

City of Ryland Heights
KENTUCKY
ORDINANCE NO. 2026-03

AN ORDINANCE LEVYING A TAX OF \$0.092 UPON EACH \$100.00 VALUATION ON ALL REAL PROPERTY, AND A PERSONAL PROPERTY TAX RATE OF \$ 0.038 PER EACH \$100.00 AGAINST ANY PERSONAL PROPERTY LOCATED WITHIN THE CORPORATE LIMITS OF THE CITY OF RYLAND HEIGHTS, KENTON COUNTY, KENTUCKY AND SPECIFYING THE PURPOSE FOR WHICH SUCH TAX IS LEVIED.

BE IT ORDAINED by the City of Ryland Heights, Kenton County, Kentucky, as follows:

That there is hereby imposed, levied and assessed a tax of \$0.092 upon each \$100.00 (hundred dollars) valuation of all real property having a taxable value within the City of Ryland Heights, Kentucky. All valuations, both real and personal, upon which the assessments are made, shall be the same valuation supplied by County of Kenton Property Valuation Administrator in the assessment of State and County taxes. The City of Ryland Heights hereby imposes levies and assesses a tax of \$0.038 upon and against each \$100.00 (hundred dollars) valuation against all personal property located within the City of Ryland Heights. The period of this assessment shall be a term of one year beginning on July 1, 2026, to and including June 30, 2027.

The property taxes, real and personal, levied and imposed by this Ordinance shall be due and payable to the City of Ryland Heights, Kentucky on the first day of September 2026. If such payment for property taxes is made on or before the last day of October 2026, a reduction of 5% of the amount due for the fiscal year 2026/2027 will be granted. If payment is made between the first day of November and the last day of December, the full assessment shall be due. The taxes levied and imposed by this Ordinance shall be in default of payment on the first day of January 2027.

In the event that the tax is unpaid on January 1, 2027, a \$10.00 (ten dollars) penalty shall be assessed on that date. If the tax remains unpaid the following year, an additional \$10.00 (ten dollars) may be charged as a penalty on the second and each succeeding year. All unpaid taxes, and all penalties assessed by this Ordinance shall carry interest compounded at the rate of 1% per month, on or after December 31st of the year due.

The revenue produced from the provisions of this Ordinance shall be placed in the General fund of the City of Ryland Heights and used and expended for all purposes authorized by law.

This Ordinance No. 2026-03 shall become effective on the 11th day of September 2026. Made and enacted at Ryland Heights, Kentucky this 11th day of September 2026 upon publication.

First reading September 8, 2026 by City Attorney Ted Knoebber

Second reading September 11, 2026 By City Clerk Wendell Bell

Motion to accept by Commissioner Collins,

Seconded by Commissioner Bowman,

APPROVAL OF COMMISSION: Roll called by City Clerk

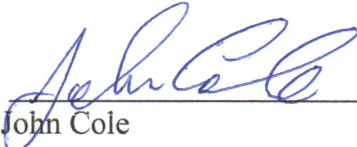
Mayor, John Cole ☒ Aye ☐ No

Commissioner, Carrol Bowman ☒ Aye ☐ No

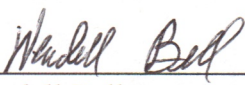
Commissioner, Ralph Collins ☒ Aye ☐ No

Commissioner, Jason Ponder ☐ Aye ☐ Absent

Commissioner, Jill Smith ☒ Aye ☐ No

Mayor:  /S/; JOHN COLE

Mayor, John Cole

Attested by:  /S/; WENDELL BELL

City Clerk, Wendell Bell

Published on: September 15, 2026