

**CITY OF RUSSELLVILLE, KENTUCKY  
ORDINANCE 2019-07**

**AN ORDINANCE ASSESSING AND LEVYING THE 2019 ANNUAL PROPERTY  
TAX ON REAL PROPERTY AND TANGIBLE PERSONAL PROPERTY  
WITHIN THE CITY OF RUSSELLVILLE, KENTUCKY**

**WHEREAS**, the property assessment for property within the City of Russellville, Kentucky, has been certified as follows:

REAL PROPERTY	\$301,958,177
TANGIBLE PERSONAL PROPERTY	\$ 65,481,049

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF  
RUSSELLVILLE THAT:**

**SECTION ONE:** There is levied for the Year 2019, an Ad Valorem Tax of Twenty-Five and Five Tenths (\$0.255) per one hundred dollars (\$100.00) assessed valuation of all taxable Real Property within the jurisdiction; and, an Ad Valorem Tax of Thirty-Two and Nine Tenths (\$0.329) per one hundred dollars (\$100.00) assessed valuation on all taxable tangible Personal Property within the jurisdiction of the City of Russellville.

- a.) There are hereby levied the following tax rates on the assessed value of all public service corporations as certified by the Kentucky Department of Revenue, as being located and/or doing business within the corporate limits of the City of Russellville, Kentucky, as of January 1, 2019.

DESCRIPTION	RATE PER \$100 ASSESSED VALUE
Franchise – Real Estate	\$0.255
Franchise – Personal Property	\$0.329

**SECTION TWO:** Penalty and Interest

- a.) Any taxes remaining unpaid on the first day of the month following that in which they become 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%) per annum on the taxes so delinquent shall also be paid.

**SECTION THREE:** In the event any provision of this Ordinance is invalid for any reason, such invalidity shall not affect the validity of any other provision.

**SECTION FOUR:** All portions of any section of any Ordinance or Rule or Regulation in conflict herewith are hereby repealed to the extent of that conflict only.

**SECTION FIVE:** This Ordinance shall be effective upon its passage and publication according to law.

FIRST READING CONDUCTED ON THE 3<sup>rd</sup>  
day of September, 2019.

SECOND READING CONDUCTED AND PASSAGE by roll call vote on this  
10<sup>th</sup> day of September, 2019.

AYES

NAYS

ABSENT

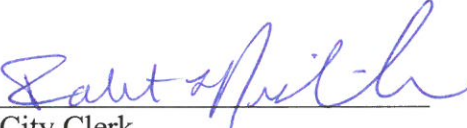
ABSTAINING

\_\_\_\_\_  
**Jimmy Davenport**  
**Pat Bell**  
**Sandra Kinser**  
**Diana Walker**  
**Darlene Gooch**

\_\_\_\_\_  
**Larry Wilcutt**

  
\_\_\_\_\_  
Mayor

ATTEST:

  
\_\_\_\_\_  
City Clerk

COMMONWEALTH OF KENTUCKY  
REVENUE CABINET  
DEPARTMENT OF PROPERTY TAXATION  
City Using County Assessment  
Assessment as of January 1, 2019

LOGAN  
Name of County  
RUSSELLVILLE  
Name of City

Taxable Assessment Subject to City Tax

Real Property	\$ <u>301,958,177</u>
Tangible Property	\$ <u>65,481,049</u>
Automobiles	\$ <u>37,440,159</u>
Boats	\$ <u>660,379</u>
<b>Total Assessment</b>	<b>\$ <u>405,539,764</u></b>

Total funds to be appropriated by city for use of county assessment as provided by KRS 132.285

If city assessment is less than two billion dollars the city shall pay the sum equal to \$0.005 per \$100 of assessment; however, the appropriation shall not be less than \$250 nor more than \$40,000.

If the city assessment is more than two billion dollars the appropriation shall not exceed \$50,000.

