

CITY OF BELLEVUE

ORDINANCE NO. 2026-01-01

AN ORDINANCE AMENDING § 31.31--PENALTIES AND INTEREST RATE ON UNPAID PORTION OF DELINQUENT AD VALOREM TAXES; LIEN—TO ALLOW FOR AN EXTENSION OF THE AD VALOREM TAX DUE DATE IF THE DEADLINE FALLS ON A SATURDAY, SUNDAY OR FEDERALLY RECOGNIZED LEGAL HOLIDAY.

WHEREAS, Bellevue Ordinance § 31.31 establishes a tax due date of November 30 of each year, and the Board of Council wants to extend the ad valorem tax due date deadline to midnight of the next business day beyond November 30 if the tax due date falls on a Saturday, Sunday or federally recognized legal holiday.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF BELLEVUE, IN CAMPBELL COUNTY, KENTUCKY, AS FOLLOWS:

Section 1.

That Ordinance § 33.31 Penalty and Interest Rate on Unpaid Portion of Delinquent Ad Valorem Taxes; Lien is hereby Amended as follows:

§ 33.31 PENALTY AND INTEREST RATE ON UNPAID PORTION OF DELINQUENT AD VALOREM TAXES; LIEN.

(A) All unpaid ad valorem tax bills remaining in the hands of the City Clerk-Treasurer on December 1 of each year shall be endorsed delinquent, and the City Clerk-Treasurer shall thereupon attach to each tax bill a penalty of ten percent (10%) and interest at the rate of twelve percent (12%) per annum until paid. The ad valorem tax due date deadline of November 30 shall be extended to midnight of the next business day beyond November 30 if the tax due date falls on a Saturday, Sunday or federally recognized legal holiday.

(B) A lien is hereby created against all property in the city to secure payment of the ad valorem taxes on all property situated in the city to secure payment of the ad valorem taxes provided herein. The lien shall exist and shall be enforced for a period of ten (10) years from the date of assessment and shall not, during this period, be defeated or cease to exist except by payment of the tax. Payment of the tax shall satisfy the lien and shall release and discharge the property concerned therefrom.

Charlie Cleves, Mayor

ATTEST:

Lindy Jenkins, City Clerk/Treasurer

1st reading: _____

2nd reading: _____

Publication: _____