## ORDINANCE NO. 2025-03

## CITY OF BELLEMEADE, KENTUCKY

AN ORDINANCE ADOPTING THE JEFFERSON COUNTY, KENTUCKY, AD VALOREM TAX ASSESSMENT FOR THE CITY OF BELLEMEADE, KENTUCKY, AND THE LEVYING OF AN AD VALOREM TAX THEREON FOR CITY PURPOSES FOR THE CALENDAR YEAR JANUARY 1, 2025 TO DECEMBER 31, 2025.

Whereas, pursuant to the provisions of the Kentucky Revised Statutes, the City of Bellemeade is authorized for city tax purposes, to fix the tax levy and the due dates to levy and collect said taxes.

## NOW THEREFORE, BE IT ORDERED BY THE CITY OF BELLEMEADE:

- **Section 1.** January 1, 2025, is hereby set as the assessment date for all property subject to city taxation within the boundaries for the City of Bellemeade, Kentucky.
- **Section 2**. The county assessment of the property situated within the City of Bellemeade, Kentucky, is hereby adopted as the City assessment for City and such ad valorem taxes as apply for the calendar year January 1, 2025 through December 31, 2025.
- **Section 3.** The City Clerk is directed to obtain a true copy of the county assessment of property within the corporate limits of Bellemeade and cause tax bills to be made out there from and mail same on or before November 1, 2025, to coincide approximately with the tax bill schedule of the Jefferson County Sheriff's Office. Each bill shall show lot, total assessment of the real property and improvements, the name of the supposed owner, the ad valorem tax rate, and the total tax bill amount.
- **Section 4.** Upon delivery of such bills, the City Treasurer of Bellemeade shall have the responsibility of supervising the collection of same. Collection of delinquent taxes shall be made in the manner prescribed by law.
- **Section 5.** The proceeds of such taxes are to be used for the general operation purposes of the City.
- **Section 6.** The ad valorem tax rate for the calendar year 2025 shall be and is hereby fixed at nine and two tenth (9.2) cents per \$100.00 valuation of the property as assessed for taxation. Full amount of said tax shall be due December 1, 2025 and payable as follows:
  - Prior to December 1, 2025: Face amount of bill less discount of two percent (2%)
  - December 1, 2025 through December 31, 2024: Face amount of bill
  - January 1, 2025 through January 31, 2026: Face amount of bill plus penalty of 5%
  - After January 31, 2026: Face amount of bill plus penalty of 10%, plus interest at the rate of 12% per annum from February 1, 2026, until paid in full.

**Section 7.** This ordinance shall take effect from and after passage by the City Commissioners and publication as required by law.

ADOPTED BY THE CITY COMMISSION OF THE CITY OF BELLEMEADE, KENTUCKY, upon second reading at a meeting held on the 8th day of September, 2025, following first reading at a meeting held on the 11th day of August, 2025; and following such adoption signed by the Mayor as evidence of his approval, ordered to be published in summary form according to law, and declared to be in full force and effect according to law.

Those in favor:

Attest:

City Clerk, Trish Scott

Approved:

Mayor, James Martin