City Assessment \$ <u>405,539,764</u>	@ \$0.005 per \$100 =	\$ <u>20,276.99</u>
Unpaid previous year(s) account		\$ <u>0</u>
	Total	\$ <u>20,276.99</u>
Calculation and Printing Tax Bills (if applicable)		\$ <u>0</u>
	<b>Total Due*</b>	<b>\$ <u>20,276.99</u></b>

Signed Brooke B. Waldrup  
Property Valuation Administrator

Make Checks Payable to: Brooke B. Waldrup, P.V.A.  
P.O. Box 307  
Russellville, KY 42276

\*Payments Due 30 Days from Date of Pickup. All late payments will incur a 10% penalty

City of Russellville													
AUGUST 2019 - Property Tax Revenue Estimates													
Option	Real Tax Rates	2018 Real Property w/New	Percent Increase	2019 Real Property w/o new	2018 New Property	2019 New Property	Personal Tax Rates	2018 Personal	Percent Increase	2019 Personal	Total 2018	Percent Increase	Total 2019
Assessments		\$ 283,937,933.00	6.3%	\$ 301,958,177.00	\$ (248,342.00)	\$ -		\$ 59,099,428.00	10.8%	\$ 65,481,049.00	\$ 343,037,361.00	7.1%	\$ 367,439,226.00
1) Last Year's Rate	\$ 0.255	\$ 724,041.73	6.3%	\$ 769,993.35	\$ (633.27)	\$ -	\$ 0.329	\$ 194,437.12	10.8%	\$ 215,432.65	\$ 918,478.85	7.3%	\$ 985,426.00
2) Compensating Rate	\$ 0.240	\$ 724,041.73	0.1%	\$ 724,699.62	\$ (633.27)	\$ -	\$ 0.297	\$ 194,437.12	0.1%	\$ 194,613.79	\$ 918,478.85	0.1%	\$ 919,313.42
4) Comp Rate plus 2%	\$ 0.245	\$ 724,041.73	2.1%	\$ 739,193.62	\$ (633.27)	\$ -	\$ 0.303	\$ 194,437.12	2.1%	\$ 198,506.07	\$ 918,478.85	2.1%	\$ 937,699.69
5) Comp Rate plus 4%	\$ 0.250	\$ 724,041.73	4.1%	\$ 753,687.61	\$ (633.27)	\$ -	\$ 0.309	\$ 194,437.12	4.1%	\$ 202,398.34	\$ 918,478.85	4.1%	\$ 956,085.95
Proposed Rates	\$ 0.255	\$ 724,041.73	6.3%	\$ 769,993.35	\$ (633.27)	\$ -	\$ 0.329	\$ 194,437.12	10.8%	\$ 215,432.65	\$ 918,478.85	7.3%	\$ 985,426.00
6) Bank Deposit Prop Tax	\$ 0.255			\$ 307,178.59									\$ 78,330.54
7) In Lieu of Prop Tax	\$ 0.255			\$ 220,810.39									\$ 56,306.65
													\$ 1,120,063.19
Notes:													
1) Remember last year's rate, which was adopted in 2004, is an option, but is subject to requirements for Public Hearings if revenue generated is greater than Substitute Comp Rate, and even subject to recall if revenue is over 4% greater											Budget		\$ 1,077,116.00
											Increase / (Decrease)		\$ 42,947.19
2) KRS 132.010 (6) follows: Definition of compensating tax rate says only that the calculated compensating rate will produce an amount of revenue approximately equal to that produced in the preceding year from real property. It shall not produce less, but the calculated rate may calculate to more depending on what happens with the assessments. The calculated rate is dependent on factoring in the rate adopted the year before. If assessments go down, obviously, the rate would go up. If the assessments were to show a significant increase the rate will decrease from the prior year.													
KRS 42.495 requires that, "A local government cannot reduce its general tax effort for any fiscal year below the level of fiscal year 1991-92. Not the rate for 91-92, but the revenue produced.													
3) Substitute Compensating Rate is the overriding rate which includes Personal Property in the Compensating Rate calculation. If this rate is adopted, or a lower rate is adopted, a Public Hearing is not required.													
4) If a rate is adopted which generates more than the Substitute Compensating rate, a Public Hearing is required. The Public Hearing requires notice be published 2 times in consecutive weeks, and ending at least 7 days before the Public Hearing.													
5) If a rate is adopted which generates more than a 4.0% increase in revenue, a Public Hearing is required, and the rate is subject to a recall. The Public Hearing requires notice be published 2 times in consecutive weeks, and ending at least 7 days before the Public Hearing.													
Option	Vehicle Tax Rates										2018 Vehicle	Percent Increase	2019 Vehicle
Assessments											\$ 37,241,834.00	0.5%	\$ 37,440,159.00
1) Last Year's Rate	\$ 0.220										\$ 81,932.03	0.5%	\$ 82,368.35
2) Compensating Rate	\$ 0.219										\$ 81,932.03		\$ 81,932.03
3) Same Rate as Proposed Real Rate	\$ 0.255										\$ 81,932.03	16.5%	\$ 95,472.41
4) Maximum Legal Rate	\$ 0.270										\$ 81,932.03	23.4%	\$ 101,088.43
Proposed Vehicle Rate	\$ 0.220										\$ 81,932.03	0.5%	\$ 82,368.35
Notes:											Estimated		\$ 436.32
1) Last years Rate has been in effect since adoption in 1991.											Increase / (Decrease)		
2) The Compensating Rate will keep 2013 Revenue at same level as 2012											Budget		\$ 75,672.00
3) Same Rate as Proposed Real Rate will increase 2013 Revenue compared to 2012											Increase / (Decrease)		
4) The maximum is whatever rate could have been levied in 1983. No one knows what that rate was in 1983. The DLG said Greensburg is currently at \$ 0.270.													

