

**CITY OF ROLLING HILLS**  
**ORDINANCE NO. 1, SERIES 2026-2027**  
**AN ORDINANCE PROVIDING FOR THE ASSESSMENT**  
**OF AN AD VALOREM TAX FOR FISCAL YEAR ENDING JUNE 30, 2027**

**AN ORDINANCE** adopting the Jefferson County, KY ad valorem tax assessment for the City of Rolling Hills, Kentucky, and the levying of an ad valorem tax thereon for the purpose of funding the general operation of the City.

**WHEREAS**, pursuant to the provisions of Kentucky Revised Statutes § 132.285 and Kentucky Revised Statutes § 92.280, *et seq.*, the city desires to fix the ad valorem assessment valuation for city tax purposes, to fix the levy date, due and delinquency dates, and to levy and collect said taxes.

**NOW THEREFORE**, be it ordained by the Commission of the City of Rolling Hills, Kentucky;

**SECTION ONE:** January 1, 2026, is hereby set as the assessment date for all real property subject to City taxation within the boundaries of the City of Rolling Hills, Kentucky;

**SECTION TWO:** The County assessment of property situated within the City of Rolling Hills, Kentucky, is hereby adopted as the City assessment for the City's ad valorem taxation for the fiscal year July 1, 2026, through June 30, 2027.

**SECTION THREE:** The tax bills shall be based on the assessment of property within the corporate limits of the City of Rolling Hills, Kentucky by the Jefferson County Property Valuation Administrator. Said bills shall be prepared by the PVA and mailed by the City Clerk and/or Treasurer of the City of Rolling Hills. Each tax bill shall show the lot and block number, assessment of real property and improvements, if any, the name of the supposed owner, the ad valorem tax rate as set herein below, and the total amount due.

**SECTION FOUR:** Upon delivery of such tax bills, the City Treasurer shall receive all remittances and account to the City. Collection of all delinquent taxes shall be made in the manner prescribed by law.

**SECTION FIVE:** The ad valorem tax rate for the fiscal year July 1, 2026 to June 30, 2027, for the City of Rolling Hills, Kentucky, is hereby fixed at \$0.1450 per one hundred dollars valuation of property assessed for taxation. Said tax shall be due and payable as follows:

If paid on or before September 1, 2026 – Face amount of bill.

If paid after September 1, 2026 – Face amount of bill plus 20% penalty plus interest at the rate of 1% per month, until paid in full, in addition to lien filing and release fees

and an attorney collection cost of \$200.00, shall be added to each lien filed with the Jefferson County Clerk.

**SECTION SIX:** The proceeds of such taxes are to be used to fund the general operation of the City for fiscal budget year July 1, 2026 through June 30, 2027.

**SECTION SEVEN:** The Ordinance shall take effect upon its passage, approval, and publication as required by law.

First Reading:	<u>5/19/2026</u>
Second Reading:	<u>6/16/2026</u>
Passage and Approval:	<u>6/16/2026</u>

*Judith Crowe*

Mayor

ATTEST:

*Karen Gott*

City Clerk

Aye: 4

Nay: 0