

**COMMONWEALTH OF KENTUCKY  
CITY OF LONDON  
ORDINANCE NO. 2025-09**

**AN ORDINANCE LEVYING THE ANNUAL AD VALOREM TAX ON REAL  
PROPERTY, MOTOR VEHICLES AND MOTORBOATS AND OTHER  
PERSONAL PROPERTY FOR CITY PURPOSES IN THE CORPORATE  
LIMITS OF LONDON, KENTUCKY**

**WHEREAS**, KRS 83A.130 to KRS 83A.150 and KRS 92.280 and KRS 92.330 require that the legislative body of each city levy an ad valorem tax for city purposes, and that this be done by ordinance to provide sufficient revenue to operate city government;

**NOW THEREFORE, BE IT ORDAINED BY THE CITY OF LONDON, KENTUCKY AS FOLLOWS:**

**Section I: Motor Vehicles and Motorboats**

An ad valorem tax rate of \$0.078 on each \$100.00 (7.8 cents on each One Hundred Dollars) of assessed valuation of motor vehicles and motorboats subject to taxation under the laws of the Commonwealth of Kentucky is hereby levied for city purposes as provided herein.

**Section II: Real Property**

An ad valorem tax rate of \$0.078 on each \$100.00 (7.8 cents on each One Hundred Dollars) of assessed valuation of real property subject to taxation under the laws of the Commonwealth of Kentucky is hereby levied for city purposes as provided herein.

**Section III: Other Personal Property**

An ad valorem tax rate of \$0.078 on each \$100.00 (7.8 cents on each One Hundred Dollars) of assessed valuation of personal property, other than motor vehicles and motorboats, subject to taxation under the laws of the Commonwealth of Kentucky, is hereby levied for city purposes as provided herein.

**Section IV: Due Date, Payment, Discount, and Penalty**

All taxes assessed in this ordinance shall be due and payable at the office of the City Clerk on the 1<sup>st</sup> day of December, 2025. Taxes paid prior to the due date shall receive a two percent (2%) discount. Taxes paid more than thirty (30) days after the due date shall be assessed a six percent (6%) penalty, per annum.

**Section V: Effective Date, Tax Year, and Use of Taxes, Repealer, and Invalidation Provision**

This ordinance shall be effective immediately upon publication, and applies to the 2025 calendar year tax assessment. All receipts shall be used for city purposes, to include, without limitation, operation of a police and fire department, operation of sanitation and public works, general city government operations, and for other city purposes for the 2025-2026 fiscal year and subsequent fiscal years in reference to delinquent collections. Further, any ordinances in conflict with this ordinance be repealed to the extent of such conflict. If any section, sentence, clause, or phrase of this ordinance is held unconstitutional or otherwise invalid, such infirmity shall not effect the validity of the remaining ordinance.

Attest: Ashley Taylor  
Ashley Taylor, Acting City Clerk

  
Mayor Randall Weddle

First Reading: September 29, 2025

Second Reading: October 10, 2025

Publication Date: \_\_\_\_\_, 2025