CITY OF RUSSELLVILLE		
PROPERTY TAX DATA SHEET		
	AUG 2019	
	2018	2019
	Prior Year	Current Year
Real property assessment	\$ 283,937,933.00	\$ 301,958,177.00
Tangible property assessment	\$ 59,099,428.00	\$ 65,481,049.00
Total Property Subject To Rate	\$ 343,037,361.00	\$ 367,439,226.00
Additional assessments	\$ -	\$ -
Deleted assessments	\$ -	\$ -
Net New Property Assessments	\$ -	\$ -
Real Property Tax Rate	0.255	
Personal Property Tax Rate	0.329	

City of RUSSELLVILLE  
Vehicle Property Tax Rate Calculations  
AUG 2019

**\*Motor Vehicle: 2018 Revenue using 2018 Assessed Values & 2018 Rate**

$$\underline{37,241,834.00} \quad \times \quad \underline{0.220} \quad /100 = \quad \underline{\$ 81,932.03}$$

**\*The Assessed Values can be provided by the Ky Dept of Rev / Prop Tax Div, Kathy Freeman 1-502-564-8180**

**\*Motor Vehicle: 2019 Revenue using 2019 Assessed Values & 2019 Rate**

$$\underline{37,440,159.00} \quad \times \quad \underline{0.220} \quad /100 = \quad \underline{\$ 82,368.35}$$

**\*The Assessed Values can be provided by the Ky Dept of Rev / Prop Tax Div, Kathy Freeman 1-502-564-8180**

**\*Motor Vehicle: 2019 Revenue using 2019 Assessed Values & 2019 Compensating Rate**

$$\underline{37,440,159.00} \quad \times \quad \underline{0.219} \quad /100 = \quad \underline{\$ 81,932.03}$$

**\*The Compensating Rate could not exceed the maximum rate.**

**\*Motor Vehicle: 2019 Revenue using 2019 Assessed Values & 2019 Maximum Rate**

$$\underline{37,440,159.00} \quad \times \quad \underline{0.270} \quad /100 = \quad \underline{\$ 101,088.43}$$

**\*The maximum is whatever rate *could* have been levied in 1983**

**No one (BRADD/DLG/KYREVDEPT) knows what the rate was in 1983.**

**The Matt Bullock, DLG 1-502-573-2382 said Greensburg is currently at \$ 0.270.**

# Personal

## Information Needed:

1) 2018 Actual Tax Rate (per \$100) Real Property	\$ 0.255
2) 2018 Actual Tax Rate (per \$100) Personal Property	0.329
3) 2019 ACTUAL TAX RATE (per \$100) Real Property	0.240
4) 2018 Real Property Subject to Tax Rate	283,937,933.00
5) 2019 Real Property Subject to Tax Rate	301,958,177.00
6) 2018 Personal Property Subject to Tax Rate	59,099,428.00
7) 2019 Personal Property Subject to Rate	65,481,049.00

