

CITY OF ROLLING FIELDS, KENTUCKY

ORDINANCE 26-04

AN ORDINANCE RELATING TO THE LEVY OF AD VALOREM TAXES OF THE CITY PURPOSES FOR THE FISCAL YEAR ENDING JUNE 30, 2027.

BE IT ORDAINED BY THE CITY OF ROLLING FIELDS, KENTUCKY:

Section 1. All real property within the City of Rolling Fields, Kentucky, shall be taxed at the rate of 17.0 cents per \$100.00 of valuation for such real property as assessed by the Jefferson County Property Valuation Administrator on January 1, 2026.

Section 2. The aforesaid tax rate shall apply to City of Rolling Fields, Kentucky real estate ad valorem taxes for the fiscal year ending June 30, 2027.

Section 3. Tax bills for said tax shall be mailed during 2026 and shall be due and payable on or before December 31, 2026. A discount of 4 percent shall apply to tax bills paid prior to December 1, 2026 and a penalty of 15 percent and interest at the rate of 1½ percent per month shall apply to tax bills unpaid as of December 31, 2026, except for public service company tax bills and utility tax bills, which shall be due and payable on or before April 1, 2027, after which the aforesaid penalty and interest shall apply.

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 general maintenance of the public ways in the City, payment of bond premiums for City officials, sanitation, public safety, maintenance of a capital improvement fund and the payment of all expenses incurred in the necessary and proper municipal functions.

Section 5. This Ordinance shall take effect upon its passage and publication, according to law.

First Reading: May 11, 2026

Second reading: June 8, 2026

Passed and Approved: June 8, 2026 (4-0 vote)

  
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Daniel D. Tafel, Mayor

  
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Attestation - Rob Webb, City Clerk