

# SMITHS GROVE CITY COMMISSION

## ORDINANCE NUMBER 2025-004

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**AN ORDINANCE ASSESSING AND LEVYING THE 2025-2026 ANNUAL PROPERTY TAX ON MOTOR VEHICLES AND WATERCRAFT HAVING A SITUS IN THE CITY OF SMITHS GROVE, KENTUCKY. THE CITY COMMISSION OF THE CITY OF SMITHS GROVE, KENTUCKY DOES ORDAIN AS FOLLOWS:**

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Section 1: There is hereby levied an Ad Valorem Tax of Twenty Cents (20.000) per One Hundred Dollars (\$100) on assessed valuation of Motor Vehicles and Watercraft for the calendar year of 2025-2026.

Section 2: All monies collected from the tax levied in this ordinance shall be paid into the General Fund of the City to be used for the payment for the proper expenditures as determined by the Mayor and City Commission of the City of Smiths Grove, Kentucky.

Section 3: In accordance with KRS 132.487 and KRS 134.800 to 134.820 and such other applicable statutes, the aforesaid tax shall be assessed under centralized tax system and collected by the County Clerk of Warren County. It is further provided that for the collection this tax on behalf of the City of Smiths Grove, Kentucky, the Clerk of the County shall be paid four percent (4%) of monies collected on Vehicle Taxes. KRS 134.815 and other applicable statutes shall govern payment to the city by the Clerk.

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF SMITHS GROVE, KENTUCKY:**

That this Ordinance becomes effective upon its passage and publication according to law.

Passed on First Reading by roll call vote on the 25th day of August 2025

Passed on Second Reading by roll call vote on the 22nd day of September 2025

APPROVED: \_\_\_\_\_

DAVID L. STIFFEY, MAYOR

ATTEST: \_\_\_\_\_

ALICE ELKINS, CITY CLERK

DATE: \_\_\_\_\_

9/22/25