

ORDINANCE NO. 068 - 2025

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, 2025 THROUGH JUNE 30, 2026, 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, 2025 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, 2026 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, 2025, 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, 2025 through June 30, 2026.

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, 2025 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, 2026 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: August 28, 2025



MAYOR

ATTEST:



CLERK OF URBAN COUNTY COUNCIL

PUBLISHED: September 5, 2025-1t

0770-25:EPT_4907-3910-6142, v. 2

(Rev. 04/21)

EXHIBIT A

**RESOLUTION OF LEXINGTON-FAYETTE URBAN COUNTY BOARD OF HEALTH
ESTABLISHING PUBLIC HEALTH TAX RATE IN THE YEAR OF 2025,
FOR LEXINGTON-FAYETTE COUNTY PUBLIC HEALTH TAXING DISTRICT
CREATED BY KRS 212.750**

The Lexington-Fayette Urban County Board of Health met on the 11th day of August at Lexington, Kentucky.

MEMBERS PRESENT:

Amanda Banks
Amanda Fallin-Bennett
Macia Gomez

Majd Jabbar
Rodney Jackson
Christine Ko

Leah Mason
Jennifer Reynolds
Elizabeth Riley

Basel Touchan
Joe Warren

On motion by Rodney Jackson duly seconded by Basel Touchan and carried, the following resolution was adopted:

WHEREAS, a public health taxing district for Lexington-Fayette County, Kentucky, was established pursuant to the provisions of KRS 212.750 and;

WHEREAS, the members of the county or city-county board of health are by virtue of their office the governing body of the public health taxing district and are authorized to perform all duties attendant thereto in addition to their duties as members of the county or city-county board of health; and

WHEREAS, the other tax levying authorities within the taxing district have not in the opinion of this Board of Health appropriated an amount sufficient to meet the public health needs of the County Health Department nor an amount sufficient to meet the standards prescribed by the Cabinet for Health Services,

WHEREAS, the Cabinet for Health and Family Services summarily approves all instances where the amount of local appropriation support for the Lexington-Fayette Urban County Health Department meets the standards prescribed by the Cabinet for Health and Family Services pursuant to the provisions of 902 KAR 8:170 (3)(3).

NOW, THEREFORE, BE IT RESOLVED that there is hereby levied a special ad valorem tax upon all property subject to taxation in Lexington-Fayette County, Kentucky at the compensating tax rate, which has been calculated in accord with standards provided by the Kentucky Department of Local Government at a rate of 2.43 cents per \$100 of the assessed valuation of all real property and at the rate of 2.43 cents assessed valuation of all personal property, and at the rate of 2.43 cents per \$100 of the assessed valuation of all motor vehicles in Lexington-Fayette County as of January 1, 2025. The motor vehicle tax rate will be applicable to calendar year beginning January 1, 2026.

The Lexington-Fayette Urban County Government, Lexington, Kentucky, is hereby requested to levy such tax as set forth in the resolution which shall be in addition to all other county ad valorem taxes and to cause the same to be properly placed upon the tax bills of all taxpayers liable therefore by the proper county officers and to direct the sheriff of Lexington-Fayette County, Kentucky, to collect, receive and remit the proceeds of this levy to the Lexington-Fayette Urban County Board of Health and to do any and all other things necessary, requisite and proper in the premises.

The secretary is directed to deliver a duly certified copy of this resolution to the Lexington-Fayette Urban County Government.
Done at Lexington Kentucky, on the 11th day of August, 2025.

I, Crystal Miller, as Secretary of the Lexington-Fayette Urban County Board of Health, certify that the foregoing resolution was adopted by said Board members whose names appear thereon at a meeting of said Board of Health at Lexington, Kentucky, on the 11th day of August, 2025.


Secretary, Lexington-Fayette Urban County Board of Health

The Kentucky Cabinet for Health and Family Services, Commissioner for Public Health signature is only required when the requested tax rates listed herein are less than the minimum annual contribution rate set pursuant to 902 KAR 8:170 (3)(3).