

92.590 Time and manner of paying taxes in cities of second, third and fourth classes -- Discounts, interest and penalties.

- (1) Taxes in cities of the second, third and fourth classes shall be due and payable as follows:
 - (a) Ad valorem taxes in cities of the second class, as determined by ordinance.
 - (b) All city taxes in cities of the third class, as soon as the bills come into the hands of the collector.
 - (c) All city taxes in cities of the fourth class, on July 1; but the city legislative body may provide, by ordinance enacted on or before July 1, that all ad valorem taxes shall be due and payable in two (2) installments, one-half (1/2) on July 1 next after the assessment date and one-half (1/2) on December 1, in which case, if the first installment is not paid on or before August 1, both installments shall be deemed to have become due and payable on July 1.
- (2) In cities of the second class, taxpayers owing ad valorem taxes shall pay them, without demand therefor, at the treasurer's office. The taxpayer may pay the whole tax at any time after the tax bills have been made out and delivered to him. The city legislative body may provide by ordinance that taxes paid during the second month preceding the date which they are due and payable may be reduced by a discount of three percent (3%), and taxes paid during the month immediately preceding the date which they are due and payable may be reduced by a discount of two percent (2%). Taxes not paid within one (1) calendar month after they are due shall be deemed delinquent and shall have added to them a penalty of ten percent (10%), and shall thereafter bear interest at the rate of one-half of one percent (0.5%) for each month or fraction of a month until paid, or until the property of the delinquent has been sold for the tax. When taxes are paid the treasurer shall note on the stub of the bill the amounts paid and the date thereof, and shall deliver the receipted bill, countersigned by the auditor, to the taxpayer. When any person desires to pay taxes on any one (1) item of real estate in a tax bill he shall be allowed to do so, if the city's interest will not be prejudiced thereby, and shall be given a receipt showing the date and the amount of the payment, the number of the tax bill, the name of the person against whom the tax bill is made out and a sufficient description to identify the property on which the taxes are paid. A corresponding notation shall be made on the tax bill and the stub, and the city's lien shall thereupon stand released as to that property, but the tax bill shall not be surrendered until paid in full.
- (3) The common council of each city of the third class may provide by ordinance such discounts for prompt payment and penalties for late payment of taxes as it deems proper. All taxes owed to such cities shall bear interest at six percent (6%) per annum from October 1 of each year. The common council shall not refund to any person any taxes lawfully collected, nor extend the time for the payment of taxes, nor release any penalty incurred by nonpayment of taxes.
- (4) The legislative body of each city of the fourth class may provide, by ordinance enacted on or before July 1, that:
 - (a) Any taxpayer may pay at any time, and the collector shall receive, any

amount in even dollars as part payment or advance payment of taxes; a discount of six percent (6%) per annum, from the date of payment until the date when the taxes would have become due and payable, shall be allowed on all taxes paid in advance.

- (b) All taxes remaining unpaid on the first day of the month following that in which they became due and payable shall be deemed delinquent, and shall bear interest at the rate of six percent (6%) per annum from the due date until paid; a penalty of six percent (6%) on the taxes so delinquent shall be paid, except when all installments are paid in full on or before December 1.
- (5) When any city of the fourth class gives effect by ordinance to the provisions of subsection (4) and paragraph (c) of subsection (1) of this section, all statutes inconsistent with such provisions shall not apply.
- (6) When a city of the fourth class does not give effect by ordinance to the provisions of subsection (4) and paragraph (c) of subsection (1) of this section, all tax bills remaining in the hands of the collector or treasurer on November 1 in each year, unpaid, shall be indorsed by him "delinquent," and returned to the city clerk, and such bills found in the tax list returned by the clerk to be unpaid shall be credited to the collector or treasurer on his receipt. The city clerk shall thereupon proceed to attach to each tax bill the penalty prescribed by ordinance, not exceeding twenty-five percent (25%), and such interest as is provided by ordinance, and shall then deliver the tax bills to the collector and take his receipt therefor.

Effective: July 13, 1984

History: Amended 1984 Ky. Acts ch. 8, sec. 2, effective July `3, 1984. -- Amended 1948 Ky. Acts ch. 128, sec. 1. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 3185, 3278, 3389, 3392, 3400, 3490-2a, 3490-2b, 3536, 3544a-1.