

**CHRISTIAN FISCAL COURT
ORDINANCE 2026-03**

AN ORDINANCE relating to the annual tax levy.

WHEREAS, the assessment for 2026 ad valorem taxes upon property in Christian County has been certified as follows:

Real Estate (includes Public Service Companies)	\$ 5,130,455,853
Tangible Personal Property	574,034,577
Motor Vehicles	521,263,065
Watercraft	10,692,857
Aircraft	3,638,878

WHEREAS, the 2026 compensating tax rate for county taxes in Christian County has been certified to be 16.60 cents per \$100 valuation of property subject to full county rates; and

WHEREAS, a County Budget for Fiscal Year 2026-2027 has been duly adopted, which budget provides for gross estimated receipts from tax levies amounting to \$9,611,400 and the following tax levies for county taxes are estimated to produce that amount of gross tax revenue;

NOW THEREFORE, BE IT ORDAINED BY THE FISCAL COURT OF THE COUNTY OF CHRISTIAN, COMMONWEALTH OF KENTUCKY:

SECTION ONE: There is levied for the year 2026 an ad valorem tax per \$100.00 of assessed valuation on all real estate, tangible personal and public service company property subject to county tax to provide revenue for general purposes and the maintenance of roads and bridges, and such additional tax for each Special District as indicated, at the rates set out below for each, to-wit:

<u>Fund</u>	<u>Rate</u>	<u>Estimated Receipts</u>
County Real Estate	16.7 cents	\$ 8,747,692
County Tangible	18.1 cents	1,326,041
Motor Vehicles	11.6 cents	604,665
Watercraft	11.6 cents	12,404
Unmanufactured Agricultural Products	0.00 cents	-
Aircraft (Recreational & Non-Commercial)	0.00 cents	-
Documented Watercraft	11.6 cents	-
Public Health - Real	3.20 cents	1,676,204
Public Health - Tangible, Motor Vehicle, Watercraft & Aircraft	3.20 cents	405,829
County Ag. Extension District - Real	2.30 cents	1,204,772
County Ag. Extension District - Tangible & Aircraft	3.50 cents	256,417
County Ag. Extension District - Motor Vehicle & Watercraft	1.20 cents	63,835
County Soil Conservation District	0.40 cents	209,526

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SECTION TWO: In addition, there is levied a tax of three cents (3 cents) per acre on all timberland to be used by the Division of Forestry Fire Control.

SECTION THREE: There is levied for the year 2026 on the assessed valuation for soil and water conservation purposes in the following Watershed Conservancy Districts the rate indicated below for each such District, to-wit:

<u>District</u>	<u>Rate</u>
West Fork of Pond River	6 cents per \$100
East Fork of Pond River	6 cents per \$100
Upper Tradewater	8 cents per \$100
East Fork Special Assessment	\$1.50 per acre

SECTION FOUR: The following fees are imposed upon the following occupations to provide for revenue for general purposes and maintenance of roads and bridges:

1. For each restaurant (all business that prepare and/or sell meals to the public) serving meals, a license fee of Ten Dollars (\$10.00) per annum.
2. For each retail outlet of soft drinks or ice cream, a license fee of Five Dollars (\$5.00) per annum for each. In cases where ice cream and soft drinks are sold by the same retail outlet, one license for both, Ten Dollars (\$10.00) per annum.
3. For each billiard or pool table or bowling alley, irrespective of size, where a fee is charged and collected, directly or indirectly, a license fee of Thirty Dollars (\$30.00) per annum for the first table or alley and Five Dollars (\$5.00) per annum for each additional table or alley.
4. For each place where tobacco products are sold at a retail price, a license fee of Ten Dollars (\$10.00) per annum.

The County Clerk shall be allowed a fee of Eight Dollars and 00/100 (\$8.00) for each license issued and the license fee or tax shall be paid on July 1st of each year. If the license fee is not paid on or before August 1st of each year, the Clerk shall add a penalty of twenty percent (20%) of the tax due; and any person named in KRS 137.990(1)(a) shall also be subject to other penalties and fines provided for therein.

There is hereby levied for trafficking in alcoholic beverages, license fees per KRS 243.060 are as follows:

(a) Quota Retail Package	\$1,000.00
(b) Quota Retail Drink	\$1,000.00
(c) Nonquota Type 2 Retail Drink	\$1,000.00

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(d) Nonquota Type 3 Retail Drink	\$ 300.00
(e) Nonquota Type 4 Retail Malt Beverage Drink	\$ 400.00
(f) Nonquota Retail Malt Beverage Package	\$ 400.00
(g) Special Temporary License, Per Event	\$ 166.00
(h) Special Sunday Retail Drink	\$ 300.00
(i) Limited Restaurant	\$1,400.00
(j) Limited Golf	\$1,400.00
(k) Authorized Public Consumption	\$ 250.00
(l) Qualified Historic Site	\$1,030.00

Per KRS 243.060 (4) The holder of a Nonquota retail malt beverage package license may obtain a Nonquota type 4 malt beverage drink license for a fee of fifty dollars (\$50). The holder of a Nonquota type 4 malt beverage drink license may obtain a Nonquota retail malt beverage package license for a fee of fifty dollars (\$50).

All licenses shall expire on June 30th of each year. The license so issued by the Clerk must be posted conspicuously in the place of business securing the same. The original license shall be delivered to the County Treasurer by the County Clerk, and the third copy retained by the County Clerk for records of that office.

SECTION FIVE: This ordinance becomes effective immediately upon passage and publication.

First reading of this ordinance approved on the 11th day of August, 2026.

Second reading of this ordinance approved on the 25th day of August, 2026.

Christian Fiscal Court

BY: _____

Jerry Gilliam,
Christian County Judge Executive

ATTEST:


Melinda Humphries, Christian County Clerk