

**CITY OF SOUTHGATE  
CAMPBELL COUNTY, KENTUCKY  
ORDINANCE NO. 12-02**

**AN ORDINANCE AMENDING CHAPTER 35 OF THE SOUTHGATE CODE OF ORDINANCES TO ESTABLISH A SEPARATE CLASSIFICATION OF REAL PROPERTY KNOWN AS “ABANDONED URBAN PROPERTY” FOR PURPOSES OF AD VALOREM TAXATION.**

**WHEREAS**, the City Council of the City of Southgate finds that abandoned urban property as defined by KRS 132.012 exists within the City; and

**WHEREAS**, the City Council of the City of Southgate finds that abandoned urban properties require greater code enforcement activities by the City that results in a greater financial cost to the City; and

**WHEREAS**, the City Council of the City of Southgate finds that abandoned urban properties and blighted and deteriorated properties require an increased level of city services, such as police and fire protection; and

**WHEREAS**, KRS 92.305 permits cities to levy a separate rate of taxation on abandoned urban properties and blighted and deteriorated properties;

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF SOUTHGATE, CAMPBELL COUNTY, KENTUCKY, AS FOLLOWS:**

**SECTION I**

That Chapter 35 of the City of Southgate Code of Ordinances is hereby amended as indicated herein:

**§ 35.22 ABANDONED URBAN PROPERTIES TAX**

(A) “Abandoned urban property” shall have the same meaning as in KRS 132.012.

(B) Abandoned urban property is hereby established as a separate classification of real property for the purposes of *ad valorem* taxation.

(C) The rate of taxation levied upon abandoned urban properties shall be \$0.75 on each \$100.00 of assessed value, or such higher amount as is hereafter constitutionally authorized.

(D) Prior to November 30 of each year, the City shall determine which properties in the City are abandoned urban properties and shall prepare and furnish a

list of abandoned urban properties located in the City to the Treasurer and to the Campbell County Property Valuation Administrator.

(E) A property classified by the City as abandoned urban property as of November 30 1 shall be taxed as such, at the rate set forth in § 35.22(C).

(F) If the owner repairs, rehabilitates or otherwise returns the property to productive use, he or she shall notify the City to reevaluate whether the property meets the definition of abandoned urban property for the following tax year. If the City finds that the property no longer meets the definition of abandoned urban property, it shall notify the Treasurer and the Campbell County Property Valuation Administrator to strike the property from the list of abandoned properties for the following tax year.

(G) No later than December 15 of each year, the City shall mail, by regular first-class mail, to the owner(s) of each abandoned urban property, as those name(s) are listed in the records of the Property Valuation Administrator, a notice that this property has been classified as abandoned urban property. The owner of any abandoned urban property who believes that his or her or its property has been incorrectly classified may appeal the classification to the City's Vacant Properties Review Commission. The appeal shall be in writing and shall be made no later than March 1 of the year. The Vacant Properties Review Commission shall afford the owner the opportunity for a hearing. If the Vacant Properties Review Commission finds the property was incorrectly classified as abandoned urban property, it shall cause the property to be removed from the list of properties so classified. The Vacant Properties Review Commission shall develop policies and procedures for conducting such appeals.

## **SECTION II**

All ordinances or parts of ordinances that are in conflict with this Ordinance are hereby repealed to the extent of the conflict.

## **SECTION III**

This Ordinance shall be signed by the Mayor, attested by the City Clerk, recorded, published and shall be in effect at the earliest time provided by law.

**PASSED** by the City Council of the City of Southgate, Campbell County, Kentucky, assembled in regular session.

**CITY OF SOUTHGATE, KENTUCKY**

By: \_\_\_\_\_  
Jim Hamberg, Mayor

**ATTEST:**

\_\_\_\_\_  
Jody Anderson, City Clerk

First Reading:	1/04/2012
Second Reading:	1/18/2012
Publication:	3/01/2012