MAYOR LINDA GORTON

LEXINGTON

CHARLES MARTIN
INTERIM COMMISSIONER
ENVIRONMENTAL QUALITY & PUBLIC WORKS

TO: Linda Gorton, Mayor
Urban County Council

FROM: Charles H. Martin, P.E.
Interim Commissioner, Environmental Quality
& Public Works

DATE: August 7, 2026

RE: Schedule for 2026 Urban Service Changes

Request

The Department of Environmental Quality & Public Works requests approval of the attached schedule for the 2026 Urban Services Legal Process.

Why are you requesting?

Before properties are developed within the Fayette County urban service boundary, they are generally taxed solely for Police and Fire protection (Tax District 02 - General Services). However, once a property is recorded, divided and platted for new development, the new properties are moved to the appropriate tax district for other provided services. For example, properties on public streets are placed in the full service (01) tax district that provides refuse collection, streetlights, and street sweeping. Private streets are placed within the 03 tax district, which only includes refuse collection given that property owners maintain their own streets and provide their own streetlights if desired. Property owners also can petition to add city services with a tax district change through this process.

Kentucky Law requires that the Urban County Government notify each property owner by certified mail of a proposed increase in property tax and hold a public hearing. Per the attached schedule, the public hearing will be held at 3:00 p.m. on Tuesday, November 10, 2026, during Council Work Session.

What is the estimated cost in this budget year and future budget years?

The cost for this FY and future years: N/ A

Law Review: Completed by Todd Henning, 7/29/26

File Number: 0687-26

Dickerson/Martin