

## CITY OF MOORLAND

ORDINANCE NO 2-2021  
PROPERTY TAX RATE

1. The tax rate for the City of Moorland, for the year 2021 shall be \$.20 per \$100.00 of assessed value of real property with improvements thereon.
2. The evaluation of all real property and improvements thereon shall be based on the value assessed by the tax assessing authority of Jefferson County, Ky.
3. The tax provided in this ordinance shall be due on or before January 31, 2022. If tax is received after January 31, 2022, there shall be a ten percent (10%) penalty. Any payments received after February 28, 2022, shall also bear interest at the rate of twelve percent (12%), compounded, per annum.
4. If the tax is not paid on or before April 1, 2022, a tax lien shall be placed on the property against which the tax is levied as provided by the Kentucky Revised Statues. Taxpayer will be responsible for reimbursement of all court costs and legal fees incurred by the City of Moorland.
5. If the check for payment of taxes is returned due to insufficient funds, or any other reason, the party issuing the check shall be charged a fee of \$35.00.
6. This ordinance shall become effective from its passage and approval and upon publication as required by law.

Passed by the Mayor and Commission of the City of Moorland at the regular board meeting the 7th day of September, 2021.

  
Paul David Muth, Mayor

Attest:

  
Danielle Etter, Clerk