CITY OF AUDUBON PARK, KENTUCKY
ORDINANCE NUMBER 3, SERIES 2026

AN ORDINANCE REPEALING ORDINANCE 2, SERIES 2026, AND ADOPTING FISCAL YEAR 2027, LEVYING AD VALOREM TAXES FOR SAID FISCAL YEAR, AND PROVIDING FOR THE TIME OF PAYMENT AND EXPENDITURE OF THE PROCEEDS OF SAID LEVIES

SPONSORED BY COUNCIL MEMBER AUSTIN SCHWENKER

WHEREAS, the City Council of the City of Audubon Park, Kentucky, enacted Ordinance No. 2, Series 2026, on May 18, 2026; and

WHEREAS, the City Council finds it necessary to repeal said ordinance to ensure full compliance with Kentucky Revised Statutes and to properly establish the tax rates for the upcoming fiscal year;

BE IT ORDAINED BY THE CITY COUNCIL OF AUDUBON PARK, KENTUCKY:

1. Ordinance No. 2, Series 2026, adopted on May 18, 2026, is hereby repealed in its entirety.

2. The fiscal year 2027 of the City of Audubon Park, Kentucky shall run from July 1, 2026, through June 30, 2027.

3. An ad valorem tax of 25¢ per hundred dollars ($100.00) of assessed valuation is hereby levied for fiscal year 2027, on all lands and improvements and on franchises in the City of Audubon Park, Kentucky, held or owned by every person, firm, association and corporation in his, hers, theirs, or its own right, or as a fiduciary, guardian or agent, subject to municipal taxation under the laws of the State of Kentucky in and for said fiscal year.

4. An ad valorem tax of 28¢ per hundred dollars ($100.00) of assessed valuation is hereby levied on all motor vehicles within the taxing jurisdiction of the City.

5.The proceeds of said taxes shall be used for general operating expenses of the City including, but not limited to, construction, repair and maintenance of City property; police protection; legal affairs; maintenance and lighting of city parks; forest management; salaries and expenses of officers and employees; Social Security and other payroll taxes; office expenses; insurance premiums; purchases of equipment for City use; audit and other service expenses; and general purchases of the City in the discharge of its municipal functions.

6. The taxes levied in Section 2 above shall be due and payable as follows:

Bills paid on or after August 1, 2026, but before September 1, 2026: face amount of bill

Bills paid on or after September 1, 2026, but before October 1, 2026: face amount of bill + 5%

Bills paid on or after October 1, 2026: face amount of bill + 10%

Bills paid on or after September 1, 2026, shall also accrue interest at a rate of 1-½% per month. In the event of any suit, the taxpayer will pay court costs and attorney fees.

7. Taxes levied under Section 4 above shall be due and payable to the Jefferson County Clerk, and redistributed to the City, in the course of individual annual vehicle registration.

8. Nothing contained in this ordinance shall be construed as preventing the City Council from levying by separate ordinance an ad valorem tax on any class or classes of property excluded from the provisions of this ordinance by the terms thereof.

This ordinance shall be effective with its passage, signing and publication as required by law.

This ordinance was adopted at a meeting of the City Council of Audubon Park, Kentucky, held on the 15th day of June 2026, having first been read at a meeting of said Council held on the 22nd day of May 2026.

	Motion	Second	Aye	Nay	Abstain	Absent
Austin Schwenker	✓		✓			
Brenda Hartman			✓			
Joe Brenner			✓			
Joe Tronzo						✓
Nicholas Abel						✓
Pete Becker		✓	✓			

MADELINE M BOZEMAN, Mayor

ATTEST:

CECILIA NIEMANN, City Clerk