

**CITY OF LYNNVIEW
ORDINANCE NO.2, SERIES 2026 - 2027**

**AN ORDINANCE LEVYING PERSONAL PROPERTY AD VALOREM TAXES AND
PROVIDING FOR ASSESSMENT AND COLLECTION PURSUANT TO THE PROVISIONS
OF KRS 92.280, ET SEQ.**

BE IT ORDAINED, By the Council of the City of Lynnview, Jefferson County, Kentucky as follows:

SECTION 1:

A personal property ad valorem tax of \$0.1190 on each \$100.00 of value of all personal property, taxable for municipal purposes except property assessed by the State, in said City, is hereby levied for the year 2026 as of July 1, 2026.

SECTION 2:

Said levy is made for the purpose of raising revenue to pay salaries and employees, costs for contract public safety services; for the repair and maintenance of streets, public ways, and public buildings in said City; to pay for lighting City streets; and to pay all proper charges and legal demands against the City.

SECTION 3:

The assessment made by the Jefferson County Property Valuation Administrator for the State and County purposes for 2026 shall be and is hereby adopted as the assessment for City Jefferson County Clerk as provided by KRS § 132.487 *et seq.*

SECTION 4:

The City Clerk shall take the list of all persons subject to City taxation who are not shown on the Jefferson County Property Valuation Administrator's books and shall add to the City Tax Rolls all property a portion of which is located in the City but does not have an assessed value as shown in the Jefferson County Property Valuation Administrator's records.

SECTION 5:

The City Clerk is hereby directed to forward to the Department of Property Valuation, 200 Fair Oaks Lane, Frankfort, Kentucky 40620, a 2026 Motor Vehicle Tax Rate Certification for the year 2026.

SECTION 6:

All payments of taxes provided for herein shall be payable to the City Clerk/Tax Collector at the business office of the City of Lynnview, 1241 Gilmore Lane, Louisville, Kentucky 40213.

SECTION 7:

The Clerk is directed to advertise this Ordinance as provided by law.

SECTION 8:

Any ordinance or parts of ordinances in conflict with the Ordinance or any part of this Ordinance is hereby repealed.

SECTION 9:

Should any section, clause, line, paragraph, or part of this Ordinance be held unconstitutional or invalid for any reason, the same shall not affect the remainder of this Ordinance.

First Reading: **FEBRUARY 10th, 2026**

Second Reading **MARCH 10th, 2026**

Passed and Approved **MARCH 10th, 2026**

Mayor - City of Lynnview

ATTEST:

Greg Bailey, Attorney – City of Lynnview

ROLL CALL:

CM PRUITT: _____

CM STARK: _____

CM BRADEN: _____

CM MATTHEWS: _____

CM PLAPPERT: _____

CM WILLIAMSON: _____

THOSE IN FAVOR: 6 THOSE OPPOSED: 0 NOT VOTING: 0