## \*STAGE ONE:

\$ 301,958,177.00 /100 X	0.24	is	\$ 724,699.62
Current year real property	Current year real property tax rate		Current real property revenue
\$ 283,937,933.00 /100 X	0.255	is	\$ 724,041.73
Prior year real property	Prior year real property tax rate		Prior year real property revenue
\$ 724,699.62 minus	\$ 724,041.73	is	\$ 657.90
Current real property revenue	Prior year real property revenue		Revenue increase over prior year
\$ 657.90 /	\$ 724,041.73	is	\$0.000909
Revenue increase over prior year	Prior year revenue		Percentage increase over prior year (

## \*STAGE TWO:

\$ 65,481,049.00 /100 X	0.240	is	\$ 157,154.52
Current year personal property	Current year real property rate		Current year personal property revenue
\$ 59,099,428.00 /100 X	0.329	is	\$ 194,437.12
Prior year personal property	Prior year personal property rate		Prior year personal property revenue
\$ 157,154.52 minus	\$ 194,437.12	is	\$ (37,282.60)
Current year personal property revenue (1)	Prior year personal property revenue		Personal property revenue increase
\$ (37,282.60) /	\$ 194,437.12	is	-0.191746313
Personal property revenue increase	Prior year personal property revenue		Percentage increase over prior year (

## \*STAGE THREE:

### Option One:

If  $\frac{-0.191746313}{\text{Percentage increase (2)}} > \text{or} = \frac{0.000908643}{\text{Percentage increase (1)}}$ , the maximum personal

tax rate is

**FALSE**

Current year real property rate

Otherwise, use option 2

### Option Two:

If  $\frac{-0.191746313}{\text{Percentage increase (2)}} < \frac{0.000908643}{\text{Percentage increase (1)}}$ , Option Two may be utilized.

\$ 194,437.12 X	\$1.000909	is	\$ 194,613.79
Prior year revenue	Percentage increase (1) +1		Maximum personal property revenue

\$ 194,613.79 /	\$ 65,481,049.00 X 100 is	<b>0.297</b>
Maximum personal property revenue	Current year personal property	Maximum personal property tax rate

### Option Three:

The local agency always has the option of setting a personal property tax rate less than the rate for real property.

Real Property  
City of RUSSELLVILLE  
Real Property Tax Rate Calculations  
AUG 2019

1. 2018 Actual Tax Rate (per \$100) Real Property	.255
2. 2018 Actual Tax Rate (per \$100) Personal Property	.329
3. 2018 Total Property Subject to Rate	\$ 343,037,361.00
4. 2018 Real Property Subject to Rate	\$ 283,937,933.00
5. 2019 Total Property Subject to Rate	\$ 367,439,226.00
6. 2019 Real Property Subject to Rate	\$ 301,958,177.00
7. 2019 New Property (KRS 132.010)	\$ -
8. 2018 Personal Property Subject to Rate	\$ 59,099,428.00
9. 2019 Personal Property Subject to Rate	\$ 65,481,049.00

I. Compensating Rate for current year (KRS 132.010(6)):

\$ 283,937,933.00 / 100 X	.255	is	\$ 724,041.73
Prior year real property	Prior year rate		Prior year revenue
724,041.73 div by	\$ 301,958,177.00 X 100		<b>0.240</b>
Prior year revenue	Existing property assessment		0.24

Check for minimum revenue limit on compensating rate for current year (KRS 132.010 6)):

\$ 367,439,226.00 / 100 X	.240	is	\$ 881,854.14
Current year total property	Rate I		* Total current year revenue
\$ 283,937,933.00 / 100 X	.255	is	\$ 724,041.73
Prior year real property	Prior year rate		Prior year real property revenue
\$ 59,099,428.00 / 100 X	.329	is	\$ 194,437.12
Prior year personal property	Prior year rate		Prior year personal property revenue
			\$ 918,478.85
			* Total prior year revenue

If current year revenue exceeds prior year revenue, the next step is NOT necessary.

