

**CITY OF CORYDON  
ORDINANCE 2025-07**

**AN ORDINANCE OF THE CITY OF CORYDON, KENTUCKY PROVIDING FOR THE LEVY AND  
COLLECTION OF AD VALOREM TAXES FOR THE 2025 TAX YEAR**

**WHEREAS, KRS 92.280** AUTHORIZES THE CITY OF CORYDON TO LEVY AND COLLECT A TAX ON REAL AND PERSONAL PROPERTY; AND

**WHEREAS, KRS 92.280** FURTHER AUTHORIZES THE USE OF REVENUE FOR SUCH PURPOSES AS SHALL BE PROVIDED BY THE LEGISLATIVE BODY OF THE CITY OF CORYDON; AND

**WHEREAS, KRS 132.285** AUTHORIZES THE CITY TO ADOPT THE HENDERSON COUNTY ASSESSMENT FOR ALL REAL AND PERSONAL PROPERTY SITUATED WITHIN THE CITY AS THE BASIS OF ALL AD VALOREM TAX LEVIES ORDERED BY THE CITY COUNCIL; AND

**WHEREAS,** THE AD VALOREM TAX SHALL BE 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, EXCEPT THE PROPERTY COVERED BY SECTION III OF THIS ORDINANCE, AND FRANCHISE HERETOFORE, AND HEREINAFTER ASSESSED BY THE CITY COUNCIL, RAILROAD COMMISSION, STATE TAX COMMISSION, AND STATE BOARD OF VALUATION AND ASSESSMENT ARE HEREBY LEVIED AND DIRECTED TO BE COLLECTED FOR THE YEAR 2025.

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

**SECTION I** ALL TAXES, EXCEPT AD VALOREM TAXES ON MOTOR VEHICLES, ARE DUE UPON RECEIPT.

**SECTION II (A)** ALL CITY TAXES, EXCEPT AD VALOREM TAXES ON MOTOR VEHICLES, SHALL BECOME DELINQUENT ON JANUARY 1, 2026.

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

**SECTION III (A)** THE PROPERTY ASSESSMENT FOR THE CITY FOR THE YEAR 2025 PROVIDED BY THE HENDERSON COUNTY PROPERTY VALUATION ADMINISTRATOR HAS BEEN CERTIFIED AS:

(1) REAL ESTATE	19,258,028
(2) TANGIBLE PROPERTY	356,663
(3) MOTOR VEHICLES	4,248,124
(4) WATERCRAFT	66,664

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TOTAL TAXABLE PROPERTY	23,929,479
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(B) THERE IS LEVIED FOR THE YEAR 2025 THE GENERAL AD VALOREM TAX RATE PER \$100 VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CITY FOR THE GENERAL FUND, THE FOLLOWING:

REAL ESTATE	.078
TANGIBLE PROPERTY	.1570
MOTOR VEHICLES	.1570 (15.70 CENTS)
WATERCRAFT	.1570 (15.70 CENTS)

**SECTION IV** THE AD VALOREM TAX IS LEVIED FOR THE PURPOSE OF PAYING OFFICERS AND EMPLOYEES OF THE CITY OF CORYDON, FOR STREET CLEANING AND STREET IMPROVEMENTS, CONSTRUCTION AND RECONSTRUCTION OF STREETS, AS WELL AS THE CURRENT EXPENSES OF THE CITY OF CORYDON, AND SHALL BE KNOWN AS THE GENERAL FUND FOR THE PURPOSE OF PAYING ALL LEGAL CLAIMS ARISING AGAINST THE CITY OF CORYDON.

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

**SECTION VI** THIS ORDINANCE SHALL BECOME EFFECTIVE IMMEDIATELY FOLLOWING ENACTMENT AND PUBLICATION AS PRESCRIBED BY LAW. ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HEREWITH ARE REPEALED AND SUPERSEDED TO THE EXTENT OF SUCH CONFLICT.

 9/18/25  
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RONDA SMITH, MAYOR DATE

**ATTEST:**

 9/18/25  
\_\_\_\_\_  
CLERK DATE

**INTRODUCED:** AUGUST 21, 2025

**FIRST READING:** AUGUST 21, 2025.

**COUNCILMEMBER KAREN MCGILL MOTIONS TO APPROVE ORDINANCE 2025-07. AN ORDINANCE OF THE CITY OF CORYDON, KENTUCKY PROVIDING FOR THE LEVY AND COLLECTION OF AD VALOREM TAXES FOR THE 2025 YEAR.**

**SECOND BY COUNCILMEMBER JERRY HOGE.**

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

**ROLL CALL:** 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 KAREN MCGILL MOTIONS TO APPROVE ORDINANCE 2025-07. AN ORDINANCE OF THE CITY OF CORYDON, KENTUCKY PROVIDING FOR THE LEVY AND COLLECTION OF AD VALOREM TAXES FOR THE 2025 YEAR.**

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

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

**THE MOTION CARRIES.**