

ORDINANCE 2026-10

AN ORDINANCE OF THE CITY OF FORT MITCHELL, KENTUCKY, LEVYING A TAX OF \$0.02 ON EACH ONE HUNDRED DOLLARS (\$100.00) OF ASSESSED VALUATION OF PROPERTY IN THE CITY, FOR THE FISCAL YEAR 2026-2027 FOR THE PURPOSE OF PURCHASING AND MAINTAINING PUBLIC PARKS.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF FORT MITCHELL, KENTUCKY:

SECTION I

In addition to the general ad valorem tax levied and imposed by the City of Fort Mitchell, Kentucky, pursuant to applicable Ordinance and pursuant to authority of Kentucky Revised Statute 97.590, an additional 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 \$0.02 on each One Hundred Dollars (\$100.00) of valuation as assessed January 1, 2026, to be collected as provided by law and by existing ordinances of the City of Fort Mitchell, Kentucky.

SECTION II

This ad valorem tax is levied solely for the purpose of purchasing and maintaining public parks within the City limits of the City of Fort Mitchell, Kentucky.

SECTION III

All funds derived from the within tax levy shall be held and maintained by the City Clerk/Treasurer of the City of Fort Mitchell, Kentucky in a separate and distinct fund designated as the "Park Fund" and disbursements from said funds shall be made only for the purposes as aforesaid.

SECTION IV

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 V

All Ordinances or parts of Ordinances in conflict herewith are, to the extent of such conflict, if any, hereby repealed.

SECTION VI

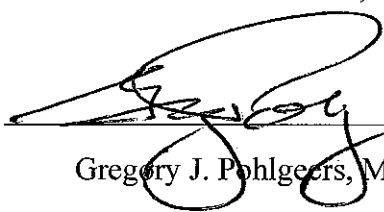
The provisions of this Ordinance are severable and the invalidity of any provision of this Ordinance shall not affect the validity of any other provisions hereof, and such other provisions shall remain in full force and effect as long as they remain valid in the absence of that provision determined to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

SECTION VII

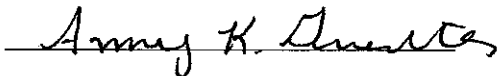
This Ordinance shall be in full force and effect from and after its passage and publication according to law.

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: 8/31/2024

Date Published: 9/18/2026