\$ 918,478.85 \	\$ 367,439,226.00 X 100 =	<b>.250</b>
Total prior year revenue	Current year total property	Substitute for Rate I (Round Up)

II: Rate allowing 4% Increase in Revenue from real property (KRS 68.245 (6)):

\$ 301,958,177.00 / 100 X	.250	is	754,895.44
Total real property less new property	Rate I (or Sub rate )		Current year base revenue
754,895.44 X 1.04/	\$ 301,958,177.00 X 100 is		<b>.260</b>
Current year base revenue	Total real property less new property		Rate II (Round Down)



PT500R

CITY OF RUSSELLVILLE, KY.  
TAXES RECEIVABLE LISTING  
Bank Deposits BY NAME  
PUBLIC RECORDSPAGE - 1  
DATE - 8/21/19  
TIME - 13.37

						--- RECEIVED ---		
BILL NO	TAXPAYER	TAXPAYER NAME	PROPERTY DESCRIPTION	BILL P/U	ASSESSMENT	TAX-AMT	DATE	PAYMENT
4176	201804176	AUBURN BANKING P O BOX 96 AUBURN KY	BANKING DEPOSITS ASSESSMENT	Bank PAID	25,755,000	6,438.75	10/31/186,309.97	
4180	201804180	BRANCH BANKING & TRUST 102 NW PARK SQUARE	BANKING DEPOSITS ASSESSMENT	Bank PAID	96,904,894	24,226.22	1/02/194,226.22	
4178	201804178	FIRST SOUTHERN NATIONAL P O BOX 118	BANKING DEPOSITS ASSESSMENT	Bank PAID	128,020,244	32,005.06	12/10/182,005.06	
4177	201804177	LEWISBURG BANKING P O BOX 278 LEWISBURG KY	BANKING DEPOSITS ASSESSMENT	Bank PAID	32,036,000	8,009.00	10/24/187,848.82	
4179	201804179	U S BANK NATIONAL ASSOCIATION US BANCORP CENTER BC-MN-H19R 800 NICOLLET MALL MINNEAPOLIS MN	BANKING DEPOSITS ASSESSMENT	Bank PAID	29,751,000	7,437.75	12/07/187,437.75	
4181	201804181	WOODFOREST NATIONAL BANK TAX DEPT ACCOUNTING & FINANCE 25231 GROGAN'S MILL RD THE WOODLANDS TX	BANKING DEPOSITS ASSESSMENT	Bank PAID	855,021	213.76	1/02/19 213.76	
TOTALS					313,322,159	78,330.54		78,041.58
HOMESTEAD						0		
NET AMOUNT					313,322,159			

GRAND TOTALS: ORIGINAL TAX BILL AMOUNT \$78,330.54

*Bank Dep Tax*  
*78,330.54*

## HOUSING AUTHORITY OF THE CITY OF

RUSSELLVILLE, KENTUCKY  
940 HICKS STREET  
RUSSELLVILLE KY 42276

FIRST SOUTHERN NATIONAL BANK  
RUSSELLVILLE, KY 42276  
73-169/839

CHECK NO.  
119859

DATE  
6/3/2019

AMOUNT

PAY: Twelve Thousand Eight Hundred Eleven dollars and 53/100\*\*\*

\$12,811.53

Void after 90 days

PAY  
TO CITY OF RUSSELLVILLE  
THE PUBLIC SQUARE  
ORDER RUSSELLVILLE, KY 42276  
OF  
Memo:

*Kenneth E. Sullivan*  
*Sandra Foster*

SIGNATURE AREA HAS A DISAPPEARING BORDER - CHECK BORDER CONTAINS MICROPRINTING

⑈ 119859 ⑈ ⑆042102403⑆ ⑈000002706⑈

AMOUNT PAID	ACCOUNT	BANK ACCOUNT	DATE	CHECK NO.
\$12,811.53		000002706	06/03/2019	119859

Vendor # and Name -&gt; 100009 CITY OF RUSSELLVILLE

Invoice No.	Date	Description	Amount
5/31/2019	05/31/2019	PILOT-PAYMENT IN LIEU OF TAXES	\$12,811.53

