CITY OF DOUGLASS HILLS ORDINANCE NO. #3, SERIES 2025

AN ORDINANCE ADOPTING THE JEFFERSON COUNTY, KENTUCKY, AD VALOREM TAX ASSESSMENT FOR THE CITY OF DOUGLASS HILLS, KENTUCKY, LEVYING OF AD VALOREM TAX THEREON FOR CITY PURPOSES FOR THE YEAR 2025.

WHEREAS, pursuant to the provisions of the Kentucky Revised Statutes, the City of Douglass Hills is authorized and empowered to adopt the Jefferson County assessment valuation for the City tax purposes, to establish the tax levy date and delinquency dates, to establish the due date and to levy and collect said taxes.

BE IT ORDAINED BY THE CITY OF DOUGLASS HILLS:

SECTION 1: January 1, 2025, is hereby set as the assessment date for all real and personal property subject to city taxation within the boundaries of the City of Douglass Hills, Kentucky.

SECTION 2: The Jefferson County assessment of property situated within the City of Douglass Hills, Kentucky is hereby adopted as the city assessment for city ad valorem taxes for the year 2025.

SECTION 3: The City Clerk is directed to obtain a true copy of the Jefferson County, Kentucky, assessment of property within the corporate limits of Douglass Hills, Kentucky, and cause to be made the tax bills thereon, and mail same by no later than October 15, 2025. Each bill shall show the lot, assessment of property, the name of the record owner, the ad valorem tax rate and the total tax due.

SECTION 4: Upon delivery of such bills, the Treasurer of Douglass Hills shall have the responsibility of supervising the collection of same, and all remittances shall be made to the City Treasurer, who shall give a regular accounting as required by law.

SECTION 5: The proceeds of such taxes are to be used for the general operating purposes of the City.

SECTION 6: The ad valorem tax rate for the year 2025 is hereby set at \$,174 per \$100 of real property assessed for taxation. Said tax shall be due and payable on or before December 31, 2025, no discount. In the event an owner fails to pay the taxes assessed against him on or before December 31, 2025, there is hereby levied as a penalty an amount equal to 10% of the tax payable plus interest at the rate of 1.5% per month or part thereof, compounded monthly until paid.

SECTION 7: Any unpaid tax as herein provided for shall remain a lien against the property in favor of the City until paid.

SECTION 8: This ordinance becomes effective upon adoption and publication according to law.

First Reading: 5

Second Reading and Approval:

Mayor Bonnie Jung

ATTEST:

Clerk Clay Porter

In Favor: Opposed: