

CITY OF PEWEE VALLEY, KENTUCKY  
ORDINANCE NO 1, SERIES 2026  
AN ORDINANCE ESTABLISHING THE TAX RATE FOR AD VALOREM TAXES  
ON REAL PROPERTY FOR THE FISCAL YEAR 2026-2027 IN THE CITY OF  
PEWEE VALLEY, KENTUCKY, AND THE LEVY OF AN AD VALOREM TAX  
THEREON FOR THE GENERAL OPERATION PURPOSES OF THE CITY FOR THE  
FISCAL YEAR JULY 1, 2026, TO JUNE 30, 2027.

WHEREAS, pursuant to Kentucky Revised Statutes Chapter 134, the City of Pewee Valley, Kentucky, is authorized and empowered to provide a system for the assessment, levying and collection of all City taxes, including the tax rate, and the due and delinquent dates now therefore,

BE IT HEREBY ORDAINED BY THE CITY OF PEWEE VALLEY,  
KENTUCKY:

SECTION 1: The following provisions shall apply for the July 1, 2026, through June 30, 2027, fiscal year of the City of Pewee Valley.

SECTION 2: January 1, 2026, is hereby designated as the assessment date for all real and personal property subject to City taxation within the corporate limits of Pewee Valley, Kentucky. The Oldham County Property Valuation Administrator shall make assessments of all property within the City as of this date. Upon certification by the Oldham County Property Valuation Administrator that the Kentucky Revenue Cabinet has certified his assessments, the mayor shall cause the preparation of the bills, and be responsible for collection of same. Each tax bill shall show the property and the improvements thereon separately, and the name of the supposed owner or owners and the ad valorem tax rate and the tax due for the fiscal year. Provided, however, that pursuant to KRS 134.800, the Oldham County Court Clerk shall be responsible for collecting the taxes on motor vehicles and shall remit the taxes due to the tax collector for the City of Pewee Valley, as required by law.

SECTION 3: The tax collector shall add to the listing obtained from the Property Valuation Administrator's Office any property, which was not included on, said list but which is subject to tax as of the valuation date.

SECTION 4: The City shall have the responsibility of collecting the taxes except in reference to motor vehicle taxes and all remittances shall be made to the tax collector as required by law. Collection of delinquent taxes shall be in the manner prescribed by law.

SECTION 5: The ad valorem and personal property tax rates for the fiscal year 2026-2027 are fixed at the rate of \$0.1439 per hundred dollars (\$100.00) valuation of property as assessed for taxation. Said tax shall be due as follows: through October 31, 2026, face amount, less a ten percent (10%) discount for early payment; from November 1<sup>st</sup> to December 1, 2026, face amount of bill. After December 1, 2026, face amount of bill

plus seven percent (7%) penalty, plus continuing interest thereon at the rate of one percent (1%) per month beginning January 1, 2027, until paid in full. Additionally, delinquent accounts shall be subject to reimbursement by the taxpayer to the City of all costs of collection, including a reasonable attorney fee.

SECTION 6: The proceeds of such taxes are to be used for the general operating purposes of the city, all necessary capital expenditures and any other purposes as permitted by law.

SECTION 7: This Ordinance shall take effect from and after its passage and approved by the City Council and publication as required by law.

First Reading: May 6, 2026  
Second Reading: June 3, 2026  
Passage and Approval: June 3, 2026

Bob Rogers  
Bob Rogers Mayor

ATTEST:

Denise Haney  
Denise Haney, City Clerk

Votes in Favor: 4  
Votes Opposed: 0