

CITY OF INDIAN HILLS

ORDINANCE NO. 3, SERIES 2022

**AN ORDINANCE RELATING TO THE LEVY OF AD VALOREM TAXES FOR THE CITY
PURPOSES FOR FISCAL YEAR ENDING JUNE 30, 2023**

WHEREAS there has been deposited with the City the Jefferson County Property Valuation Administrator assessment for all taxable real estate located within the City as of January 1, 2022, and

WHEREAS the City has computed its tax rate as required by law, now, therefore,

BE IT ORDAINED BY THE CITY OF INDIAN HILLS:

SECTION 1. The City of Indian Hills does hereby elect to use the Jefferson County Property Valuation Administration tax assessment of all real estate located in the City as of January 1, 2022, as the basis for ad valorem taxes for the City for the fiscal year ending June 30, 2023.

SECTION 2. An ad valorem tax for the fiscal year of the City ending June 30, 2023, is hereby levied and fixed at the **rate of Nineteen Point One cents (\$0.191) on each \$100** of all real estate assessed for taxation and subject to taxation by said City under assessment date of January 1, 2022, as made by the Jefferson County Property Valuation Administrator.

SECTION 3. The Mayor or City Clerk shall cause the tax bills to be made out and sequentially numbered and mail tax bills from the assessment rolls as certified on or before October 31, 2022.

SECTION 4. The payment of tax bills shall be made to the City and shall be subject to the discounts and penalties listed below and the collection remedies provided by law:

- A. A discount of 20% of the face amount of the bill shall be allowed if the tax is paid on or before December 31, 2022;
- B. The face amount of the bill shall be payable during January, 2023;
- C. In the event any owner fails to pay the taxes assessed against him prior to February 1, 2023, there is hereby levied as a penalty an amount equal to ten (10%) percent of the tax payable plus interest from February 1, 2023, until paid at the rate of one and one-half percent (1-1/2%) per month or part thereof, compounded monthly, or \$10.00 if the penalty and interest is less than that amount.
- D. All delinquent tax collection expenses incurred by the City, including lien filing and release fees, attorney's fees of not less than 25% and cost of initiating legal action, shall be deemed a penalty in addition to that specified in Subsection (C.) above and shall be encompassed within the City's lien.

SECTION 5.

The proceeds of such taxes, penalties and interest are to be placed in the general fund of the City of Indian Hills and are to be used for general operating purposes and expenses of the City such as the purchase of City supplies, purchase and maintenance of City property, street repair, garbage collection, police protection, and all other necessary and proper municipal functions as may be properly ordained or resolved by the City Council.

SECTION 6.

This ordinance shall take effect from and after passage, approval and publication as required by law.

First Reading May 18, 2022
Second Reading 6/15/22
Passed and Approved 6/15/22

Introduced by: Gary Ulmer

Chip Hancock
Chip Hancock, Mayor

Attest:

Donna M. Sinkhorn
Donna M. Sinkhorn, City Clerk

<u>Council</u>	<u>Yea</u>	<u>Nay</u>
Ms. Dreisbach	<u>✓</u>	—
Ms. Dunbar	<u>✓</u>	—
Mr. Garlove	<u>✓</u>	—
Mr. Giesel	—	—
Mr. Harralson	<u>✓</u>	—
Ms. Matton	<u>✓</u>	—
Mr. Ulmer	<u>✓</u>	—
Ms. Zinniel	<u>✓</u>	—