

**CITY OF PLANTATION
ORDINANCE NO. 1, Series 2018-2019**

**AN ORDINANCE PROVIDING FOR THE ASSESSMENT
OF AN AD VALOREM TAX**

WHEREAS, in order to provide revenue for general purposes and operations, with manner of assessment and collection of said taxes; and

WHEREAS, in order to provide the assessment of all real property within the City corporate limits as of January 1, 2018 and

WHEREAS, the provisions for the levy and collection of these taxes shall apply for a period starting on July 1, 2018 and ending on June 30, 2019

WHEREAS, occupying property owners may request payment plans to lessen their immediate tax burden

NOW THEREFORE, the Council of the City of Plantation does ordain as follows:

Section 1:

The assessment of said real property shall be the valuation as listed on the Jefferson County Property Valuation tax records as of January 1, 2018 and is hereby adopted as the assessment for ad valorem tax purposes.

Section 2:

To levy as an ad valorem tax on all real property and property of utility companies as allowed by law at the rate of \$0.287 (twenty-eight and 7/1000 cents) per one hundred dollars of the assessed value.

Section 3:

Upon delivery of such bills, payment shall be made to the City of Plantation. Checks must be made payable to *City of Plantation* and mailed to the specified post office box.

Tax bills that are satisfied when payment is **received at the specified post office box on or prior to September 13, 2018 shall receive a discount of 10% (ten per cent)**.

The gross amount of each tax bill shall be due and payable from September 14, 2018, through October 31, 2018. Payment will be mailed to the specified post office box.

All tax bills unpaid on November 1, 2019, shall be subject to a penalty of 15% (fifteen percent) as well as interest at the rate of 1.5% (one and one-half percent) per month until satisfied in full.

Section 4:

Occupying property owners may contact the City Clerk not later than October 31, 2018 to request a payment plan for current year taxes. Payment plans must be paid in full not later than May 31, 2019.

Section 5:

Collection of delinquent taxes shall be made in the manner provided by law. All tax collection expenses incurred by the City, including attorney's fees and the cost of legal action, shall be deemed a penalty in addition to that previously specified and shall be encompassed in the City's lien for delinquent ad valorem property taxes. **Any taxpayer that owes taxes from prior years is hereby notified that any payment received for property taxes will be applied to the prior delinquencies first.** The revenue from these taxes, interest, and penalties shall be used for the general operating expenses of the City and for the general purposes of the City in its discharge of municipal functions as ordained, resolved, or directed by the City Council of Plantation.

Section 6:

This Ordinance shall take effect upon its reading, adoption, and publication according to law.

First Reading:

Second Reading:

ATTEST:

City Clerk

Becky Peak, Mayor