

424.130 Times and periods of publication -- Posting of delinquent tax lists.

(1) Except as otherwise provided in KRS 424.110 to 424.370 and notwithstanding any provision of existing law providing for different times or periods of publication, the times and periods of publications of advertisements required by law to be made in a newspaper shall be as follows:

- (a) When an advertisement is of a completed act, such as an ordinance, resolution, regulation, order, rule, report, statement, or certificate and the purpose of the publication is not to inform the public or the members of any class of persons that they may or shall do an act or exercise a right within a designated period or upon or by a designated date, the advertisement shall be published one (1) time only and within thirty (30) days after completion of the act. However, a failure to comply with this paragraph shall not invalidate any ordinance or resolution or subject a person to any of the penalties provided by KRS 424.990 unless such failure continues for a period of fifteen (15) days after notice to comply has been given him by registered letter.
- (b) When an advertisement is for the purpose of informing the public or the members of any class of persons that on or before a certain day they may or shall file a petition or exceptions or a remonstrance or protest or objection, or resist the granting of an application or petition, or present or file a claim, or submit a bid, the advertisement shall be published at least once, but may be published two (2) or more times, provided that one (1) publication occurs not less than seven (7) days nor more than twenty-one (21) days before the occurrence of the act or event.
- (c) When an advertisement is for the purpose of informing the public and the advertisement is a notice of delinquent taxes, or notice of the sale of tax claims, the advertisement shall be published either:
 - 1. Once a week for three (3) consecutive weeks; or
 - 2. One (1) time, preceded by a one-half (1/2) page notice of advertisement the preceding week. The one-half (1/2) page advertisement shall include notice that a list of uncollectible delinquent taxes is also available for public inspection in accordance with KRS 424.330 during normal business hours at the business address of the city or county and on an identified Internet Web site. The advertisement shall include the business address of the city or county and the Uniform Resource Locator (URL) for the Internet Web site where the document can be viewed. The Internet Web site shall be affiliated with the city or county and contain other information about the city or county government. The delinquent tax list shall be posted on the Internet Web site for a minimum of thirty (30) days and shall be updated weekly.

The provisions of this paragraph shall not be construed to require the advertisement of notice of delinquent state taxes which are collected by the state.

(d) Any advertisement not coming within the scope of paragraph (a), (b), or (c) of

this subsection, such as one for the purpose of informing the public or the members of any class of persons of the holding of an election, or of a public hearing, or of an examination, or of an opportunity for inspection, or of the due date of a tax or special assessment, shall be published at least once but may be published two (2) or more times, provided that one (1) publication occurs not less than seven (7) days nor more than twenty-one (21) days before the occurrence of the act or event, or in the case of an inspection period, the inspection period commences.

- (e) If the particular statute requiring that an advertisement be published provides that the day upon or by which, or the period within which, an act may or shall be done or a right exercised, or an event may or shall take place, is to be determined by computing time for the day of publication of an advertisement, the advertisement shall be published at least once, promptly, in accordance with the statute, and the computation of time shall be from the day of initial publication.
- (2) This section is not intended to supersede or affect any statute providing for notice of the fact that an adversary action in court has been commenced.

Effective: June 27, 2019

History: Amended 2019 Ky. Acts ch. 35, sec. 7, effective June 27, 2019. -- Amended 2011 Ky. Acts ch. 46, sec. 1, effective June 8, 2011. -- Amended 2006 Ky. Acts ch. 8, sec. 4, effective July 12, 2006. -- Amended 2002 Ky. Acts ch. 346, sec. 231, effective July 15, 2002. -- Amended 1988 Ky. Acts ch. 32, sec. 1, effective July 15, 1988. -- Amended 1960 Ky. Acts ch. 168, sec. 1. -- Created 1958 Ky. Acts ch. 42, sec. 3.