

20.25

**Ordinance No. 1, Series 2025**  
**THE AD VALOREM TAX RATE FOR ALL REAL AND PERSONAL PROPERTY**

Whereas, the City Commission of the City of Kingsley, Kentucky has the authority pursuant to statute to enact Ordinances relating to the City, and

Whereas it is required that the Ad Valorem Tax Rate be established and levied for the year July 1, 2025 through June 30, 2026, on all real and personal property, for the general operating purposes of the City to cover fiscal year July 1, 2025 through June 30, 2026 now therefore be it ordained by the City of Kingsley, Kentucky, that:

**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 Kingsley.

**Section 2.** The City Clerk and Treasurer are directed to obtain a true copy of the PVA assessment of property within the corporate limits of the City of Kingsley, Kentucky and make out tax bills and mail same. Each tax bill shall show the property and the improvements thereon separately, the name of the supposed owner[s] and the Ad Valorem Tax Rate, and the tax due for the fiscal year.

**Section 3.** Upon delivery of such bills the Treasurer shall have the responsibility of supervising the collection of the same and all remittances shall be made to the City Treasurer, as required by law. Collection of delinquent taxes shall be in the manner prescribed by law.

**Section 4.** The tax payments shall be made as follows:

Payable to: City of Kingsley

Address the envelope to: City of Kingsley

P.O Box 5515

Louisville, KY.

40255-0515

Mail via USPS in sufficient time for the envelope, with payment, to be postmarked before or by the end of the appropriated payment month.

**Section 5.** The Ad Valorem Tax Rate for the fiscal year is fixed at 21.7 cents per \$100 valuation of property assessed for taxation. Such tax shall be due as follows:

July	Discount of 5% of the base amount, if postmarked on or before July 31, 2025
August	Base amount, if postmarked on or before August 31, 2025
September	Base amount, PLUS a PENALTY of 10% of the base amount, if received on or before September 30, 2025
After September 30, 2025	Base amount, PLUS a 10% PENALTY, CUMULATIVE PER EACH SUBSEQUENT MONTH, UNTIL paid in full with the envelope postmarked by or before the end of the payment month.

**Section 6.** The full amount of taxes due in each month must be postmarked by or before the end of the respective month. Partial or incorrect payments will be voided and returned to the sender.

**Section 7.** Taxes are considered as due/payable and to be received in full on or before August 31, 2025. Six months from August 31, 2025 or by February 28, 2026, unpaid taxes and cumulative monthly penalties will be considered delinquent and Court action to obtain a lien will be initiated by the City Attorney. This lien shall take precedence over other security interests in said property, as set out in Kentucky Revised Statutes. The delinquent taxpayer will be responsible for paying in full all Court costs, Lien Filing and Release Fees and Attorney Fees, as well as past due taxes, and the cumulative monthly penalty amount. Payment is to be made via a cashier's check payable to the City of Kingsley. Said check is to be delivered via secure overnight mail to the City Attorney's office.

**Section 8.** If the City must initiate a lawsuit, or is named a party to a foreclosure action, to collect delinquent taxes, then the City shall recover 25% additional penalty, which is deemed a further penalty under section 7 and shall be encompassed within the City's lien.

**Section 9.** The proceeds of this tax are to be used as follows: 21.7 cents per \$100 of valuation, being the entire amount of said tax plus penalties collected thereon, for the general operations of the city.

**Section 10.** This ordinance shall become effective upon its passage and publication.

First Reading May 1, 2025 Second Reading June 5, 2025

Attest [Signature] City of Kingsley, Thomas Schlindwein, Mayor

Attest [Signature] City of Kingsley, Jeannie Younger, City Clerk

Yes No

Jamie Klein  
Les Goldring  
Andy Looney  
Dary Picken  
Tom Schlindwein

X  
X  
X  
X

N/A / Absent

Andrew Looney, Mayor Pro-Tem