

# City of Heritage Creek

## Ordinance #02-2026 Series 2026

AN ORDINANCE RELATED TO THE ASSESSMENT OF REAL ESTATE AND THE LEVYING OF AN AD VALOREM TAX FOR PURPOSE OF PROVIDING NECESSARY CITY SERVICES FOR THE BENEFIT AND GENERAL WELFARE OF THE COMMUNITY. THE CITY COUNCIL OF THE CITY OF HERITAGE CREEK, JEFFERSON COUNTY, KENTUCKY DOES HEREBY ORDAIN AS FOLLOWS:

SECTION 1. Pursuant to Section 181 of the Constitution of the Commonwealth of Kentucky and section 132.285 of the Kentucky Revised Statutes, the City Council hereby declares to elect to use the Jefferson County Tax Assessments, as determined by the Jefferson County Property Administrator, of property situated within the City as the basis for ad valorem tax levies for the year 2026.

SECTION 2. The City is to remit to the office of the Jefferson County Valuation Administrator such compensation or changes as may be required by section 132.285 of the Kentucky Revised Statutes.

SECTION 3. The ad valorem tax rate on property is hereby fixed at .148 per one hundred dollars, (\$100.00 ) property assessment valuation.

SECTION 4. Pursuant to this Ordinance, the payment of taxes shall be due and payable on or before December 31, in the taxable year. Taxes not paid by the second day of January of the year following the taxable year, shall be delinquent status, subject to penalty of ten percent (10%) of the amount of taxes and payable, including interest charges of one percent (1%) per month until paid.

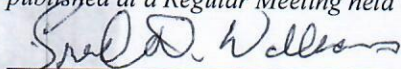
For what necessary cost, including legal services, the City may be obligated to assume for the collection or prosecution of a claim in a Court of Law for delinquent taxes, penalties and interest, including enforcement of a lien, under the laws of Kentucky and of this Ordinance shall be found chargeable as an assessment and recovered against the subject property owner or property or both, the property owner and property.

SECTION 5. The proceeds from property taxes paid shall be credited to the General Fund Accounts of the City from which expenditures may be made there from upon authorization by the City Council for the administration and services rendered for the benefit, public works, public safety and general welfare of the Community, in connection with the operation of the City Government.

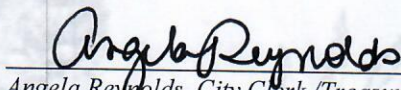
SECTION 6. This Ordinance shall take effect and be enforced immediately upon its passage and publication.

INTRODUCED AND READ at the Special Meeting of the City Council held on June 4, 2026.

READ, APPROVED AND ADOPTED by the 6 to 0 vote of the members of the City Council and ordered published at a Regular Meeting held on June 8, 2026.



Mayor Fred Williams



Angela Reynolds, City Clerk /Treasurer