In Lieu of

56,306.65

Russellville EPB

014369

014369

227

CITY OF RUSSELLVILLE

00000000015179

12/12/2018

~~2018 EPB PAY~~

12/11/2018

\$31,499.72

\$31,499.72

\$0.00

\$0.00

\$31,499.72

in lieu of pt

\$31,499.72

\$31,499.72

\$0.00

\$0.00

\$31,499.72

THIS CHECK HAS A COLORED BACKGROUND AND CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS



**ELECTRIC PLANT BOARD**  
P.O. Box 418 Russellville, Kentucky 42276  
Phone 270-726-2466

FIRST SOUTHERN NATIONAL BANK  
RUSSELLVILLE, KENTUCKY

73-240  
421

014369

DATE

12/12/2018

AMOUNT

\$31,499.72

**PAY**

Thirty One Thousand Four Hundred Ninety Nine Dollars And 72 Cents

**TO THE  
ORDER OF**

CITY OF RUSSELLVILLE  
106 SW PARK SQUARE

RUSSELLVILLE KY 42276

**ELECTRIC PLANT BOARD**  
VOID AFTER 60 DAYS



*Steven C. Smith*  
*W. S. Y.*

⑈014369⑈ ⑆042102403⑆ ⑈8000001438⑈

Direct Inquiries to:

## COMMONWEALTH OF KENTUCKY

Department of Revenue  
501 High Street  
Div of State Valuation  
Frankfort KY 40601  
502-564-7097

Payee: CITY OF RUSSELLVILLE

Check Number: GA 22536767  
Amount: \*\*\*\*\*3,574.76  
Date: 01/16/2019

REMOVE DOCUMENT ALONG THIS PERFORATION

THE BACKGROUND OF THIS DOCUMENT IS BLUE WITH A GREEN WARNING BAND. THERE IS A SECURITY MARK ON THE BACK. DO NOT ACCEPT WITHOUT THESE FEATURES.



JPMorgan  
Chase Bank, N.A.  
Louisville, KY

## COMMONWEALTH OF KENTUCKY

## DEPARTMENT OF THE TREASURY

Frankfort, Kentucky

21-13  
830

Check Number

GA 22536767

Date: 01/16/2019

THREE THOUSAND, FIVE HUNDRED SEVENTY FOUR DOLLARS AND SEVENTY SIX CENTS

Pay to the  
Order of

CITY OF RUSSELLVILLE  
168 SOUTH MAIN ST  
RUSSELLVILLE KY 42276

\*\*\*\*\*3,574.76

Valid for one(1) year

State Treasurer

Description:

⑈ 22536767 ⑈ ⑆083000137⑆ 936836402⑈

SEE REVERSE SIDE FOR OPENING INSTRUCTIONS

Department of Revenue  
501 High Street  
Div of State Valuation  
Frankfort KY 40601  
502-564-7097

GA 22536767  
CITY OF RUSSELLVILLE  
168 SOUTH MAIN ST  
RUSSELLVILLE KY 42276

Direct Inquiries to:  
COMMONWEALTH OF KENTUCKY

Department of Revenue  
Frankfort KY 40620  
502-564-2557

Payee: CITY OF RUSSELLVILLE

Check Number: GA 22561494  
Amount: \*\*\*\*\*3,071.40  
Date: 01/30/2019

AS REQUIRED BY KRS 132.320, THE ENCLOSED CHECK IS FOR OMITTED TANGIBLE PROPERTY TAXES COLLECTED BY THE REVENUE CABINET. THIS IS A RESULT OF INDIVIDUALS WHO FAILED TO LIST, OR UNDERVALUED THEIR PROPERTY WITH THE PROPERTY VALUATION ADMINISTRATOR'S OFFICE. THAT PROPERTY WAS SUBJECT TO TAXATION IN YOUR TAXING DISTRICT.

REMOVE DOCUMENT ALONG THIS PERFORATION

THE BACKGROUND OF THIS DOCUMENT IS BLUE WITH A GREEN WARNING BAND. THERE IS A SECURITY MARK ON THE BACK. DO NOT ACCEPT WITHOUT THESE FEATURES.



