

ORDINANCE 2023-04

**AN ORDINANCE CREATING THE CARROLLTON ABANDONED URBAN PROPERTIES TAX
CODIFIED IN SECTIONS 37.101 -37.103.**

WHEREAS, the City Council of the City of Carrollton has found and determined that the City of Carrollton contains within its jurisdictional limits blighted or deteriorated properties and that there is a need for the exercise of the powers, functions, and duties conferred by KRS 99.700 to 99.730 concerning abandoned, blighted or deteriorated properties; and,

WHEREAS, the City Council of the City of Carrollton has found and determined that it is in the best interest of the citizens and residents of the City, to enact an Abandoned Urban Properties Tax to combat abandoned, blighted, or deteriorated properties within the city limits,

NOW THEREFORE BE IT ORDAINED by the City Council, City of Carrollton, Commonwealth of Kentucky:

(1) That the Carrollton Abandoned Urban Properties Tax Ordinance, be created as codified in the following sections:

ABANDONED URBAN PROPERTIES

§ 37.101 ABANDONED URBAN PROPERTY CLASSIFIED AS REAL PROPERTY.

Abandoned urban property is established as a separate classification of real property for the purpose of ad valorem taxation. As used in this subchapter, **ABANDONED URBAN PROPERTY** means:

(A) Any vacant structure or vacant or unimproved lot or parcel of ground in the city which has been vacant or unimproved for a period of at least one year and which:

(1) Because it is dilapidated, unsanitary, unsafe, vermin infested, or otherwise dangerous to the safety of persons, it is unfit for its intended use; or

(2) By reason of neglect or lack of maintenance has become a place for the accumulation of trash and debris, or has become infested with rodents or other vermin; or

(3) Has been tax delinquent for a period of at least three years; or

(4) Has had a methamphetamine contamination notice posted in accordance with KRS 132.012(1)(d); or

(B) Any property in the city that has been identified as “blighted” or “deteriorated” by the Code Enforcement Officer.

§ 37.102 RATE OF TAXATION.

The rate of taxation levied upon abandoned urban properties is \$0.75 on each \$100 of assessed value.

§ 37.103 RIGHT TO APPEAL CLASSIFICATION.

(A) The Code Enforcement Officer shall each year 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 City Clerk and the Carroll County Property Valuation Administrator prior to January 1 of each year.

(B) Except as otherwise provided in division (C) below, a property classified by the Code Enforcement Department as abandoned urban property as of January 1 shall be taxed as abandoned urban property for such tax year. If the owner repairs, rehabilitates, or otherwise returns the property to productive use so that the property is no longer abandoned urban property, he or she shall notify the city, which shall, if it finds the property is no longer abandoned urban property, notify the City Clerk and the Carroll County Property Valuation Administrator to strike the property from the list of abandoned urban properties as of the succeeding January 1.

(C) No later than March 1 of each year, the Code Enforcement Officer shall mail, by first class mail, to the owner(s) of each abandoned urban property, a notice that this property has been classified as abandoned urban property. The owner of any abandoned urban property who believes that his, her or its property has been incorrectly classified may appeal the classification to the Code Enforcement Board, which shall have all the authority of a vacant property review commission pursuant to KRS 92 et seq. The appeal shall be in writing and shall be made no later than April 1 of that year. The Board shall afford the owner the opportunity for a hearing. If the Board finds that 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 Board shall develop policies and procedures for conducting such appeals.

(2) That this Ordinance may be waived, altered, or suspended only by a change of ordinance.

(3) This ordinance shall become effective after two readings and publication requirements have been met.

Date of First Reading: March 13th,2023
Date of Second Reading: March 27th ,2023
Date of Publication: April 7th,2023

/S/ ROBB ADAMS
ROBB ADAMS, MAYOR

ATTEST:

/S MELINDA WRIGHT
MELINDA WRIGHT
CITY CLERK-TREASURER