

ORDINANCE NO. 2025-08

**AN ORDINANCE ESTABLISHING AD VALOREM TAX RATES FOR 2025
AND PENALTIES FOR NON-PAYMENT.**

**BE IT ENACTED BY THE CITY COUNCIL, OF THE CITY OF JUNCTION
CITY, KENTUCKY, THAT:**

**WHEREAS, it is necessary to obtain revenues for the general municipal
functions and operations of the City in accordance with the general budget and the
City is authorized by law to do so.**

NOW, therefore be it ordained by the City of Junction City, Kentucky, that:
**SECTION ONE: An ad valorem tax upon all real estate taxable, assessed, or
assessable in the City of Junction City, Kentucky, amounting to ten and
four, one hundred cents (10.04) on each on hundred dollars (\$100) of the
value is hereby levied for the fiscal year beginning July 1, 2025 and ending June 30,
2026, which shall be paid into and become a part of the General Fund of the City of
Junction City, KY.**

**SECTION TWO: An ad valorem tax upon which all assessed tangible property,
Motor vehicles, aircraft and watercraft, taxable, assessed, or assessable in the City
of Junction City, Kentucky, amounting to ten and four, one hundred cents
(10.04) on each on hundred dollars (\$100) of the value is hereby levied for the
fiscal year beginning July 1, 2025 and ending June 30, 2026, which shall be paid
into and become a part of the General Fund of the City of Junction City, Kentucky.**

**SECTION THREE: The tax rate for the operating property of railroad carline
Companies shall be in accordance with the multiplier provided by the Kentucky
Revenue Cabinet.**

SECTION FOUR: In addition to those times provided by law, the tax rolls of the City of Junction City, Kentucky, shall be open for inspection in the office of the Property Valuation Administrator at the Boyle County Courthouse each day of the year said office is open for business.

SECTION FIVE: All taxes levied in this Ordinance not paid by January 1, 2026, shall be subject to the penalty of 10% thereof and a 12% interest per year shall be added thereto from January 1, 2026 until paid.

SECTION SIX: For the fiscal year beginning July 1, 2025, and ending June 30, 2026, property subject to taxation by the City of Junction City, Kentucky, Shall be assessed for City taxation, by the Boyle County PVA as of January 1, 2026, Which is hereby fixed by the City Legislative Body.

SECTION SEVEN: if any section, paragraph, sentence, clause, phrase, or portion of this Ordinance is for any reason declared illegal, unconstitutional, or otherwise invalid, such declaration shall not affect the remaining portions thereof.

SECTION EIGHT: If any provisions of this Ordinance are in conflict with provisions of existing Ordinances or laws, it is the intent of the Council of the City of Junction City, Kentucky, that the provisions of this Ordinance shall govern, and Such provisions in existing Ordinances or laws in conflict herewith are hereby rescinded.

SECTION NINE: The City Clerk is authorized and directed to publish this Ordinance, immediately, pursuant to KRS Chapter 424 in the Danville Advocate Messenger of Danville, Kentucky, and it shall take effect from and after its passage, signing, and publication as required by law.

FIRST READING AND PASSAGE:
SECOND READING AND PASSAGE:

JIM DOUGLAS _____
MAYOR

ATTEST: _____
PASCHA J. WRIGHT, CITY CLERK