

**CITY OF AUDUBON PARK, KENTUCKY  
ORDINANCE NUMBER 2, SERIES 2026**

**AN ORDINANCE 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**

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

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

2. An ad valorem tax of 25¢ per hundred dollars (\$100.00) of assessed valuation is hereby levied for fiscal year 2026, 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.

3. 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.

4. 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.

5. 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.

6. Taxes levied under Section 3 above shall be due and payable to the Jefferson County Clerk, and redistributed to the City, in the course of individual annual vehicle registration.

7. 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 18<sup>th</sup> day of May 2026, having first been read at a meeting of said Council held on the 16<sup>th</sup> day of March 2026.

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

  
 MADELINE M BOZEMAN, Mayor

ATTEST:

  
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 CECILIA NIEMANN, City Clerk