CITY OF DAYTON, KENTUCKY
ORDINANCE NO. 2026#9

AN ORDINANCE PROVIDING FOR THE IMPOSITION, LEVY, COLLECTION, AND APPORTIONMENT OF TAXES FOR THE CITY OF DAYTON, CAMPBELL COUNTY, KENTUCKY, FOR THE FISCAL YEAR JULY 1, 2026, THROUGH JUNE 30, 2027.

WHEREAS, KRS 83 A.130 to 83A.150 and KRS 92.280 and KRS 92.330 require that the legislative body of each city levy an ad valorem tax for city purposes and that this be done by ordinance to provide for sufficient revenue to operate city government; and

WHEREAS, KRS Chapter 132 requires that this be calculated in accordance with the provisions of that chapter and KRS 134.800 and KRS 134.810 require that ad valorem taxes on motor vehicles and motorboats be collected by the City Clerk and that such taxes shall become due and delinquent as set forth in KRS 134.810 and that such taxes not paid when due shall be subject to the penalty and interest as specified therein.

NOW, THEREFORE BE IT ORDAINED BY THE CITY OF DAYTON, CAMPBELL COUNTY, KENTUCKY, AS FOLLOWS:

SECTION 1. Real Property – General Tax.

An ad valorem tax rate of 0.421 cents on each $100.00 (one hundred dollars) of assessed valuation of real property subject to taxation under the laws of the Commonwealth of Kentucky is hereby levied for city purposes.

SECTION 2. Real Property – Park Tax.

An ad valorem tax rate of 0.50 cents on each $100.00 (one hundred dollars) of assessed valuation of real property subject to taxation under the laws of the Commonwealth of Kentucky is hereby levied for city purposes.

SECTION 3. Other Personal (Tangible) Property.

An ad valorem tax rate of 1.029 cents on each $100.00 (one hundred dollars) of assessed valuation of personal property (other than motor vehicles and motorboats) subject to taxation under the laws of the Commonwealth of Kentucky is hereby levied for city purposes.

SECTION 4. Motor Vehicles and Motorboats.

An ad valorem tax rate of $0.5009 cents on each $100.00 (one hundred dollars) of assessed valuation of motor vehicles and motorboats subject to taxation under the laws of the Commonwealth of Kentucky is hereby levied for city purposes.

SECTION 5. Bank Deposits.

The City shall impose and collect, as permitted under KRS Chapter 136, on the taxable fair cash value of bank deposits within the city as assessed, corrected, altered, certified, and returned by the Revenue Cabinet or as assessed by the Mayor and Council, if for any reason said deposits have not been listed in any manner for taxation, a sum equal to twenty-five thousandths of one percent (.025%) of those deposits. The levy called for in this Section shall be imposed, levied, collected, and apportioned for payment of incidental expenses of the City. Those banks upon which the above tax is imposed may pay the sum due less 2% if paid by December 31, 2026, or the full amount by January 31, 2027. Thereafter the penalty and interest herein shall be imposed.

SECTION 6. Due Date, Payment, Discount, and Penalty.

The taxes mentioned in Ordinance Sections 1, 2, and 3 shall be due and payable at the Office of the City Clerk by November 30, 2026, and shall become delinquent the day immediately following if not paid. Taxes paid during the first three days after they become delinquent will be assessed a 1% penalty. Any taxes not paid more than three days after they become delinquent shall be subject to a penalty of 10% and shall accrue interest at a rate of twelve percent (12%) per annum until paid. The delinquent taxpayer shall also pay all costs, attorney's fees, and other expenses incidental to any action taken by the city for collection of the delinquent tax bill.

SECTION 7. Effective Date and Use Thereof.

This Ordinance shall be effective immediately upon publication and applies to the 2026 calendar year tax assessment, and all receipts shall be used for city purposes and accounted for the 2026-2027 fiscal year and subsequent fiscal years in reference to delinquent collections.

PASSED by the City Council of the City of Dayton, Campbell County, Kentucky, assembled in regular session.

First Reading: August 25, 2026
Second Reading:

____
Mayor Ben Baker

ATTEST:

____
Tristan Klein, City Clerk

CERTIFICATION

I, the undersigned, do hereby certify that I am the duly qualified and acting Clerk/Treasurer of the City Council of Dayton, Kentucky (the "City"), and as such I further certify that the foregoing Ordinance is a true, correct, and complete copy of the Ordinance duly adopted by the City Council of the City after two readings on the dates referenced above, and has been signed by the Mayor and is now in full force and effect, all as appears from the official records of the City in my possession and under my control.

IN WITNESS WHEREOF, I have hereunder set my hand this _____ day of ____________ 2026.

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Tristan Klein
City Clerk/Treasurer