JPMorgan  
Chase Bank N/A  
Louisville KY

COMMONWEALTH OF KENTUCKY  
DEPARTMENT OF THE TREASURY  
Frankfort, Kentucky

21-13  
830

Check Number

GA 22561494

Date: 01/30/2019

THREE THOUSAND, SEVENTY ONE DOLLARS AND FORTY CENTS

Pay to the  
Order of

CITY OF RUSSELLVILLE  
OMITTED TANGIBLE  
168 S MAIN STREET  
RUSSELLVILLE KY 42276

\*\*\*\*\*3,071.40

Valid for one(1) year

*Albin Bat*

State Treasurer

Description:

⑈ 22561494 ⑈ ⑆083000137⑆ 936836402⑈

4010-7

Direct Inquiries to:  
**COMMONWEALTH OF KENTUCKY**

Department of Revenue  
Frankfort KY 40620  
502-564-2557

Payee: CITY OF RUSSELLVILLE

Check Number: GA 22707620  
Amount: \*\*\*\*\*5,349.24  
Date: 04/25/2019

AS REQUIRED BY KRS 132.320, THE ENCLOSED CHECK IS FOR OMITTED TANGIBLE PROPERTY TAXES COLLECTED BY THE REVENUE CABINET. THIS IS A RESULT OF INDIVIDUALS WHO FAILED TO LIST, OR UNDERVALUED THEIR PROPERTY WITH THE PROPERTY VALUATION ADMINISTRATOR'S OFFICE. THAT PROPERTY WAS SUBJECT TO TAXATION IN YOUR TAXING DISTRICT.

REMOVE DOCUMENT ALONG THIS PERFORATION

THE BACKGROUND OF THIS DOCUMENT IS BLUE WITH A GREEN WARNING BAND. THERE IS A SECURITY MARK ON THE BACK. DO NOT ACCEPT WITHOUT THESE FEATURES.



JPMorgan  
Chase Bank, N.A.  
Louisville, KY

**COMMONWEALTH OF KENTUCKY**

**DEPARTMENT OF THE TREASURY**

Frankfort, Kentucky

21-13  
830

Check Number

GA 22707620

Date: 04/25/2019

FIVE THOUSAND, THREE HUNDRED FORTY NINE DOLLARS AND TWENTY FOUR CENTS

Pay to the  
Order of  
CITY OF RUSSELLVILLE  
OMITTED TANGIBLE  
168 S MAIN STREET  
RUSSELLVILLE KY 42276

\*\*\*\*\*5,349.24

Valid for one(1) year

*Alvin Ball*

State Treasurer

Description:

⑈ 22707620 ⑈ ⑆083000137⑆ 936836402⑈

4010-1

OMITTED

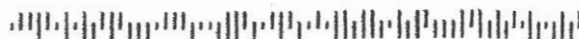
Department of Revenue  
Frankfort KY 40620  
502-564-2557

SEE REVERSE SIDE FOR OPENING INSTRUCTIONS

FIRST-CLASS MAIL  
PRESORTED  
U.S. POSTAGE PAID  
FRANKFORT, KY  
PERMIT NO. 888

GA 22707620  
CITY OF RUSSELLVILLE  
OMITTED TANGIBLE  
168 S MAIN STREET  
RUSSELLVILLE KY 42276

DSZ-SP1 42276



**briggs@russellvilleky.org**

---

**To:** 'Lola Nash'  
**Cc:** mstratton@russellvilleky.org; rnishibun@russellvilleky.org;  
GKEMP@RUSSELLVILLEKY.ORG  
**Subject:** Public Hearing Notice - 2019 Property Tax  
**Attachments:** NOTICE OF PUBLIC HEARING pr tx 8-16-19.doc

Please see and publish the attached as the Public Hearing notice.

Please publish one time on 8/30/19.

The P.O. # is 17441

Thank you,

Robert F. Nishibun

270-726-5007

**briggs@russellvilleky.org**

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**To:** 'Jeff Cropper'  
**Cc:** mstratton@russellvilleky.org; rnishibun@russellvilleky.org; briggs@russellvilleky.org;  
GKEMP@RUSSELLVILLEKY.ORG  
**Subject:** Public Hearing Notice - 2019 Property Tax  
**Attachments:** NOTICE OF PUBLIC HEARING pr tx 8-16-19.doc

Jeff,

Please publish the attached Public Hearing Notice on the City Webpage continuously until the 9/10/19.

Thank you,  
Robert F. Nishibun