

CHAPTER 94: AD VALOREM TAX

Section

- 94.01 Rowan County Assessment of 1973 to be used
- 94.02 Assessment date
- 94.03 Rates
- 94.04 Rates may be reduced
- 94.05 Payment of taxes
- 94.06 Motor vehicle and watercraft tax rate assessment

§ 94.01 ROWAN COUNTY ASSESSMENT OF 1973 TO BE USED.

The city shall, for the 1973 tax year and each year thereafter, use the annual Rowan County Assessment, as prepared by the office of the Rowan County Property Valuation Administrator for all property situated within the present corporate limits of the city and all extensions thereto, as the basis of all ad valorem tax levies ordered or approved by the city council.

(Ord. passed 12-13-72)

§ 94.02 ASSESSMENT DATE.

The assessment date for all city ad valorem taxes shall be January 1 of each year.

(Ord. passed 12-13-72)

§ 94.03 RATES.

(A) The city tax rate for real property is hereby fixed at 25.2 cents per one hundred dollars (\$100.00) of assessed valuation for the tax year 2013.

(B) The city tax rate for personal property is hereby fixed at 33.03 cents per one hundred dollars (\$100.00) of assessed valuation for the tax year 2013.

(Ord. passed 6-20-77; Am. Ord. passed 9-10-79; Am. Ord. passed 6-23-80; Am. Ord. passed 10-13-80; Am. Ord. passed 9-12-83; Am. Ord. passed 9-27-84; Am. Ord. passed 9-24-85; Am. Ord. passed 1-13-92; Am. Ord. 26-92, passed 11-18-92; Am. Ord. 21-93; passed 12-13-93; Am. Ord. 01-95, passed 1-4-95; Am. Ord. 28:95, passed 11-13-95; Am. Ord. 29:96, passed 11-18-96; Am. Ord. 37:97, passed 11-10-97; Am. Ord. 25:98, passed 10-22-98; Am. Ord. 33:99, passed 10-11-99; Am. Ord. 15:2000, passed 10-9-00; Am. Ord. 21:2001, passed 10-18-01; Am. Ord. 28:2002, passed 10-14-02; Am. Ord. 28:2003, passed 10-6-03; Am. Ord. 26:2004, passed 10-11-04; Am. Ord. 28:2005, passed 9-23-05; Am. Ord. 28:2006, passed 10-13-06; Am. Ord. 31:2007, passed 9-10-07; Am. Ord. 32:2008, passed 9-30-08; Am. Ord. 25:2009, passed 9-21-09; Am. Ord. 18:2010, passed 9-28-10; Am. Ord. 31:2011, passed 10-10-11; Am. Ord. 25:2012, passed 10-1-12; Am. Ord. 22:2013, passed 9-25-13)

§ 94.04 RATES MAY BE REDUCED.

Any or all city ad valorem tax rates may be reduced by City Council for the years 1973 and following years after City Council has been

advised by the Rowan County Property Valuation Administrator of the total amount of the assessed value of property within the city.  
(Ord. passed 12-13-72)

§ 94.05 PAYMENT OF TAXES.

All taxes paid prior to December 1, 2013, shall be discounted at the rate of two percent (2%) of the tax bill; all taxes paid on or after December 1, 2013 and prior to January 1, 2014, shall bear the net amount of the tax bill; and all taxes not paid before January 1, 2014, shall bear a penalty of eight percent (8%) per annum. A property lien will be filed with the Office of Rowan County Clerk against each property tax bill that remains unpaid as of April 1, 2014; the expense for the filing and release of the lien will be added to the property tax bill.

(Ord. passed 6-20-77; Am. Ord. passed 6-23-80; Am. Ord. passed 10-13-80; Am. Ord. passed 9-12-83; Am. Ord. passed 9-27-84; Am. Ord. passed 9-24-85; Am. Ord. passed 1-13-92; Am. Ord. 26-92, passed 11-18-92; Am. Ord. 21-93, passed 12-13-93; Am. Ord. 01:95, passed 1-4-95; Am. Ord. 05:95, passed 2-13-95; Am. Ord. 37:97, passed 11-10-97; Am. Ord. 25:98, passed 10-22-98; Am. Ord. 33:99, passed 10-11-99; Am. Ord. 15:2000, passed 10-9-00; Am. Ord. 21:2001, passed 10-18-01; Am. Ord. 28:2002, passed 10-14-02; Am. Ord. 28:2003, passed 10-6-03; Am. Ord. 26:2004, passed 10-11-04; Am. Ord. 28:2005, passed 9-23-05; Am. Ord. 28:2006, passed 10-13-06; Am. Ord. 31:2007, passed 9-10-07; Am. Ord. 32:2008, passed 9-30-08; Am. Ord. 25:2009, passed 9-21-09; Am. Ord. 18:2010, passed 9-28-10; Am. Ord. 31:2011, passed 10-10-2011; Am. Ord. 25:2012, passed 10-1-12; Am. Ord. 22:2013, passed 9-25-13)

Cross-reference:

Tax exemption for certain businesses, § 112.23

§ 94.06 MOTOR VEHICLE AND WATERCRAFT TAX RATE ASSESSMENT.

The 2014 motor vehicle and watercraft tax rate for the city is hereby established at twenty-two cents (\$.22) per one hundred dollars (\$100.00) of assessed valuation.

(Ord. 12-93, passed 8-11-93; Am. Ord. 22:94, passed 9-12-94; Am. Ord. 25:95, passed 9-28-95; Am. Ord. 20:96, passed 9-9-96; Am. Ord. 29:97, passed 9-8-97; Am. Ord. 19:98, passed 9-14-98; Am. Ord. 32:99, passed 10-11-99; Am. Ord. 16:2000, 10-9-00; Am. Ord. 19:2001, passed 9-10-01; Am. Ord. 31:2002, passed 10-14-02; Am. Ord. 29:2003, passed 10-6-03; Am. Ord. 27:2004, passed 10-11-04; Am. Ord. 27:2005, passed 9-23-05; Am. Ord. 27:2006, passed 10-9-06; Am. Ord. 30:2007, passed 9-10-07; Am. Ord. 31:2008, passed 9-8-08; Am. Ord. 24:2009, passed 9-14-09; Am. Ord. 17:2010, passed 9-13-10; Am. Ord. 30:2011, passed 9-12-11; Am. Ord. 26:2012, passed 10-1-12; Am. Ord. 21:2013, passed 9-25-13)