CITY OF RUSSELLVILLE, KENTUCKY
ORDINANCE 2026-05

AN ORDINANCE ASSESSING AND LEVYING THE 2026 PROPERTY TAX ON MOTOR VEHICLES HAVING A SITUS IN THE CITY OF RUSSELLVILLE, KENTUCKY

BE IT ORDAINED BY THE CITY COUNCIL OF RUSSELLVILLE, KENTUCKY:

SECTION ONE: There is hereby levied an Ad Valorem Tax of Twenty-Two Cents ($0.22) on every one hundred dollars ($100.00) of the assessed valuation of motor vehicles having a taxable situs in the City of Russellville, Kentucky, as of the first day of January 2026, and, for each year thereafter as listed in the Tax Assessment Ledger compiled by the Property Valuation Administrator of Logan County.

SECTION TWO: All monies collected from the tax levied in this Ordinance shall be paid into the General Fund of the City to be used for the payment of proper expenditures as determined by the City Council of the City of Russellville.

SECTION THREE: In accordance with KRS 132.487 and KRS 134.800 the aforesaid tax shall be assessed under a centralized tax system and collected by the Clerk of Logan County. It is further provided that for the collection of this tax on behalf of the City of Russellville, the Clerk of the County shall be paid four percent (4%) of monies collected on vehicle taxes. KRS 134.815 shall govern payment to the City by the Clerk.

SECTION FOUR: If any part of this Ordinance shall be declared invalid, such invalidity shall not affect the remainder of the Ordinance.

SECTION FIVE: All Ordinances in conflict herewith are hereby repealed to the extent of such conflict.

SECTION SIX: This Ordinance shall be in full force and effect from and after its proper passage and publication as required by law.

FIRST READING CONDUCTED on the 22nd day of September, 2026.

SECOND READING CONDUCTED AND PASSAGE by roll call vote on this 23rd day of September, 2026.

APPROVED:

By: _____
Mark Stratton, Mayor
City of Russellville

ATTEST:

By: _____
Jennifer Maudlin, City Clerk
City of Russellville

AYES	NAYS	ABSENT	ABSTAINING
Jimmy Davenport			
Pat Bell			
Sandra Kinser			
Larry Wilcutt			
Diane Walker			
Rich Ewald			