

ORDINANCE NO. 732-2008

AN ORDINANCE OF THE CITY OF DRY RIDGE, KENTUCKY, CONFIRMING AND REAFFIRMING THE CITY'S LIEN ON PROPERTY ASSESSED FOR TAXES PURSUANT TO KRS 134.420, ET SEQUENTES; AND PROVIDING FOR METHODS, PROCEDURES AND REMEDIES FOR THE COLLECTION OF DUE AND DELINQUENT TAXES AND THE ENFORCEMENT OF LIENS FOR SAME, INCLUDING, BUT NOT LIMITED TO, THE ADOPTION OF THE MASS FORECLOSURE ACT PURSUANT TO KRS 92.810.

BE IT HEREBY ORDAINED BY THE CITY OF DRY RIDGE, GRANT COUNTY, KENTUCKY, AS FOLLOWS:

SECTION ONE

The City of Dry Ridge, Grant County, Kentucky, confirms, reaffirms and provides that it shall have a lien on the property assessed for taxes, including the real property of the taxpayer, pursuant to the authority and provisions applicable of KRS 134.420, et seq., as now enacted or hereafter amended, and Section 181 of the Kentucky Constitution.

SECTION TWO

As a non-exclusive remedy and method for the collection of ad valorem taxes and tax bills for same due the city, the City of Dry Ridge, Grant County, Kentucky, hereby adopts the "Mass Foreclosure Act" pursuant to and allowed by KRS 92.810, and so adopts and incorporates herein by reference, the same as if set forth at length herein, the provisions of KRS 91.484 to KRS 91.527, inclusive, as now enacted or hereafter amended.

SECTION THREE

As another non-exclusive method and remedy for the collection of ad valorem taxes, any other taxes, and the tax bills for same due the city, in addition to the procedures and remedies allowed and provided for under the "Mass Foreclosure Act" adopted and referred to in Section Two above herein, the City of Dry Ridge, Grant County, Kentucky, provides that the city may bring an action for debt and the collection of taxes together with the enforcement of any lien or liens therefore in the circuit and/or district courts of the Commonwealth of Kentucky, as the case may be, or any other courts open to the city within or without the Commonwealth.

SECTION FOUR

In order to perfect the lien for taxes herein and to aid in the collection of said taxes due and the enforcement of the lien for same under the provisions of the "Mass Foreclosure Act" herein above adopted and allowed as a remedy, or any other remedy herein provided or allowed by law to and unto the city, and pursuant to KRS 134.420(1), the City Clerk of the City of Dry Ridge, Kentucky, shall prepare, not later than the 15th day of March of each calendar-year following the close of the preceding tax-year ending on December the 31st thereof from which delinquent and due tax bills are determined, an alphabetical listing and notice of delinquent taxpayers for the specific tax-year containing the names and address current of such taxpayer delinquent, the number of the city's tax bill, the nature of the tax claim,

whether the same is levied on real or personal property or both, the amount of the principal tax due together with interest thereon to date plus any other charges, and the address of the property within the city subject to the city's tax lien and debt. Such notice and listing shall be under the oath and seal of the City Clerk, be filed as a lien statement of lis pendens notice with and within the Office of the Grant County Court Clerk and/or the office of the county court clerk of any county or counties in which the taxpayer's business or residence is located.

#### SECTION FIVE

In addition to the delinquent taxpayer notice and listing required under KRS 134.420(1) above in Section Four hereof, the City Council of the City of Dry Ridge, may have the City Clerk of the City of Dry Ridge prepare and publish a like and similar notice and listing of uncollected delinquent taxes due the city for local newspaper publication for which the fee of Three Dollars (\$3.00) per name per publication may be added the amount of each tax claim published as publication costs pursuant to KRS 424.330(2).

This Ordinance shall take effect and be in full force when ordained, passed, adopted, ordered approved and ordered published, and, thereafter published according to law.

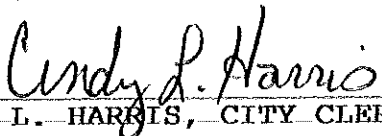
First Reading: August 4, 2008

Second Reading: September 15, 2008

PASSED, ADOPTED, ORDAINED, APPROVED, AND ORDERED  
PUBLISHED ON THIS THE 15th DAY OF SEPTEMBER, 2008.

  
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CLAY CRUPPER, MAYOR

ATTEST:

  
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CINDY L. HARRIS, CITY CLERK