

ORDINANCE 2026-09

AN ORDINANCE PROVIDING FOR THE ASSESSMENT OF REAL PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF FORT MITCHELL, KENTUCKY, AND LEVYING AN AD VALOREM TAX OF \$0.108 ON EACH ONE HUNDRED DOLLARS (\$100.00) OF ASSESSED VALUATION OF TAXABLE REAL PROPERTY IN THE CITY FOR THE 2026-2027 FISCAL YEAR AND SPECIFYING THE PURPOSE FOR WHICH THE TAX IS LEVIED.

WHEREAS, pursuant to KRS 91A.070 and other applicable provisions of the Kentucky Revised Statutes, the City of Fort Mitchell is authorized to levy ad valorem taxes upon taxable real property within the City;

WHEREAS, the tax rate levied herein is the same as last year, and the City has complied with the public hearing and notice requirements of KRS 132.027;

NOW, therefore be it ordained by the City of Fort Mitchell, Kentucky:

SECTION I

An ad valorem tax is hereby assessed and levied for the fiscal year July 1, 2026 through June 30, 2027 against all taxable real property within the corporate limits of the City of Fort Mitchell, Kentucky, at the rate of \$0.108 on each One Hundred Dollars (\$100.00) of valuation as assessed January 1, 2026, to be collected as provided by law and the existing ordinances of the City of Fort Mitchell, Kentucky.

SECTION II

Said ad valorem tax is levied for the following purposes: to pay the wages of administration, police officers, fire fighters, paramedics, public works, recreation and other employees; to pay the cost of telephone, light, heat, power and other utilities; to pay insurance and bonds and acquisition of equipment and supplies for City purposes; to pay the cost of cleaning streets, sidewalks, gutters, and repairing and/or replacing same; to pay the cost for professional services; to pay for expenses incident to the operation of the public works department of the City; and to pay the general cost of carrying on the business of government of the City including the cost of materials and equipment incidental thereto.

SECTION III

The City of Fort Mitchell, Kentucky shall have a lien upon all property upon which ad valorem taxes are hereby levied for payment of said taxes, and for all penalties, interest, fees, commissions, charges and other expenses including court costs and attorney's fees incurred by reason of any delinquency in payment of such taxes, or in the process of collecting them and such lien has priority over all other obligations or liabilities for which the property is liable.

SECTION IV

All Ordinances or parts of Ordinances in conflict herewith are, to the extent of such conflict, if any, hereby repealed.

SECTION V

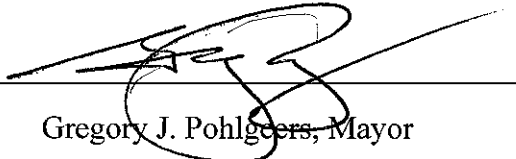
The provisions of this Ordinance are severable and the invalidity of any provision of this Ordinance shall not affect the validity of any other provisions hereof, and such other provisions shall remain in full force and effect as long as they remain valid in the absence of that provision determined to be invalid.

SECTION VI

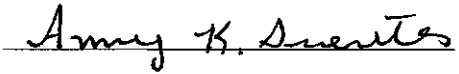
This Ordinance shall be in full force and effect from and after its passage and publication according to law.

CITY OF FORT MITCHELL, KENTUCKY

By: _____


Gregory J. Pohlgeers, Mayor

ATTEST:



Amy Guenther, City Clerk/Treasurer

Date of First Reading: 8/17/2026

Date of Second Reading and Enactment: 8/31/2026

Date Published: 9/18/2026