

SMITHS GROVE CITY COMMISSION

ORDINANCE NUMBER 15-004 230.10

*** **

AN ORDINANCE ASSESSING AND LEVYING THE 2016 ANNUAL PROPERTY TAX ON MOTOR VEHICLES AND WATERCRAFT HAVING A SITUS IN THE CITY OF SMITHS GROVE, KENTUCKY. THE CITY COMMISSION OF THE CITY OF SMITHS GROVE, KENTUCKY DOES ORDAIN AS FOLLOWS:

*** **

Section 1: That there is hereby levied an Ad Valorem Tax of Twenty Cents (20.000) Per One Hundred Dollars (\$100.00) have assessed valuation of Motor Vehicles and Watercraft for the calendar year of 2016.

Section 2: All monies collected from the tax levied in this ordinance shall be paid into the General Fund of the City to be used for the payment for the proper expenditures as determined by the Mayor and City Commission of the city of Smiths Grove, Kentucky.

Section 3: In accordance with KRS 132.487 and KRS 134.800 to 134.820 and such other applicable statues, the aforesaid tax shall be assessed under centralized tax system and collected by the County Clerk of Warren County. It is further provided that for the collection of this tax on behalf of the city of Smiths Grove, Kentucky, the Clerk of the County shall be paid four percent (4%) of monies collected on Vehicle Taxes. KRS 134.815 and other applicable statues shall govern payment to the city by the Clerk.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF SMITHS GROVE, KENTUCKY:

That this Ordinance becomes effective upon its passage and publication according to law.

Passed on First Reading by roll call vote the 24th day of August 2015.

Passed by roll call vote and adopted on Second Reading the 28th day of September, 2015.

APPROVED: _____

DAVID L. STIFFEY, MAYOR

ATTEST: _____

DEBORAH K. BREWER, CITY CLERK

DATE: _____

Sept. 29, 2015

SMITHS GROVE CITY COMMISSION

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RECEIVED SEP 8 2015
SECOND REQUEST

COMMONWEALTH OF KENTUCKY
FINANCE AND ADMINISTRATION CABINET
DEPARTMENT OF REVENUE
OFFICE OF PROPERTY VALUATION

KRS 132.487 REQUIRES ALL APPLICABLE TAXING DISTRICTS THAT PROPOSE TO LEVY A TAX ON MOTOR VEHICLES VALUED AS OF JANUARY 1, TO SUBMIT TO THE CABINET ON OR BEFORE OCTOBER 1 OF THE YEAR PRECEDING THE ASSESSMENT DATE, THE TAX RATE TO BE LEVIED AGAINST VALUATIONS AS OF THE ASSESSMENT DATE. ANY DISTRICT THAT FAILS TO TIMELY SUBMIT THE TAX RATE SHALL RECEIVE THE RATE IN EFFECT FOR THE PRIOR YEAR.

A number of motor vehicle tax rates have been submitted to the Department of Revenue in the past which may not have been calculated correctly. Some jurisdictions used compensating rates or calculations based upon House Bill 19.

Please note that MOTOR VEHICLE TAX RATES ARE NOT dependent upon compensating rates or the 4% limitations set forth in House Bill 44 or House Bill 19. Instead, all local taxing districts that propose to tax motor vehicles can levy a rate on motor vehicles that does "not exceed the rate that could have been levied on motor vehicles by the district on January 1, 1983 assessments of motor vehicles." Thus, a local district may levy a rate up to the maximum available 1983 tax rate for motor vehicles.

SCHOOL DISTRICTS SHOULD CONTACT THE DEPARTMENT OF EDUCATION AT (502) 564-3846 FOR INFORMATION ON ESTABLISHING RATES. ALL OTHER TAXING JURISDICTIONS SHOULD CONTACT THE OFFICE OF PROPERTY VALUATION AT (502) 564-8180 FOR FURTHER INFORMATION.

2016 MOTOR VEHICLE & WATERCRAFT PROPERTY TAX RATE CERTIFICATION

ATTN: DEBBIE BREWER
CITY OF SMITHS GROVE
146 S MAIN ST
P O BOX 114
SMITHS GROVE KY 42171 0114

(PLEASE INDICATE ANY CHANGES ABOVE)

The tax rate for 2015 was 20.000 cents per \$100.00 of assessed value.

I certify that the CITY OF SMITHS GROVE will levy a property tax rate of

Commonwealth of Kentucky
FINANCE AND ADMINISTRATION CABINET
OFFICE OF PROPERTY VALUATION
STATE VALUATION BRANCH
501 High Street, SOB 4th Floor Sta. 32
Frankfort, Kentucky 40601
Phone (502) 564-8180 Fax (502) 564-8923
WWW.REVENUE.KY.GOV

Instructions

2016 Motor Vehicle & Watercraft Property Tax Rate Certification

Each year the Department of Revenue receives a number of Motor Vehicle & Watercraft Property Tax Rate Certifications in which the tax rate certified is incorrect due to the erroneous placement of the decimal point. The tax rate certification requests the taxing jurisdiction certify the tax rate to be levied in **cents per \$100 of assessed value**. If the tax rate to be levied is stated as dollars per \$100 of assessed value in the jurisdiction's records, the tax rate should be converted to cents per \$100 of assessed value on the tax rate certification by moving the decimal point two places to the right.

Example: If the tax rate to be levied by the jurisdiction was passed at \$0.456 per \$100 of assessed value, it should be listed on the tax rate certification as 45.60 cents per \$100 (not 0.456 cents per \$100). The tax rate in effect for 2015 has been listed on the 2016 certification for your reference. It reflects the proper placement of the decimal point.

The deadline for the submission of the 2016 Motor Vehicle & Watercraft Property Tax Rate Certification is October 1, 2015 (KRS 132.487). Any taxing jurisdiction failing to submit the certification by the due date will receive the rate in effect for 2015. If there are no changes please submit a report stating NO CHANGE by the deadline, that way we won't send out a second notice.

A copy of the completed tax rate certification should be kept on file by the jurisdiction. If you should have any questions, please contact the Motor Vehicle Section at 1-800-608-3503 or 1-502-564-8180. Your cooperation is greatly appreciated.

**COMMONWEALTH OF KENTUCKY
FINANCE AND ADMINISTRATION CABINET
DEPARTMENT OF REVENUE
OFFICE OF PROPERTY VALUATION**

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P O BOX 114
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I certify that the CITY OF SMITHS GROVE will levy a property tax rate of

_____ cents per \$100 of assessed value upon motor vehicles

and watercraft for the calendar year of 2016.

Signature of Tax District
Representative

Title

Date

TELEPHONE _____

COUNTY OF WARREN
STATE OF KENTUCKY

Subscribed and sworn this _____ day of _____, 20____

My Commission Expires

Notary Public

You may certify your motor vehicle and watercraft property tax rate above and return this form to:

**OFFICE OF PROPERTY VALUATION
STATE VALUATION BRANCH
MOTOR VEHICLE SECTION
501 HIGH STREET STA 32, 4TH FL
FRANKFORT, KY 40620**