

CITY OF SPRINGFIELD
ORDINANCE NO. 2025-010
AN ORDINANCE LEVYING AD VALOREM TAX ON REAL AND
PERSONAL PROPERTY IN THE CITY OF SPRINGFIELD AND
ADOPTING THE WASHINGTON COUNTY AD VALOREM
TAX ASSESSMENT

WHEREAS, the City of Springfield is authorized to adopt an Ad Valorem Tax on real and personal property in the City of Springfield for proper municipal purposes, to fix a tax levy date, to collect said taxes and interest and penalty thereof; and

WHEREAS, That during its 2004 session, the Kentucky General Assembly authorized cities of the fourth class like The City of Springfield, Kentucky (the "City") to levy a separate tax rate on Abandoned Urban Properties (as defined below) under the provisions of KRS Chapters 92 and 132 and other applicable law; and Springfield, Kentucky finds and declares that there exists Abandoned Urban Properties located within the boundaries of the City; and is committed to continue to clean up blighted, vacated or abandoned real properties.

WHEREAS, the City of Springfield is authorized to adopt the County Ad Valorem assessment valuation on real and tangible property for city tax purposes.

BE IT ORDAINED BY THE CITY OF SPRINGFIELD:

I. AD VALOREM TAX AND PENALTIES

- (1) January 1, 2025 is hereby set as the assessment date for all real and personal property within the boundaries of the City of Springfield and subject to taxation by said City
- (2) The Ad Valorem tax rate on real property subject to taxation within the City of Springfield for the year 2025 is hereby fixed at \$0.141 per One Hundred Dollars (\$100.00) valuation of property assessed for taxation.
- (3) The Ad Valorem tax rate on personal property subject to taxation within the City of Springfield for the year 2025 is hereby fixed at \$0.141 per One Hundred Dollars (\$100.00) valuation of property assessed for taxation.
- (4) A tax of \$.25 on the fair cost value of bank franchise fees is hereby imposed upon the state banks and trust companies and incorporated under the laws of the Commonwealth; and all the national banks doing business herein.
- (5) Ad Valorem tax on real and personal property shall be due and payable as follows:
 - a. Two percent discount is allowed if paid by October 31, 2025
 - b. Face amount of bill payable if paid from November 1 - December 31, 2025
 - c. Two percent penalty added if paid from January 1, 2026 - January 31, 2026
 - d. Ten percent added after January 31, 2026.

- (6) The Washington County assessment of property situated in the City of Springfield is hereby adopted as the City assessment for the purpose of Ad Valorem property tax in the City of Springfield for the year 2025.
- (7) The City Clerk's Office is directed to obtain a true copy of the Washington County assessment of property within the corporate limits of the City of Springfield and prepare tax bills therefore not later than October 1, 2025. Tax bills less than \$5.00 will be voided in advance of mailing. Requests for copies of tax bills from mortgage companies and/or 3rd party payers will require a fee of \$1.00 per bill request. Copying and forwarding tax rolls via electronic format will result in a \$100 fee.
- (8) The City Clerk's Office shall receive all remittances, account to the City and collect delinquent taxes in the matter prescribed by law.
- (9) Unpaid taxes assessed as provided herein shall remain a lien against the property in favor of the City of Springfield until paid in full.
- (10) Proceeds of Ad Valorem taxes assessed and collected pursuant to this ordinance shall be used for general operating purposes of the City of Springfield.
- (11) This ordinance shall be effective immediately upon its passage and publication as required by law.
- (12) This ordinance shall be incorporated in and published in Section 220.10 of the Composite Index of Ordinances of the City of Springfield.

II. TAX TO BE LEVIED ON ABANDONED PROPERTIES:

- (1) Abandoned Urban Property is established as a separate classification of real property for the purpose of *ad valorem* taxation. As used herein, an "Abandoned Urban Property" means any vacant structure or vacant or unimproved lot or parcel of ground located within the boundaries of the City which has been vacant or unimproved for a period of at least one (1) year and which:
 - a. Because it is dilapidated, unsanitary, unsafe, vermin infested or otherwise dangerous to the safety of persons, is unfit for its intended use; or
 - b. By reason of neglect or lack of maintenance has become a place for the accumulation of trash and debris, or has become infested with rodents or other vermin; or
 - c. Has been tax delinquent for a period of at least three (3) years.
- (2) The rate of *ad valorem* taxation levied upon Abandoned Urban Properties is \$.75 on each \$100.00 of assessed value.
 - a. The City Zoning Administrator shall determine each year which properties located within the City are Abandoned Urban Properties, and shall prepare and furnish a list thereof to both the City Clerk/Treasurer and the Washington County Property Valuation Administrator prior to January 1st of each year.
 - b. Except as otherwise provided in division (C) of this section, a property classified by the Zoning Administrator, as Abandoned Urban Property as of January 1st shall be taxed as Abandoned Urban

Property for such tax year. If the owner repairs, rehabilitates, or otherwise returns the property to productive use so that the property is no longer Abandoned Urban Property, the owner shall notify the City, by and through its Clerk, which shall, if it finds the property is no longer Abandoned Urban Property, notify the Washington County Property Valuation Administrator to strike the property from the list of Abandoned Urban Properties as of the succeeding January 1st.

c. No later than March 1st of each year, the City Zoning Administrator shall mail, by regular first-class mail, to the owner(s) of each Abandoned Urban Property, as those name(s) are listed in the records of the Property Valuation Administrator, a notice that the property has been classified as Abandoned Urban Property. The owner of any Abandoned Urban Property who believes that the property has been incorrectly classified may appeal said classification to the City Council. Such appeal shall be in writing and shall be made no later than April 1st of that year. The City Council shall afford the owner the opportunity for a hearing. If the City Council finds that the property was incorrectly classified as Abandoned Urban Property, it shall cause the property to be removed from the list of properties so classified.

- (3) All ordinances or parts thereof in conflict with this ordinance shall be, and hereby are, repealed to the extent of said conflict.
- (4) Any section or provision of this ordinance that is declared by a Court of appropriate jurisdiction to be invalid for any reason, such decision shall not affect or invalidate the remainder of this ordinance.

With the adoption of this Ordinance, Ordinance No. 2024-015 Tax Rate Ordinance shall be repealed.

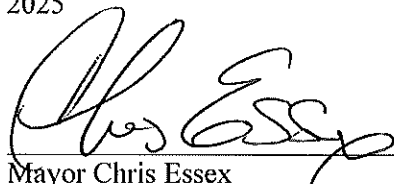
Passed and approved by the City Council of the City of Springfield, on this 9 day of September 2025 with Yea and Nay Votes as follows:

	YES	NO
Daniel Bishop	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Willie Ellery <i>Absent</i>	<input type="checkbox"/>	<input type="checkbox"/>
Michael Hale <i>Absent</i>	<input type="checkbox"/>	<input type="checkbox"/>
Carolyn Hardin	<input checked="" type="checkbox"/>	<input type="checkbox"/>
John Pettus	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Lance Smith	<input checked="" type="checkbox"/>	<input type="checkbox"/>

First Reading: August 12, 2025

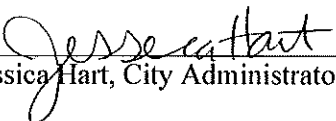
Second Reading: September 9, 2025

Published in the Springfield Sun: September 17, 2025



Mayor Chris Essex
City of Springfield

ATTEST:



Jessica Hart, City Administrator/Clerk