

CITY OF WINDY HILLS

ORDINANCE NO. 5 Series 2024/2025

**AN ORDINANCE RELATING TO THE LEVY OF AD VALOREM
TAXES FOR THE CITY PURPOSES
FOR FISCAL YEAR ENDING JUNE 30, 2026**

WHEREAS, by Ordinance No. 83, Series 1973, the City of Windy Hills elected to use the annual County assessment for properties situated in the City of Windy Hills, and

WHEREAS, there has been deposited with the City Clerk a complete list of all taxable property located within the City as of January 1, 2025.

BE IT ORDAINED BY THE CITY OF WINDY HILLS:

Section 1 The tax rate for the fiscal year ending June 30, 2025, is hereby levied, and fixed at the rate of \$0.170 per \$100.00 of property as assessed for taxation.

Section 2 The City Clerk shall make out and mail tax bills, sequentially numbered, from the assessment rolls as certified on or before October 1, 2025.

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

- A. A discount of 50% shall be allowed on tax bills paid during October 2025.
- B. The face amount of a tax bill shall be payable during November and December 2025.
- C. On tax bills paid after December 31, 2025, there shall be added thereto a penalty of 10% of the tax due plus interest from the date due at 1-1/2% per month or part thereof, compounded monthly, or \$10.00 if the penalty and interest are less than this amount, plus lien filing and release fees.
- D. All delinquent tax collection expenses incurred by the city, including lien filing and release fees, and collection/attorney's fees, shall be deemed a penalty in addition to that specified in Subsection "c" above and shall be encompassed within the City's lien.

Section 4 The proceeds of such taxes shall be used for the general operating expenses of the City, including the purchasing 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 all the expenses incurred in the necessary and proper municipal functions as may be properly ordained or resolved by the City Council.

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

First Reading - May 12, 2025.

Second Reading - June 9, 2025

Passed and approved - June 9, 2025

John L. Roberts, Mayor

Christine Haner, Clerk/Treasurer