

**CITY OF CORYDON**

**ORDINANCE 2025-08**

**AN ORDINANCE OF THE CITY OF CORYDON, KENTUCKY PROVIDING FOR THE LEVYING, COLLECTION AND THE TIME OF PAYMENT OF A SPECIAL AD VALOREM TAX FOR THE 2025 TAX YEAR**

**WHEREAS, KRS 65.125** AUTHORIZES THE CITY OF CORYDON TO LEVY AND COLLECT A SPECIAL AD VALOREM TAX ON THE FAIR MARKET VALUE OF ALL LANDS, IMPROVEMENTS, PERSONAL PROPERTY, TANGIBLE AND INTANGIBLE, HELD OR OWNED BY ANY PERSON, FIRM, COMPANY, CORPORATION, OR ASSOCIATION IN HIS, HERS, THEIRS, OR ITS NAME, OR AS FIDUCIARY OR AGENT AND SUBJECT TO TAXATION UNDER THE LAWS OF THE STATE OF KENTUCKY, INCLUDING ALL PROPERTY AND FRANCHISES HERETOFORE, AND HEREINAFTER ASSESSED BY THE CITY COUNCIL, RAILROAD COMMISSION, STATE TAX COMMISSION, AND STATE BOARD OF VALUATION AND ASSESSMENT; AND

**WHEREAS, KRS 65.125** FURTHER AUTHORIZES THE USE OF THE REVENUES FOR SUCH SPECIFIED PURPOSE AS SHALL BE IDENTIFIED BY THE LEGISLATIVE BODY OF THE CITY OF CORYDON.

**NOW, THEREFORE, BE IT ORDAINED** BY THE CITY COUNCIL, CITY OF CORYDON, AND THE COMMONWEALTH OF KENTUCKY:

**SECTION I:** SPECIAL AD VALOREM TAX OF 8.5 CENTS **(.085)** ON EACH ONE HUNDRED DOLLARS (\$100) WORTH OF PROPERTY IS HEREBY LEVIED FOR THE 2025 TAX YEAR AND SHALL BECOME DUE ON RECEIPT OF THE TAX BILL.

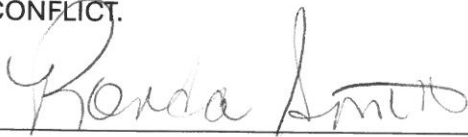
**SECTION II (A):** THE SPECIAL AD VALOREM TAX SHALL BECOME DELINQUENT ON JANUARY 1<sup>ST</sup>, 2026.

**(B):** ANY TAXES NOT PAID BY THE DATE WHEN THEY BECOME DELINQUENT SHALL BE SUBJECT TO A PENALTY OF 20% ON THE TAX AMOUNT DUE AND UNPAID. ALL AD VALOREM TAX AMOUNTS WHICH REMAIN UNPAID ON JANUARY 1<sup>ST</sup> OF THE YEAR IN WHICH THEY BECAME DUE SHALL BE CHARGED 6% PER ANNUM INTEREST FROM JANUARY 1<sup>ST</sup> UNTIL PAID.

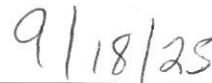
**SECTION III:** THE CITY CLERK OF CORYDON IS HEREBY DESIGNATED AS TAX COLLECTOR OF AND FOR THE CITY OF CORYDON, KENTUCKY.

**SECTION IV:** REVENUES COLLECTED AS A RESULT OF THE SPECIAL AD VALOREM TAX SHALL BE MAINTAINED IN A SEPARATE BANK ACCOUNT FOR THE SEWER FUND. REVENUE COLLECTED SHALL BE SHOWN ON EACH ANNUAL BUDGET AS A SEPARATE LINE ITEM FOR THE INSTALLATION, MAINTENANCE, AND UPKEEP OF THE WASTEWATER SYSTEM.

**SECTION V:** THIS ORDINANCE SHALL BECOME EFFECTIVE WHEN ENACTED AND PUBLISHED ACCORDING TO LAW. ALL ORDINANCES IN CONFLICT HERewith ARE REPEALED AND SUPERSEDED TO THE EXTENT OF SUCH CONFLICT.



**RONDA SMITH, MAYOR**

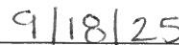


**DATE**

**ATTEST:**



**CLERK**



**DATE**

**INTRODUCED: AUGUST 21, 2025**

**FIRST READING: AUGUST 21, 2025**

**COUNCILMEMBER KAREN MCGILL MOTIONS TO APPROVE ORDINANCE 2025-08. AN ORDINANCE OF THE CITY OF CORYDON, KENTUCKY PROVIDING FOR THE LEVYING, COLLECTION AND TIME OF PAYMENT OF A SPECIAL AD VALOREM TAX FOR THE 2025 TAX YEAR.**

**SECOND BY COUNCILMEMBER RENAE BROWN.**

***VOICE VOTE, ALL IN FAVOR SAY "AYE"***

<b>ROLL CALL:</b>	RENAE BROWN-AYE	JAYLA GISH-AYE	JERRY HOGE-AYE
	JACK HORTON-AYE	KAREN MCGILL-AYE	DANIEL RATHMANN-AYE

**THE MOTION CARRIES.**

**SECOND READING: SEPTEMBER 18, 2025**

**COUNCILMEMBER JERRY HOGE MOTIONS TO APPROVE ORDINANCE 2025-08. AN ORDINANCE OF THE CITY OF CORYDON, KENTUCKY PROVIDING FOR THE LEVYING, COLLECTION AND TIME OF PAYMENT OF A SPECIAL AD VALOREM TAX FOR THE 2025 TAX YEAR.**

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	JACK HORTON-AYE	KAREN MCGILL-AYE	DANIEL RATHMANN-AYE

**THE MOTION CARRIES.**

**ADOPTED: SEPTEMBER 18, 2025**