

**City of Windy Hills  
Ordinance No. 2 Series 2022-2023**

**AN ORDINANCE RELATING TO THE LEVY OF AD VALOREM TAXES FOR THE CITY PURPOSES FOR FISCAL YEAR JULY 1, 2023 THROUGH JUNE 30, 2024**

**WHEREAS, by Ordinance No. 83, Series 1973, the City of Windy Hills elected to use the annual Jefferson County assessment for properties situated in Windy Hills, and those assessments have been reviewed and found to be correct, and**

**WHEREAS, pursuant to KRS 132.027 the City of Windy Hills exercises the option of setting a tax rate which will provide no more revenue from real property, exclusive of revenue from new property, than 4% over the amount of revenue produced by the compensating tax rate.**

**BE IT ORDAINED BY THE CITY OF WINDY HILLS:**

**Section 1 The tax rate for the fiscal year beginning July 1, 2023 and ending June 30, 2024 is hereby levied and fixed at the rate of \$0.170 per \$100 of assessed value for property eligible for taxation.**

**Section 2 The City Clerk shall make out and mail tax bills on or before October 1, 2023, sequentially numbered from the assessment rolls as certified.**

**Section 3 The payment of tax bills shall be payable to the City Clerk and shall be subject to the discounts and penalties listed below and the collection remedies provided by law.**

- A. All property taxes levied by the City Council shall be due and payable to the City Clerk on or before December 31, 2023 (Due Date). The city will not accept any partial payments towards its real estate taxes; all such tax bills must be paid in full. Payments of real estate taxes shall be received by the city by 5:00 p.m. E.S.T. on the last business day of the year, Friday, December 31, 2023. Provided however that payments received subsequent to the deadline which contain valid postmarks stamped by the United States Post Office dated on or before the Due Date will be received and honored as timely payments.**
- B. A discount of 43% shall be allowed on tax bills if payment is received prior to 5 pm E.S.T. on Tuesday, October 31, 2023. Provided however that payments received subsequent to this date which contain valid postmarks stamped by the United States Post Office dated on or before October 31, 2023 will be received and honored as timely payments.**
- C. The face amount of the tax bill shall be payable if paid during the months of November and December, 2023.**
- D. Anyone failing to pay the tax by December 31, 2023 shall be deemed delinquent and the bill shall have added thereto
  - a. A penalty of 10% of the amount owed, and**
  - b. An interest rate charge of 1.5% per month, or parts thereof, compounded monthly. (Effective Annual rate of 19.56%)****
- E. A lien will be placed on property whose owners are delinquent in paying the tax bill by March 31, 2024.**
- F. All delinquent tax collection expenses incurred by the City of Windy Hills, including lien filing and release fees, collection fees, and attorney fees, shall be deemed a penalty in addition to that specified in Section “D” above and shall be included within the City’s lien on the property.**

**Section 4 The proceeds of such taxes shall be used for the general operating expenses of the City of Windy Hills, including the purchase of City supplies, the erection of City signs, the general maintenance of public ways in the City, payment of bond premiums for City Officials, sanitation, public safety and the payment of expenses incurred in the necessary and proper municipal functions as may be properly ordained or resolved by the City Council.**

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**Section 5**      **The ordinance shall take effect and be in force from and after its passage and publication.**

**First Reading: May 8, 2023  
Second Reading, Passed and Approved: June 12, 2023**

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John L Roberts, MD  
Mayor

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Christine Haner  
City Clerk