

**ORDINANCE NO. 2
SERIES 2026**

**CITY OF WORTHINGTON HILLS, KENTUCKY
A TAX ORDINANCE FOR FISCAL YEAR JULY 1, 2026, TO JUNE 30, 2027**

BE IT ORDAINED BY THE CITY OF WORTHINGTON HILLS (City)
COMMISSION THAT:

SECTION 1. Pursuant to KRS 92.520(4), City adopts the land and improvement valuations of the Jefferson County Property Valuation Administrator.

SECTION 2. A per one hundred dollar .14875 City ad valorem tax of the combined land and improvement values of each unabandoned land parcel located within the City boundary shall be assessed as of July 1, 2026.

SECTION 3. A per one hundred dollar .75 City ad valorem tax of the combined land and improvement values of each abandoned land parcel located within the City boundary shall be assessed as of July 1, 2026.

SECTION 4. These tax levies are necessary to generate sufficient revenue to pay budgeted City expenses for the 2026-2027 fiscal year to properly govern the City for the residents' benefit.

SECTION 5. The tax payment schedule for City properties is:

The base tax reduced by 2% if paid before August 1, 2026.

The base tax when paid in August 2026.

The base tax, plus 12% of the base tax, if paid in September 2026.

The base tax, plus 12% of the base tax, plus 2% monthly of the base tax, plus a \$50 administration fee, plus attorney and recording fees if paid after September 30, 2026.

SECTION 6. The Ordinance effective date is July 1, 2026.

PASSED AND APPROVED by the City Commission during the May 19, 2026,
City meeting pursuant to Kentucky law.

Signed & Dated Copy on File
Beverly Lush, Clerk Date

Signed & Dated Copy on File
Robert Stonum, Mayor Date

Signed Copy on File

Prepared by:

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