

CITY OF WATTERSON PARK, KENTUCKY
ORDINANCE NO. 290, SERIES 2026

AN ORDINANCE PROVIDING FOR THE ASSESSMENT OF ALL TANGIBLE PERSONAL PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF WATTERSON PARK, KENTUCKY, AND FOR THE LEVY AND COLLECTION OF AD VALOREM TAXES THEREON TO BE USED FOR GENERAL CITY PURPOSES DURING THE FISCAL YEAR OF JULY 1, 2026, TO JUNE 30, 2027.

BE IT ORDAINED BY THE CITY OF WATTERSON PARK, KENTUCKY:

SECTION 1: The following provisions for the assessment, levy and collection of taxes shall apply for the fiscal year of July 1, 2026, through June 30, 2027, for the City of Watterson Park, Kentucky.

SECTION 2: There is levied for the fiscal year July 1, 2026, through June 30, 2027, a tax of Five Cents (5.0¢) per One Hundred Dollars (\$100.00) assessed valuation on all taxable tangible personal property within the jurisdiction.

SECTION 3: Under the authority contained in KRS 132.285, the City Council adopts January 1, 2026, as the annual assessment date for all tangible personal property subject to ad valorem taxation by the City, and elects to use the annual assessment of the Property Valuation Administrator of Jefferson County, Kentucky or the Kentucky Department of Revenue, as applicable, as the basis for all city tangible personal property taxes.

SECTION 4: All taxes assessed on tangible personal property within the City of Watterson Park pursuant to this Ordinance shall become due and payable on December 1, 2026. All tax payments made after December 1, 2026, shall be considered delinquent and an additional fee of one percent (1%) of the payment due shall be assessed on the second day of the month in which this payment is due and on the first day of each subsequent month for which such payment is due and owing.

SECTION 5: The City Treasurer, City Clerk, Mayor, City Attorney or such other person as may from time to time be duly authorized by the Mayor or Council of the City of Watterson Park is hereby authorized and directed, at his or her discretion, to use any method provided by law to collect the tax assessed by this Ordinance. Such methods may include but not be limited to garnishment and the filing and foreclosure of a tax lien.

SECTION 6: Where any lien is filed pursuant to this Ordinance, then in accordance with KRS 134.420, the fee for filing and releasing the lien shall be paid to the Jefferson County Clerk by the City of Watterson Park and shall become part of the lien as an added cost to the delinquent taxpayer to be paid by him as part of the amount necessary to release the lien.

SECTION 7: Any unpaid tax, as herein provided, shall remain a lien against the property in favor of the City of Watterson Park until fully paid.

SECTION 8: Proceeds of such taxes are to be placed in the General Fund of the City of Watterson Park, Kentucky, and are to be used for general operating purposes and expenses of the City in accordance with the fiscal year 2026-2027 budget, and for any and all other necessary and proper municipal functions as may be properly ordained or resolved by the City Council.

SECTION 9: The Clerk of the City is authorized and directed to publish and advertise this ordinance as required by law.

FIRST READING: 9-14, 2026

SECOND READING: 9-21, 2026

Adopted this 21 day of SEPTEMBER, 2026, by 4 ayes and 0 nays.

	<u>AYE</u>	<u>NAY</u>	<u>ABSTAIN</u>
Jay Bourke	<u>✓</u>	<u> </u>	<u> </u>
Becky Ewan <u>(ABSENT)</u>	<u> </u>	<u> </u>	<u> </u>
Steve Fortwengler <u>(ABSENT)</u>	<u> </u>	<u> </u>	<u> </u>
Gina Garrett	<u>✓</u>	<u> </u>	<u> </u>
Todd O'Bryan	<u>✓</u>	<u> </u>	<u> </u>
Sheila Bumphus	<u>✓</u>	<u> </u>	<u> </u>

CITY OF WATTERSON PARK, KENTUCKY

By: Linda Chesser
Mayor

ATTEST:

Aggie Dege
City Clerk