

Property Taxes

Q. When are property tax bills issued?

A. Property tax bills are mailed each year no later than September 30th and are payable according to the following schedule:

Paid by November 30th – 2% Discount

Paid by December 30th – Face Value

Paid on or after December 31st – 10% Penalty

Every Month Thereafter – 1% interest applied on the 15th of each month

Q. When are property tax bills due?

A. Mailed payments will be accepted on the date received, postmark is not accepted. Property tax due dates are set by statute. The City of Paris has no authority to negotiate deadlines or offer extensions. Bills not paid by December 30th become delinquent. Additional costs, fees, and interest are added. After this date, the bills are subject to a lien on the property.

Q. How do I pay a tax bill?

A. Payments may be made in person at City Hall. Our Property Tax Office is located on the first floor at 525 High Street. Payments are accepted between 8:00 AM and 4:30 PM. We accept cash, checks, or money orders for payment.

Q. How do I pay a tax bill by mail?

A. Please send payments to:

The City of Paris
ATTN: Tax & Licensing
525 High Street
Paris, KY 40361

Please enclose a check or money order payable to “The City of Paris” along with the remittance copy of your tax bill. If you cannot enclose a tax bill copy, please write the tax bill number and property address on your check or money order. You may obtain this information from the City Clerk’s office at 859-987-3653 or on our website at www.paris.ky.gov.

Q. Can I pay multiple bills with a single check?

A. We will accept a single check as payment for multiple bills. Please make sure you enclose tax bill coupons for all bills which you are paying or otherwise submit documentation clearly showing all bills you wish to pay. Also please verify that your check total equals the total amount due for all of your bills to avoid delays in processing. Checks that are not the correct amount will be returned to the issuer.

Q. Can I make partial payments on my property tax bill?

A. The City of Paris is unable to accept installment payments on any property tax bill. Payment in full must be received in order to be processed and any partial payments will be returned to the issuer.

Q. What if my mortgage company is supposed to pay my tax bill?

A. If you receive a tax bill and believe your mortgage company should make the payment, please contact your lender immediately for instructions.

Q. How do I obtain a receipt for my property taxes?

A. If you are paying your tax bill in person, you will receive a receipt at the time of your payment. If you wish to obtain a receipt for a payment made by mail, please include a self-addressed stamped envelope and a receipt will be returned to you.

Q. How do I change the name or address on my property tax bill?

A. The name and address on your property tax bill is provided to the Property Valuation Administrator. If this information is incorrect or otherwise needs to be changed, please contact the PVA at (859) 987-2152. Please note that if a property has recently been sold, there may have been insufficient time to update the owner's name and address prior to the tax bill being printed. If this is the case, you may still wish to contact the PVA to verify that the updated ownership information has been received and processed.

Q. What time period is covered by a property tax bill?

A. A tax bill represents the taxes due on a property from July 1st of the year in which the bill is issued through June 30th of the following year.

Q. What if I have bought or sold the property for which I'm being billed?

A. A tax bill represents the taxes due on a property from July 1st of the year in which the bill is issued, through June 30th of the following year. Unless a property actually closes on July 1st, one party will owe the other party for a portion of the taxes that have been paid or will be due.

If sold prior to July 1st, the buyer will usually pay the seller a prorated tax amount from the closing date until June 30th. If sold after July 1st, the seller will usually pay the buyer a prorated tax amount from July 1st until the closing date. In either case, the buyer would then be responsible for paying the bill in its entirety.

The exact determination of responsibility and the calculation of prorated taxes are handled by the attorney or agent conducting the closing and should be reflected on your settlement statement (HUD-1). If you receive a bill for a property you have bought or sold and are uncertain as to your responsibility for the bill, please review your settlement statement or contact your closing agent for further information. If you have received the tax bill and determine that the other party is

responsible for the taxes, please contact the PVA at (859) 987-2152. Prorated bills are not issued by The City of Paris, and prorated payments cannot be accepted.

Q. What if I haven't received a tax bill?

A. If you have not received your tax bill by the **third week of October**, please contact the City Clerk at (859) 987 – 3653 and a duplicate bill will be sent to you promptly. You may also print the bill from our website at www.paris.ky.gov.

Q. How is my tax bill calculated?

A. The face value amount of your tax bill is determined by taking the assessed value of your property, less any exemptions, and multiplying this value by the tax rate for your district or property type.

Q. How is the taxable value of my property determined?

A. The assessed value on which your tax bill is based is determined by the PVA and by statute and reflects the fair cash value as of January 1st of the current tax year. Please contact the PVA at (859) 987-2152 with questions regarding your assessment.

Q. What if my tax payment is returned for insufficient funds?

A. Upon notice that a check has been dishonored by the issuer's financial institution, the tax bill will be unpaid. The tax bill is then due for the current amount, including any penalties or loss of discounts based on the repayment date. A \$50.00 processing fee for each check returned will also be due to The City of Paris. Note that, pursuant to KRS 514.040, any dishonored check issued as payment for property taxes may constitute a criminal offense and may subject the issuer to criminal prosecution.

Q. How can I determine if there are any delinquent taxes for a property?

A. Please contact the City Clerk at (859) 987-3653 or visit www.paris.ky.gov for further information on delinquent property tax inquiries, amounts due, or payment instructions.

Q. How can I purchase delinquent tax liens or properties?

A. The City of Paris does not participate in delinquent tax lien sales.

Q. What are homestead or disability exemptions?

A. Homestead or disability exemptions reduce the taxable value (and accordingly the tax amount due) for a home that you own and within which you live if you are 65 years of age or older or if you are totally disabled. Please note that exemptions will reduce your tax liability but will not eliminate your tax bill completely unless your home's assessed value is less than the exemption amount. For further information on eligibility or the application process for an exemption, please contact the PVA at (859) 987-2152.