

**CITY OF HIGHLAND HEIGHTS, KENTUCKY**

**ORDINANCE NO. 09-2025**

AN ORDINANCE ASSESSING AND LEVYING AN AD VALOREM TAX ON THE PROPERTY WITHIN THE CITY OF HIGHLAND HEIGHTS, KENTUCKY AND IMPOSING INTEREST AND PENALTIES THEREON.

BE IT ORDAINED BY THE CITY OF HIGHLAND HEIGHTS, KENTUCKY AS FOLLOWS:

Section I

There shall be and is levied and assessed, an ad valorem tax in the amount of \$1.47 per \$1,000.00 for general fund assessed valuation of all property, real or personal, assessed by the Property Valuation Administrator, reviewed and corrected, altered and returned by the Property Valuation Administrator of the City, also in corporate franchises assessed and returned to said City by the Department of Revenue of the Commonwealth of Kentucky and certified by the State Auditor and State Tax Commissioner, together with any and all other property of any kind or description wherever situated which may be or is subject to taxation for municipal purposes in accordance with the authorities aforesaid.

Section II

All ad valorem taxes assessed by the City shall be due on or before October 31 of the year they have been assessed and delinquent on November 1. All delinquencies shall be subject to interest at the rate of twelve (12%) per annum and penalties at the rate of ten (10%) percent on said taxable amount and calculated from November 1 of said tax year until paid in full.

Section III

That this Ordinance shall be signed by the Mayor, attested by the City Clerk/Treasurer and recorded. Same shall be in effect at the earliest time provided by law.

First reading this 2<sup>nd</sup> day of September, 2025.

Second reading this 16th day of September, 2025

  
MAYOR GREGORY V. MEYERS

ATTEST:

  
JEANNE PETTIT  
CITY CLERK/TREASURER