CITY OF OAK GROVE, KENTUCKY
ORDINANCE NO. 2026-12

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 point two 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: September 15, 2026

Date of Publication of Ordinance: September 22, 2026

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 $ 166.27.

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 September 15, 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 16 day of Sept. 2026.

State of Kentucky
County of Christian
The foregoing instrument was acknowledged before me 16 day of September, 2026
Lisa L. Beckman
Your Name Here. Notary Public
My Commission Expires May 12, 2030

Lorelynn Fisher, City Clerk

Lisa Lynn Beckman
NOTARY PUBLIC
Commonwealth of Kentucky
Commission Number KYNP114317
My Comm. Exp. May 12, 2030

AFFP
CITY OF OAK GROVE, KENTUCKY OR

Affidavit of Publication

STATE OF KY }
COUNTY OF CHRISTIAN } SS

Melanie Miller, being duly sworn, says:

That she is Accounting Clerk of the Kentucky New Era, a newspaper of general circulation, printed and published in Hopkinsville, Christian County, KY; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:

September 22, 2026

Publisher's Fee: $ 166.27

That said newspaper was regularly issued and circulated on those dates.
SIGNED:

Subscribed to and sworn to me this 22nd day of September 2026.

LEONA A. HENDRIX NOTARY ID KYNP12659 MY COMMISSION EXPIRES 10/10/2028 PUBLIC STATE AT LARGE, KY.

00007747 71570363

LORELYNN FISHER
City of Oak Grove
8505 Pembroke Oak Grove Rd
Oak Grove, KY 42262

CITY OF OAK GROVE,
KENTUCKY
ORDINANCE NO. 2026-12
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 point two 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: September 15, 2026
Date of Publication of Ordinance: 9/22/26
Ordinance published in: Kentucky New Era
/s/ Jacqueline Oliver
Jacqueline Oliver, Mayor
ATTEST:
_/s/ Lorelynn Fisher__
Lorelynn Fisher, City Clerk

The City of Oak Grove paid for this advertisement using taxpayers' dollars, which totaled $166.27.

LEGAL NOTICE

Notice of Public Hearing regarding Property Tax Levy
Calendar Tax Year 2026

2025 Tax Levied		**2025 Revenue Produced**
$.231 per $100 assessed real	$	1,446,184.00
$.1050 per $100 assessed personal	$	34,967.00
	$	1,481,151.00

2026 Proposed Tax Levy		**2026 Revenue Projection**
$.2020 per $100 assessed	$	1,525,982.00
$.1045 per $100 assessed personal	$	36,896.00
	$	1,562,878.00

2026 Compensating Rate		**2026 Revenue Projection**
$.1950 per $100 assessed	$	1,473,102.00

2026 Substitute Rate		**2026 Revenue Projection**
$.1880 per $100 assessed	$	1,420,221.00

2026 4%-Increase Rate		**2026 Revenue Projection**
$.2020 per $100 assessed	$	1,525,982.00

Revenue expected from new property and personal property

$ 81,727.00

*NOTE: All revenues from proposed 2026 tax rate in excess of 2025 revenue will be allocated to General Fund Public Safety budget expenditures.

Location of hearing:
Oak Grove City Hall
8505 Pembroke Oak Grove Rd.
Oak Grove, KY 42262

Date and time of hearing:
N/A

The purpose of this hearing is to allow for public comments regarding the 2026 proposed tax rate for the City of Oak Grove, Kentucky.

This notice is published in accordance with General Assembly requirements persuant to KRS 132.027

AFFP
Notice of Public Hearing regar

Affidavit of Publication

STATE OF KY }
COUNTY OF CHRISTIAN } SS

Notice of Public Hearing regarding Property Tax Levy
Calendar Tax Year 2026

Sasha Austin, being duly sworn, says:

That she is Accounting Clerk of the Kentucky New Era, a newspaper of general circulation, printed and published in Hopkinsville, Christian County, KY; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:

August 18, 2026
August 25, 2026

The purpose of this hearing is to allow for public comments regarding the 2026 proposed tax rate for the City of Oak Grove, Kentucky.

This notice is published in accordance with General Assembly requirements persuant to KRS 132.027

Publisher's Fee: $ 242.00
That said newspaper was regularly issued and circulated on those dates.
SIGNED:

Sasha Austin

Subscribed to and sworn to me this 25th day of August 2026.

MELANIE S. MILLER NOTARY PUBLIC STATE AT LARGE, KY. ID KYNP77670 MY COMMISSION EXPIRES 9/26/2027

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LORELYNN FISHER
City of Oak Grove
8505 Pembroke Oak Grove Rd
Oak Grove, KY 42262