superior to all other liens, except a lien for state taxes,

12 whether such liens were acquired before or after the maturity of the taxes referred to

13 in this section, shall exist in favor of the city from the date the taxes are due, for the

14 amount of the taxes, interest and penalties, upon all the real and personal property

15 of the delinquent taxpayer. The city may enforce the lien by action in the name of

16 the city in the Circuit Court as provided by statute. In that action it may also obtain

17 a personal judgment against the delinquent taxpayer for the tax, penalties, interest

18 and costs of the suit.

19 ***(4) Any city establishing penalties and interest for the late payment or nonpayment of***

20 ***ad valorem property taxes under subsection (3) of this section may, by ordinance,***

21 ***provide an amnesty program as determined by the city's legislative body for the***

22 ***forgiveness or a reduction of a taxpayer's accumulated penalties and interest for***

23 ***late payment or nonpayment of ad valorem property taxes in previous tax years.***

Speaker-House of Representatives

President of Senate

Attest: Chief Clerk of House of Representatives

Approved Governor

Date 3-30-15