

**ORDINANCE NO. 1  
SERIES 2025**

**CITY OF WORTHINGTON HILLS, KENTUCKY  
A TAX ORDINANCE FOR FISCAL YEAR JULY 1, 2025 TO JUNE 30, 2026**

BE IT ORDAINED BY THE CITY OF WORTHINGTON HILLS (City)  
COMMISSION THAT:

SECTION 1. Pursuant to KRS 92.520(4), City adopts the land and improvement valuations of the Jefferson County Property Valuation Administrator.

SECTION 2. A per one hundred dollar **.1798** City ad valorem tax of the combined land and improvement values of each unabandoned land parcel located within the City boundary shall be assessed as of July 1, 2025.

SECTION 3. A per one hundred dollar **.75** City ad valorem tax of the combined land and improvement values of each abandoned land parcel located within the City boundary shall be assessed as of July 1, 2025.

SECTION 4. These tax levies are necessary to generate sufficient revenue to pay budgeted City expenses for the 2025-2026 fiscal year to properly govern the City for the residents' benefit.

SECTION 5. The tax payment schedule for City properties is:

The base tax reduced by 2% if paid before August 1, 2025.

The base tax when paid in August 2025.

The base tax, plus 12% percent of the base tax, if paid in September 2025.

The base tax, plus 12% of the base tax, plus 2% monthly of the base tax, plus a \$50 administration fee, plus attorney and recording fees if paid after September 30, 2025.

SECTION 6. The Ordinance effective date is July 1, 2025.

PASSED AND APPROVED by the City Commission during the May 20, 2025,  
City meeting pursuant to Kentucky law.

Signed & Dated Copy on File  
Beverly Lush, Clerk      Date

Signed & Dated Copy on File  
Robert Stonum, Mayor      Date

Signed Copy on File

*Prepared by:*

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*Attorney at Law*

McClain DeWees, PLLC

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