

ORDINANCE 29-2026

AN ORDINANCE PROVIDING FOR AND MAKING THE PROPERTY TAX LEVY FOR CITY PURPOSES FOR FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF
HOPKINSVILLE, KENTUCKY, AS FOLLOWS:**

SECTION ONE

For city purposes for fiscal year July 1, 2026 through June 30, 2027, there is hereby made a tax levy of twenty point two cents (20.2 cents) on each one hundred dollars (\$100.00) of taxable real property; twenty-three point nine cents (23.9 cents) on each one hundred dollars (\$100.00) of taxable personal property; and twenty-five point one cents (25.1 cents) on each one hundred dollars (\$100.00) of taxable motor vehicle and watercraft property.

Additionally, a tax levy and ad valorem tax of one and one-half cents (1.5 cents) on each one hundred dollars (\$100.00) of the fair cash value of all unmanufactured tobacco, subject to taxation within the city limits, is imposed upon each establishment, firm, company, or corporation handling and processing the same, except as otherwise exempt; and a tax levy and ad valorem tax of four and one-half cents (4.5 cents) on each one hundred dollars (\$100.00) of the fair cash value of all unmanufactured agricultural products, subject to taxation within the city limits, is imposed upon each establishment, firm, company, or corporation handling and processing the same, except as otherwise exempt.

All levies herein shall be deposited into the General Fund for the general operation of city government.

A discount of two percent (2%) shall be allowed on all taxes, except motor vehicle and watercraft property taxes, in the amount of one dollar (\$1.00) or more paid by October 31, 2026 and the "Total Tax Due" shall be collected from November 1, 2026 through November 30, 2026.

All taxes, except motor vehicle and watercraft property taxes, levied herewith, which remain unpaid on December 1, 2026, shall begin to accrue, attach, and be added from said date, a flat penalty of ten percent (10%) onto the total amount of said taxes then due and payable. Additionally, tax bills not paid before December 1, 2026 shall have added to them interest at the rate of one-half percent (.5%) per month, or fraction of a month, until said taxes are paid. The penalty and interest as provided herein shall be added to unpaid taxes and collected by the City. Should the tax herein become delinquent, the City Administrator, the Chief Financial Officer, and/or the City Attorney are authorized to file suit to collect all delinquent taxes plus court costs and expenses, including a reasonable attorney fee, incurred by reason of such delinquency.

SECTION TWO

If any section, subsection, sentence, clause, or phrase of this ordinance is held unconstitutional or otherwise invalid, such infirmity shall not affect the validity of the remaining portions of this ordinance.

SECTION THREE

Any and all existing ordinances inconsistent with this ordinance are hereby repealed.

SECTION FOUR

This ordinance shall take effect after its passage and publication according to law.

**ORDINANCE 29-2026
2026 PROPERTY TAX RATES**

PUBLICLY READ AND PASSED FIRST TIME: _____

PUBLICLY READ AND PASSED SECOND TIME: _____

APPROVED: _____
Mayor James R. Knight Jr.

ATTEST: _____
City Clerk Brittany Byrum, CMC