

This has been typed as a substitute to the original Ordinance which has deteriorated to the point that it is nearly impossible to read.

Bert Higginbotham 2-5-2011

# 77-3 220.5

ORDINANCE ----- REAL PROPERTY TAXES ON NEW CONSTRUCTION WITH IN THE LIMITS OF THE CITYH OF SMITHS GROVE, KENTUCKY, BE -----AS OF THE DATE OF OCCUPANCY

WHEREAS, it came to the attention of the Board of Trustees of the City of Smiths Grove, Kentucky, that confusion existed as to the responsibility for the payment of real property taxes where new construction has taken place during a calendar year; and ----- the Board of Trustees of the City of Smiths Grove, Kentucky, a sixth class city, has considered the problem and has recommended That all property taxes on property involving new construction during a calendar year shall be paid pro-rata as of the date of occupancy;

NOW, THEREFORE, BE IT ORDAINED by the Board of Trustees of the City of Smiths Grove, Kentucky:

That if during the calendar year new construction takes place On real property located within the City of Smiths Grove, Kentucky, then and in that event, the owner shall be pro-rata responsible for the increase in value as of the date of occupancy of the new construction.

That the -----publish this ordinance pursuant to -----and effect upon -----ion.

ADOPTED: 4-26-77

APPROVED: Signed Margaret Beverly  
Chairman, Board of Trustees  
City of Smiths Grove, Ky

ATTEST: Signed Martha Watt  
Clerk, City of Smiths Grove, Ky

H-77-3

ORDINANCE ~~NO. 1~~ ~~OF THE CITY OF SMITHS GROVE, KENTUCKY,~~  
WITHIN THE ~~CITY OF SMITHS GROVE, KENTUCKY,~~  
AS OF THE DATE OF OCCUPANCY

WHEREAS, it calls to the attention of the Board of Trustees of the City of Smiths Grove, Kentucky, that confusion existed as to the responsibility for the payment of real property taxes where new construction had taken place during a calendar year; and

WHEREAS, the Board of Trustees of the City of Smiths Grove, Kentucky, a home-rule city, has considered the problem and has recommended that all property taxes on property involving new construction during a calendar year shall be paid pro-rata as of the date of occupancy;

NOW, THEREFORE, BE IT ORDAINED by the Board of Trustees of the City of Smiths Grove, Kentucky:

That if during a calendar year new construction takes place on real property located within the City of Smiths Grove, Kentucky, then and in that event, the owner shall be pro-rata responsible for the increase in value as of the date of occupancy of the new construction.

That the City Clerk shall publish this ordinance pursuant to

the provisions of the Constitution and effect upon

4-26-77

APPROVED: *Margaret Beary*  
Chairman, Board of Trustees  
City of Smiths Grove, Kentucky

ATTEST

*Martha Watt*