

ORDINANCE NO. ____ - 2026

AN ORDINANCE ADOPTING THE REQUEST OF THE LEXINGTON-FAYETTE COUNTY HEALTH DEPARTMENT UNDER KRS 212.755 AND LEVYING A SPECIAL AD VALOREM PUBLIC HEALTH TAX FOR THE FISCAL YEAR JULY 1, 2026, THROUGH JUNE 30, 2027, ON THE ASSESSED VALUE OF ALL TAXABLE REAL AND PERSONAL PROPERTY WITHIN THE TAXING JURISDICTION OF THE LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT, INCLUDING REAL AND PERSONAL PROPERTY OF PUBLIC SERVICE COMPANIES, NONCOMMERCIAL AIRCRAFT, NONCOMMERCIAL WATERCRAFT, AND INVENTORY IN TRANSIT, AND EXCLUDING INSURANCE CAPITAL, TOBACCO IN STORAGE, AND AGRICULTURAL PRODUCTS IN STORAGE, AT THE RATE OF \$.0243 ON EACH \$100.00 OF ASSESSED VALUE AS OF THE JANUARY 1, 2026, ASSESSMENT DATE; AND LEVYING A SPECIAL AD VALOREM PUBLIC HEALTH TAX AT THE RATE OF \$.0243 ON EACH \$100.00 OF ASSESSED VALUE ON ALL MOTOR VEHICLES AND WATERCRAFT WITHIN THE TAXING JURISDICTION OF THE LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT, AS OF THE JANUARY 1, 2027, ASSESSMENT DATE.

WHEREAS, pursuant to KRS 212.755, the Board of the Lexington-Fayette County Health Department (the "Board") is required to submit its request to the Lexington-Fayette Urban County Government for the imposition of a special ad valorem public health tax in an amount it deems sufficient; and

WHEREAS, the Board has submitted the above-request pursuant to the August 11, 2026, Resolution, a copy of which is attached hereto as Exhibit "A" and incorporated herein as if fully stated; and

WHEREAS, the Lexington-Fayette Urban County Government may choose to include in its next ad valorem tax levy the special ad valorem public health tax request in the amount requested in the above-Resolution; and

WHEREAS, the Urban County Council wishes to adopt and levy the special ad valorem public health tax as requested by the Board.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT:

Section 1 - That the above recitals are incorporated herein as if fully stated.

Section 2 - That the Urban County Council hereby adopts the request of the Board of the Lexington-Fayette County Health Department, pursuant to KRS 212.755, to levy a special ad valorem public health tax for the purposes of support of the Lexington-Fayette County Health Department and the payment of its debts and expenses for the Fiscal Year July 1, 2026, through June 30, 2027.

Section 3 - That for the purposes stated in Section 2 above, the Urban County Council does hereby levy a special ad valorem public health tax on the assessed value

of all taxable real and personal property within the taxing jurisdiction of the Lexington-Fayette Urban County Government, including real and personal property of public service companies, noncommercial aircraft, noncommercial watercraft, and inventory in transit, and excluding insurance capital, tobacco in storage, and agricultural products in storage, at the rate of \$.0243 on each \$100.00 of assessed value as of the January 1, 2026, assessment date.

Section 4 - That for the purposes stated in Section 2 above, the Urban County Council does hereby levy a special ad valorem public health tax at the rate of \$.0243 on each \$100.00 of assessed value on all motor vehicles and watercraft within the taxing jurisdiction of the Lexington-Fayette Urban County Government, as of the January 1, 2027, assessment date.

Section 5 - That the Clerk of the Urban County Council be and hereby is directed to forward a copy of this Ordinance, along with an appropriate cover letter, to the Department of Revenue, Office of Property Valuation, Attn: David Gordon, Executive Director, 501 High Street, Frankfort, Kentucky 40601.

Section 6 - That this Ordinance shall become effective upon the date of its passage.

PASSED URBAN COUNTY COUNCIL:

MAYOR

ATTEST:

CLERK OF URBAN COUNTY COUNCIL
PUBLISHED:

0692-26:EPT_4898-4287-0983, v. 1