

ORDINANCE NO. **BG2021 - 51**

EMERGENCY ORDINANCE AMENDING PROPERTY TAX DEADLINE

EMERGENCY ORDINANCE AMENDING
ORDINANCE NO. BG2021-36 TO PROVIDE FOR
A NEW PROPERTY TAX DEADLINE

WHEREAS, on December 11, 2021, a tornado event occurred in the City of Bowling Green and Warren County resulting in catastrophic damage to property, homes and landscape, infrastructure, loss of electricity, as well as injuries and fatalities; and,

WHEREAS, the situation created a considerable hardship for citizens of the City and the local government has a responsibility to protect the public health, safety and welfare, and to mitigate the effects of such events; and,

WHEREAS, on December 13, 2021 the Mayor declared a local state of emergency, which action was ratified by the Board of Commissioners in Municipal Order No. 2021-221 on December 21, 2021; and,

WHEREAS, by Ordinance No. BG2021-36, the Board of Commissioners levied taxes on property within the corporate limits of the City, all such taxes being due in full on or before December 31, 2021; and,

WHEREAS, pursuant to section 132.285(1)(i) of the Kentucky Revised Statutes, the legislative body of the City may fix the due and delinquent dates for taxes; and,

WHEREAS, as a result of the tornado event December 11, 2021, and in order to assist property owners who were affected by the tornado event, the City seeks to amend Ordinance No. BG2021-36 to provide that all property taxes levied by the City must be paid in full on or before March 31, 2022.

NOW, THEREFORE, BE IT ORDAINED by the City of Bowling Green, Kentucky as follows:

1. Ordinance No. BG2021-36 is amended to reflect a property tax due date of March 31, 2022. Any person owing taxes to the City of Bowling Green, Kentucky under section 1(a) and/or

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section 1(c) of BG2021-36 may be relieved of any penalty upon same, providing that the City shall receive payment of the full amount of tax as shown on the tax bill by March 31, 2022. When payment is mailed in, taxpayers will be relieved of any penalty upon property taxes, provided that the envelope in which payment is enclosed is postmarked by the United States Post Office no later than March 31, 2022. The failure to pay said tax as so provided shall subject such person to an immediate penalty of ten percent (10%), and in addition thereto, interest shall be charged at the rate of one-half percent (0.5%) for each month or fraction of a month until paid, or until the property of the delinquent taxpayer has been sold by the City of Bowling Green through foreclosure action in Warren Circuit Court, all in accordance with Kentucky Revised Statutes.

2. As a result of the tornado event December 11, 2021, and the impending December 31, 2021 tax deadline, an emergency is hereby declared to exist and the provisions of this Ordinance shall become effective immediately upon its adoption by a vote of 2/3 or more of the legislative body.

3. The provisions of this Ordinance are hereby declared to be severable, and if any section, phrase or provision shall for any reason be declared invalid, such declaration of invalidity shall not affect the validity of the remainder of this Ordinance.

4. All prior Municipal Orders or Ordinances or parts of any Municipal Order or Ordinance in conflict herewith are hereby repealed.

ADOPTED: December 21, 2021

APPROVED: 
Mayor, Chairman of Board of Commissioners

ATTEST: 
City Clerk

SPONSORED BY: Jeffery B. Meisel, City Manager