

CHAPTER 248**(SB 101)**

AN ACT relating to county budgets.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Section 1. KRS 68.260 is amended to read as follows:

- (1) The proposed county budget, tentatively approved by the fiscal court and approved by the state local finance officer as to form and classification shall be submitted to the fiscal court for adoption not later than July 1 of each year ~~or within ten (10) days after receipt of the certified assessment from the Revenue Cabinet, as provided in KRS 133.180, whichever shall be later~~. The budget as presented and amended shall be adopted as of July 1. The county judge/executive shall cause a copy of the proposed budget to be posted in a conspicuous place in the courthouse near the front door, and be published pursuant to KRS Chapter 424, at least seven (7) days before final adoption by the fiscal court.
- (2) Any taxpayer or group of taxpayers may petition the fiscal court in respect to the budget or any part thereof before final adoption.
- (3) If the fiscal court rejects any part of the proposed budget, it shall make the changes in the nature and amount of funds a majority of the court considers desirable; but it has no power to make any change in the form or classification of the budget units or subdivisions of units.
- (4) ***The fiscal court may amend the budget on the basis of the assessment from the Revenue Cabinet. The fiscal court shall finalize the budget within thirty (30) days of the receipt of the certified assessment.***

Approved March 30, 2000

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