

# CITY OF WEST BUECHEL, KENTUCKY

## ORDINANCE NO. 320 SERIES 2026

AN ORDINANCE ADOPTING THE JEFFERSON COUNTY, KENTUCKY AD VALOREM TAX ASSESSMENT FOR THE CITY OF WEST BUECHEL, KENTUCKY AND THE LEVYING OF AN ANNUAL AD VALOREM TAX ON REAL PROPERTY FOR THE GENERAL OPERATION OF CITY PURPOSES IN THE CORPORATE LIMITS OF WEST BUECHEL, KENTUCKY.

WHEREAS, pursuant to the provision of Kentucky Revised Statute 132.285 and Kentucky Revised Statutes 92.280, et.seq., the City of West Buechel desires to fix the ad valorem assessment valuation for the City tax purpose, to fix the levy date and the due and delinquency dates, and to levy and collect said taxes.

NOW THEREFORE, be it ordained by the City Council of the City of West Buechel, Kentucky;

**SECTION ONE:** An ad valorem tax is hereby levied and fixed for the 2026-2027 fiscal year at the compensating rate of 0.173 cents on each \$100 of all real property within the corporate limits of the City of West Buechel, as assessed for taxation and subject to taxation by said City, as of January 1<sup>st</sup> of each year.

**SECTION TWO:** The City of West Buechel elects to use the Jefferson County assessment of property situated within the City of West Buechel as assessed by the Jefferson County Property Valuation Administrator as the City assessment for the calculation of the ad valorem taxation.

**SECTION THREE:** The tax bills shall be mailed by the Jefferson County Property Valuation Administrator and mailed to the taxpayer by the City Clerk of the City of West Buechel. Each tax bill shall display the lot and block number, assessment of real property and improvements, if any, the name of the title owner of the property, the ad valorem tax rate as set herein, the total amount due, and the payment options as set forth in Section Four, below. All tax payments shall be made to the City of West Buechel via the City Clerk, and upon delivery of such payments to the City Clerk, or their designee, the payments shall be accounted to the City.

**SECTION FOUR:** Said ad valorem taxes shall be due and payable until paid in full. For the fiscal year beginning July 1, 2026, and ending June 30, 2027, the tax bills shall be compiled and mailed no later than September 30, 2026, to all property owners subject to tax. Any tax bill paid on or before November 1, 2026, shall receive a discount equal to 2% of the total tax due; Any tax bill paid between November 2, 2026, to January 2, 2027, shall pay the face amount of the bill.

Any tax bill paid after January 2, 2027, shall be considered delinquent and shall incur an additional penalty of ten (10%) percent of the total tax due. Additionally, all delinquent taxes shall pay interest in the amount of eight (8%) percent per annum until paid in full. Any taxes paid after July 1, 2027, shall be subject to an additional delinquency penalty of ten (10%) percent and continued accrued interest at eight (8%) percent until paid in full. Collection of all delinquent taxes are authorized and shall be made in the manner prescribed by law.

**SECTION FIVE:** The proceeds of such taxes, penalties and interest are to be placed in the General Fund of the City of West Buechel and are to be used for the general operation expenses as set forth in the fiscal budget year July 1, 2026, through June 30, 2027, and all necessary and proper municipal functions as may be ordained and resolved by the City Council.

**SECTION SIX:** Should any section, clause, line, paragraph, or any other part of the ordinance be held unconstitutional or invalid for any reason, the same shall not affect the remainder of this ordinance.

**SECTION SEVEN:** This ordinance shall become effective upon its passage and shall be published as required by law.

First Reading: May 14, 2026

Second Reading: May 19, 2026

Adopted this May 19, 2026


Results of the roll call Vote are as follows:

	YES	NO	ABSTAIN
Samantha Blanton	<u>  X  </u>	_____	_____
Linda Cook	<u>  X  </u>	_____	_____
Jerry Embry	<u>  X  </u>	_____	_____
Michael Bierbaum	<u>  X  </u>	_____	_____
Alyssa Holt	_____	_____	_____
Ashley Stewart	<u>  X  </u>	_____	_____
Danielle Wood	_____	_____	_____

*Brenda Moore*

Brenda Moore, Mayor

ATTEST:

  
Gwen Brown  
City Clerk