

CITY OF MARYHILL ESTATES, KENTUCKY

ORDINANCE NO. 2025-2

AN ORDINANCE PROVIDING FOR THE ASSESSMENT OF ALL REAL ESTATE WITHIN THE CORPORATE LIMITS OF MARYHILL ESTATES, KENTUCKY, AND LEVYING AND COLLECTING AN AD VALOREM TAX THEREON.

Whereas, pursuant to the provisions of KRS 92.280, et seq., the City of Maryhill Estates, Kentucky, is authorized and empowered to provide a system for the assessment, levying and collection of all City taxes,

BE IT ORDAINED BY THE CITY OF MARYHILL ESTATES THAT:

1. The assessment made by the Jefferson County Office of Property Valuation Administrator as of January 1, 2025, shall be adopted as the assessment for the City of Maryhill Estates, Kentucky, as of January 1, 2026, for all property located within the corporate limits of the City of Maryhill Estates, Kentucky.
2. The City shall have a lien for all taxes, assessments, and charges as of January 1, 2026, and the collection of such delinquent taxes shall be made in the manner prescribed by law.
3. The City Treasurer shall be responsible for the preparation of all tax bills and collection thereon and shall prepare and mail bills on or before March 1, 2026.
4. The proceeds of the ad valorem taxes are to be used for general operating expenses of the City, including but not limited to road maintenance, sanitation services, and other necessary and proper municipal functions.
5. The tax rate for the year 2026 is hereby fixed at the rate of .128 per hundred dollars of property assessed for taxation. Said tax shall be due and payable as follows:

Paid before April 1, 2026	Face amount of bill less discount of 3%
April 2, 2026 to June 1, 2026	Face amount of bill
June 2, 2026 to April 1, 2027	Face amount of bill plus penalty of 20%
After April 1, 2027	Face amount of bill plus penalty of 20% plus interest at the rate of 12% per annum on the face amount of bill from June 2, 2026, until paid.

6. This ordinance shall take full force and effect immediately upon its passage and publication.

Introduced and given first reading on the 8th day of September, 2025.

Given second reading and duly enacted by the legislative body of the City of Maryhill Estates at a meeting on the 10th day of November, 2025.

F. Robert Carter
Mayor
November 10, 2025

ATTEST:

Karen Smith
City Clerk

November 10, 2025