

**CITY OF SHIVELY  
CERTIFIED SUMMARY  
ORD. NO. 9, SERIES 2023**

**AN ORDINANCE AMENDING ORDINANCE NO. 4, SERIES 2023 AND SHIVELY  
CODIFIED ORDINANCE § 40.01 RELATING TO THE LEVYING AND COLLECTION  
OF AD VALOREM TAXES AND INCLUSION OF UNPAID CODE ENFORCEMENT  
LIENS ON AD VALOREM TAX BILLS FOR THE CITY OF SHIVELY, KENTUCKY  
FOR THE FISCAL YEAR 2023-2024**

I hereby certify that the foregoing ordinance provides for an amendment to City of Shively Ordinance No. 4, Series 2023 and Shively Codified Ordinance §40.01 regarding the levying of property taxes for the City of Shively, Kentucky for the fiscal year 2023-2024.

The amendment to the ordinance includes the manner in which property taxes are billed, collected and paid pursuant to KRS 91A.070(2) and further permits the inclusion of the amount of any properly recorded and unpaid code enforcement liens to be listed and treated as a separate item on the property tax bill and shall not be considered a part of the ad valorem tax liability pursuant to KRS 65.8834.

The complete text of said ordinance may be read at the office of the Shively City Clerk, Shively City Hall, 3920 Dixie Highway, Shively, Kentucky 40216.

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**BE IT ORDAINED BY THE CITY OF SHIVELY:**

**SECTION 1.** That the following ad valorem tax for the fiscal year 2023-2024 is levied by the City of Shively, Kentucky on all lands and improvements in the City of Shively, Kentucky held or owned by every person, firm, company, association or corporation in his, her, their or its own right or as fiduciary, guardian or agent, subject to municipal taxation and under the laws of the Commonwealth of Kentucky, including all property and franchises here-to-fore or hereafter assessed by the [~~City Assessor~~] Jefferson County Property Valuation Administration and in the case where such action is required by the law by the state railroad commission, or the Revenue Cabinet of the Commonwealth of Kentucky for taxation by the City of Shively, Kentucky, in and for said year 2023 in the amount of \$35.4 cents on each one (1) hundred dollars of assessed value, but not to include any property exempt by law from such taxation.

**SECTION 2.** That the following ad valorem tax for the fiscal year 2023-2024 is levied by the City of Shively, Kentucky on all personal property in the City of Shively, Kentucky held or owned by every person, firm, company, association or corporation in his, her, their or its own right or as fiduciary, guardian or agent, subject to municipal taxation and under the laws of the Commonwealth of Kentucky, including all property and franchises here-to-fore or hereafter assessed by the Revenue Cabinet of the Commonwealth of Kentucky for taxation by the City of Shively, Kentucky, in and for said year 2023 in the amount of \$37.7 cents on each one (1) hundred dollars of assessed value, but not to include any property exempt by law from such taxation, PROVIDED HOWEVER, that the ad valorem personal property tax as it applies to motor vehicles and motorboats shall be at the rate authorized by KRS 132.487 and 132.488, respectively, and shall be governed by the provisions of KRS 134.800 to 134.830.

**SECTION 3.** The City of Shively 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, 2023, as the basis for ad valorem taxes for the city for the fiscal year ending June 30, 2024. Said taxes are due and payable as soon as the tax bills come into the hands of the collector in the year assessed, and the face amount shall be due and payable during September of the year assessed. Pursuant KRS 91A.070(2), the City Tax Collector shall cause the tax bills to be made out and sequentially numbered and mail tax bills from the assessment rolls as certified by the Jefferson County PVA. In addition, pursuant to KRS 65.8834, any unpaid,

properly recorded Shively Code Enforcement liens shall be included on the city ad valorem tax bill, and the amount of the code enforcement lien shall be listed and treated as a separate item on the property tax bill and shall not be considered a part of the ad valorem tax liability. Any late payment or nonpayment of a code enforcement lien listed pursuant to this section shall not be enforced under KRS 91A.070 and shall remain enforceable pursuant to KRS 65.8835. In addition to the enforcement procedures authorized by KRS 65.8835, the city government may elect to use KRS 91.481 to 91.527 to enforce uncollected liens arising pursuant to KRS 65.8835 in the same manner as authorized for unpaid tax bills. The payment of tax bills and code enforcement liens may be made directly in person at Shively City Hall, 3920 Dixie Highway, Shively, Kentucky 40216, or payment of tax bills and code enforcement liens may be made by check or credit card sent to Shively City Hall at the aforementioned address. From and after October 1, in the year assessed and thereafter, a penalty in the amount of 10% (ten percent) per annum of the face amount of the tax bill shall be imposed plus interest from October 1, in the year assessed and thereafter at the rate of 6% (six percent) per annum, except that on property assessed by the Commonwealth of Kentucky. All delinquent tax collection expenses incurred by the city, including lien filing and release fees, attorney's fees and cost of initiating legal action, shall be deemed a penalty in addition to that penalty specified above and shall be encompassed within the city's lien. The proceeds of such taxes, penalties and interest are to be placed in the general fund of the City of Shively and are to be used for general operating purposes and expenses of the city and all other necessary and proper municipal functions as may be properly ordained or resolved by the City Council.

**SECTION 4.** This ordinance shall take effect from and after its passage and publication as required by law.

First Reading: August 7, 2023

Second Reading: August 21, 2023

Passed and Approved: August 21, 2023

Introduced by: Ms. Wakaba

*Maria D. Johnson*

Attest: *Mitzi R. Kasitz*  
**Mitzi R. Kasitz, City Clerk**

**Maria Johnson, Mayor**

<b>Council</b>	<b>Yea</b>	<b>Nay</b>
Ms. Bizzle	<u>✓</u>	<u>    </u>
Ms. Burton-McBroom	<u>ABSENT</u>	<u>    </u>
Mr. Gibson	<u>✓</u>	<u>    </u>
Ms. Thompson	<u>✓</u>	<u>    </u>
Mr. Vincent	<u>✓</u>	<u>    </u>
Ms. Wakaba	<u>✓</u>	<u>    </u>