

**CITY OF SMITHS GROVE  
ORDINANCE NO. 02-10**

**AN ORDINANCE ASSESSING AND LEVYING THE 2003 ANNUAL PROPERTY TAX ON MOTOR VEHICLES AND WATERCRAFT HAVING A SITUS IN THE CITY OF SMITHS GROVE, KENTUCKY. THE CITY COMMISSION OF THE CITY OF SMITHS GROVE, KENTUCKY DOES ORDAIN AS FOLLOWS:**

Section 1: That there is hereby levied an Ad Valorem Tax of twenty cents (.20) per one hundred dollars (\$100.00) of assessed valuation of motor vehicles and watercraft for the calendar year of 2003.

Section 2: All monies collected from the tax levied in this ordinance shall be paid into the General Fund of the City to be used for the payment of proper expenditures as determined by the City Commission of the City of Smiths Grove, Kentucky.

Section 3: In accordance with KRS 132.487 and KRS 134.800 to 134.820 and such other applicable statutes, the aforesaid tax shall be assessed under a centralized tax system and collected by the Clerk of Warren County. It is further provided that for the collection of this tax on behalf of the City of Smiths Grove, Kentucky, the Clerk of the County shall be paid four percent (4%) of monies collected on vehicle taxes. Payment to the City by the Clerk shall be governed by KRS 134.815 and other applicable statutes.

**NOW, THEREFORE BE IT ORDAINED BY THE CITY COMMISSION OF SMITHS GROVE, KENTUCKY:**

That this ordinance becomes effective upon its passage and publication according to law.

**FIRST READING** conducted this the 25th day of November, 2002.

**SECOND READING** conducted and passage by roll call vote this the 3<sup>rd</sup> day of December, 2002.

APPROVED:

Walt J. McCay, Jr.  
Walt J. McCay, Jr., Mayor

ATTEST:

Phyllis J. Bessette  
Phyllis J. Bessette, City Clerk