

**CITY OF BROMLEY, KENTUCKY
ORDINANCE NO. 2026-09-11**

AN ORDINANCE OF THE CITY OF BROMLEY IN KENTON COUNTY, KENTUCKY AMENDING THE CITY'S ANNUAL PROPERTY TAX RATE ORDINANCES TO CONFORM DELINQUENT PENALTY AND INTEREST PROVISIONS TO THE SHERIFF OF KENTON COUNTY'S COLLECTION PRACTICES PURSUANT TO KRS 91A.070.

WHEREAS, the City of Bromley has determined that the City's annual property tax rate ordinances contain delinquent penalty and interest language that conflicts with the City of Bromley Ordinance No. 6-2-19, which delegates ad valorem tax collection to the Sheriff of Kenton County; and

WHEREAS, the City of Bromley Ordinance No. 6-2-19, Section II, provides that all ad valorem taxes shall be due and payable in accordance with Ordinance No. 6-1-19, authorizing the Sheriff of Kenton County to collect all ad valorem taxes by use of the Sheriff's practices and procedures; and

WHEREAS, KRS 91A.070(1)(b) provides that when a city elects to have its ad valorem taxes collected by the sheriff, all delinquent taxes shall be collected in the same manner as county ad valorem taxes under KRS Chapter 134, and all procedures under KRS Chapter 134 shall apply; and

WHEREAS, the City of Bromley finds that it is in the best interest of the City to resolve this conflict by clarifying that delinquent penalty and interest rates shall be those imposed by the Sheriff of Kenton County, pursuant to KRS Chapter 134 and the Sheriff's established collection procedures, for so long as the Sheriff collects city ad valorem taxes;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF BROMLEY, KENTUCKY:

SECTION I

The City of Bromley hereby finds and declares that a conflict exists between the delinquent penalty and interest language in the City's annual property tax rate ordinances and City of Bromley Ordinance No. 6-2-19. The purpose of this Ordinance is to resolve that conflict and to clarify the applicable delinquent collection procedures.

SECTION II

Each annual property tax rate ordinance heretofore or hereafter adopted by the City of Bromley is hereby amended, to the extent of any conflict, to provide that so long as the City of Bromley has authorized the Sheriff of Kenton County to collect city ad valorem taxes pursuant to KRS 91A.070(1) and City of Bromley Ordinance No. 6-2-19 (or any successor ordinance to the same effect), all penalties and interest assessed against delinquent city property taxes shall be calculated and imposed in accordance with the

Sheriff of Kenton County's practices and procedures for the collection of delinquent ad valorem taxes as governed by KRS Chapter 134. Any penalty or interest rate stated in a City annual tax rate ordinance that conflicts with the Sheriff's applicable rates or procedures is superseded by this provision.

SECTION III

All ordinances in conflict, or parts thereof, with this ordinance shall be and hereby are repealed to the extent of the conflict.

SECTION IV

The invalidity of any section, subsection, or sentence of the Ordinance shall not affect the remainder.

SECTION V

This Ordinance shall take effect and be in full force from and after its passage, publication, which may be in summary form, and recording, according to law.

PASSED by the City Council this 14 day of Oct, 2026.

CITY OF BROMLEY, KENTUCKY

BY: Mike Denham
Mike Denham, Mayor

FIRST READING 9.9.2026

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YES

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NO

SECOND READING 10.14.2026

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YES

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NO

ATTEST: Mike DeBenedictis
City Clerk COUNCIL

PUBLICATION: 10.22.2026