

**CITY OF OAK GROVE, KENTUCKY
ORDINANCE NO. 2026-XX**

**AN ORDINANCE OF THE CITY OF OAK GROVE, KENTUCKY
ESTABLISHING THE TAX LEVY FOR CITY PURPOSES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027**

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF OAK GROVE, KENTUCKY:

The following tax levy is hereby made for city purposes for the City of Oak Grove, Kentucky, for the fiscal year beginning July 1, 2026, and ending June 30, 2027, inclusive, to wit:

SECTION 1 – CITY LEVY

For the fiscal year beginning July 1, 2026, and ending June 30, 2027, inclusive, there is hereby made a levy of twenty-three point one cents (\$.202) on each ONE-HUNDRED DOLLARS (\$100.00) of taxable real property, five cents (\$.05) on each ONE-HUNDRED DOLLARS (\$100.00) of taxable real property for the recreation tax pursuant to ordinance 2009-3, and one zero point five zero cents (\$.1045) on each ONE-HUNDRED DOLLARS (\$100.00) of taxable personal property, tangible and intangible, where the same shall apply in said city, subject to taxation, for the following purposes:

For the General Fund of the City of Oak Grove of each ONE-HUNDRED DOLLARS (\$100.00) of assessed value of all property subject to taxation in the said city for the fiscal year.

SECTION 2 – PENALTY & INTEREST

That upon all taxes levied herewith which are unpaid January 1, 2027, through January 31, 2027, shall have attached and added to on the said date, a penalty of five percent (5%) flat onto the total amount of said taxes then due and payable and a penalty of ten percent (10%) on payments received after February 1, 2027. Each additional month after February 1, 2027, will have 1% interest assessed on unpaid balances. Any unpaid property tax balance as of April 15, 2027, will have a tax lien filed at Christian County Clerk with filing fees and administrative fees added to the balance due. Said taxes due and payable, along with penalty and interest, shall be collected by the Finance Director.

SECTION 3 – DISCOUNT

That a one percent (1%) discount be allowed on all taxes paid in the amount of one dollar (\$1.00) or more by November 1, 2026.

SECTION 4 – SEVERABILITY

It is the legislative body's intent that the provisions of this ordinance are to be severable and that if a part of this ordinance is to be invalid, the findings do not necessarily invalidate the entire ordinance.

SECTION 5- EFFECTIVE DATE

According to law, this ordinance shall take effect after its passage and publication.

Date of First Reading of Ordinance: September 1, 2026

Date of Second Reading of Ordinance:

Date of Publication of Ordinance:

Ordinance published in: Kentucky New Era

Jacqueline Oliver, Mayor

ATTEST:

Lorelynn Fisher, City Clerk

The City of Oak Grove paid for this advertisement using taxpayers' dollars, which totaled \$_____.

Certification

I, Lorelynn Fisher, do hereby certify that I am the duly appointed city clerk of the City of Oak Grove, Kentucky, and that the foregoing Ordinance is a true and correct copy of an ordinance duly adopted at a meeting by the City Council on _____, 2026, that the Ordinance referred to therein is in the form presented to said meeting and in the form executed, and the said ordinance appears as a matter of public record in the Official City Ordinance Book and is in full force and effect.

IN TESTIMONY WHEREOF, witness my signature on this ____ day of _____ 2026.

Lorelynn Fisher, City Clerk