CITY OF WOODLAWN
CAMPBELL COUNTY, KENTUCKY

ORDINANCE 26-03

AN ORDINANCE ESTABLISHING AND LEVYING A TAX ON REAL AND PERSONAL PROPERTY SUBJECT TO TAXATION FOR PROVIDING REVENUE FOR THE CITY OF WOODLAWN, KENTUCKY, FOR THE FISCAL YEAR 2026-2027; PROVIDING FOR A LIEN WITH REGARD TO SAID TAX; AND PROVIDING FOR A PENALTY AND INTEREST UPON A TAX BILL BECOMING DELINQUENT.

NOW THEREFORE, BE IT ORDAINED, by the City of Woodlawn, Kentucky, as follows:

Section 1

For the purpose of providing revenue to pay the general operating expenses of the City of Woodlawn, Kentucky, for the fiscal year 2026-2027, there is hereby levied an ad valorem tax on all real estate property subject to taxation located within the City at the rate of $1.31 on each $1,000.00 of assessed value of said real property.

Section 2

The taxes levied as herein provided, are on all real and personal/tangible property as of January 1, 2026. All franchises shall be subject to said assessment and taxation for the purposes of the City unless exempted, by the Constitution or statutes of the Commonwealth of Kentucky, and said real and personal/tangible property assessed at its fair cash value based on the price it would bring upon a voluntary sale.

Section 3

The tax levied and imposed by this ordinance shall be due and payable immediately upon the passage and publication of this ordinance. Any tax incurred because of this ordinance, which remains unpaid as of November 30, 2026, is considered delinquent and shall thereafter carry a penalty of 10 percent of the amount of the tax bill and interest thereon at the rate of 12 percent per annum from the time it becomes delinquent until paid.

Section 4

The City shall have a lien for all delinquent taxes on all property subject to the taxation of the City, together with all penalties and interest that may have accrued thereon, which lien shall be superior to all other liens and encumbrances.

Section 5

This ordinance shall take effect and be in force from and after its passage and publication according to law.

Enacted on the 13th day of October, 2026.

Corinne Rasche, Mayor

Attest: Terri J. Stahl, City Clerk

1st Reading: 09.08.2025
2nd Reading: 10.13.2026
Published: 10.16.2026