

**CITY OF PLANTATION
ORDINANCE NO. 1, Series 2026-2027**

**AN ORDINANCE PROVIDING FOR THE ASSESSMENT
OF AN AD VALOREM TAX**

WHEREAS, to provide revenue for general purposes and city operations, with manner of assessment and collection of said taxes; and

WHEREAS, to provide the assessment of all real property within the City corporate limits as of January 1, 2026 and

WHEREAS, the provisions for the levy and collection of these taxes shall apply for a period starting on July 1, 2026 and ending on June 30, 2027

WHEREAS, occupying property owners may request payment plans to lessen their immediate tax burden

NOW THEREFORE, the Council of the City of Plantation does ordain as follows:

Section 1:

The assessment of said real property shall be the valuation as listed on the Jefferson County Property Valuation tax records as of April 24, 2026 and is hereby adopted as the assessment for ad valorem tax purposes.

Section 2:

To levy as an ad valorem tax on all real property and property of utility companies as allowed by law at the rate of \$0.238 per one hundred dollars of the assessed value.

Section 3:

Upon delivery of such bills, payment shall be made to the City of Plantation. Checks must be made payable to ***City of Plantation*** and mailed to the specified post office box listed on the bill or online payments may be made at **www.cityofplantationky.com/payments/**.

Tax bills that are satisfied when payment is received at the specified post office box or online system on or prior to September 15, 2026, are eligible to receive a **discount of 5% (five per cent)**.

The gross amount of each tax bill shall be due and payable on or after September

16, 2026.

All tax bills unpaid on November 1, 2026, shall be subject to a penalty of 10% (ten percent) as well as interest at the rate of 3.0% (three percent) per month until satisfied in full.

Section 4:

Property owners of record may contact the City Clerk not later than October 15, 2026 to request a payment plan for current year taxes. Payment plans must be paid in full not later than May 31, 2027.

Section 5:

Collection of delinquent taxes shall be made in the manner provided by law. All tax collection expenses incurred by the City, including attorney's fees and the cost of legal action, shall be deemed a penalty in addition to that previously specified and shall be encompassed in the City's lien for delinquent ad valorem property taxes.

Any taxpayer that owes taxes from a prior year is hereby notified that any payment received for property taxes after October 31, 2026 will be applied to the oldest delinquencies first.

The revenue from these taxes, interest, and penalties shall be used for the general purposes of the City in its discharge of municipal functions as ordained, resolved, or directed by the City Council of Plantation.

Section 6:

This Ordinance shall take effect upon its reading, adoption, and publication according to law.

First Reading: April 22, 2026

Second Reading: June 10, 2026

ATTEST:

/mp/
Melissa Peak, City Clerk

/bp/
Becky Peak, Mayor

Those in Favor: Peter Markgraf, Lindsay Atwell, Nita James, Sue Schneider, Jeanene Clark

Those Opposed: Mary Zoeller