

160.603 Notice and hearing before levy.

No local board of education shall levy any of the school taxes authorized by KRS 160.593 to 160.597, 160.601 to 160.617, and 160.635 to 160.648, except the levy required by KRS 160.614(3) and (6), until after compliance with the following:

- (1) The local board of education desiring to levy any one (1) of these taxes shall give notice of any proposed levy of one (1) of the school taxes. Notwithstanding any statutory provisions to the contrary, notice shall be given by causing to be published, at least one (1) time in a newspaper of general circulation published in the county or by posting at the courthouse door if there be no such newspaper, the fact that such levy is being proposed. The advertisement shall state that the local board of education will meet at a place and on a day fixed in the advertisement, not earlier than one (1) week and not later than two (2) weeks from the date of the advertisement, for the purpose of hearing comments and complaints regarding the proposed increase and explaining the reasons for such proposal;
- (2) The local board of education shall conduct a public hearing at the place and on the date advertised for the purpose of hearing comments and complaints regarding the proposed levy and explaining the reasons for such proposal; and
- (3) In the event that a combined taxing district desires to levy any one (1) of these taxes, the boards of education shall make a joint advertisement and hold a joint hearing in the manner prescribed heretofore for an individual school district.

Effective: April 14, 2026

History: Amended 2026 Ky. Acts ch. 161, sec. 84, effective April 14, 2026. -- Amended 2009 Ky. Acts ch. 99, sec. 2, effective July 1, 2009. -- Amended 2005 Ky. Acts ch. 168, sec. 128, effective March 18, 2005. -- Repealed and reenacted 1990 Ky. Acts ch. 476, Pt. V, sec. 458, effective July 13, 1990. -- Amended 1976 Ky. Acts ch. 127, sec. 11. -- Amended 1974 Ky. Acts ch. 125, sec. 2. -- Amended 1972 Ky. Acts ch. 203, sec. 23. -- Created 1966 Ky. Acts ch. 24, Part III, sec. 5.