

# **Cost And Policy Considerations For State-Mandated Local Public Notices**

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## **Abstract**

Public notice is any attempt by a government to inform the public about some action, event, or circumstance of which members of the public might want or need to know. Most public notices are advertised in newspapers, and local officials have expressed the desire to post notices on the Internet in order to reduce costs. Typical local jurisdictions reported spending less than 1 percent of their general government funds on mandated public notices, but the cost of Internet posting could be negligible. Newspapers and the Internet reach different groups of people, and newspapers provide an opportunity for people who are not looking for notices to see them. The Internet provides little chance that these media “browsers” will see notices. Websites must be managed carefully in order to meet requirements like timely and constant availability for the required time period. The report makes three recommendations related to recovering the cost of delinquent tax advertising, statutory clarification, and requirements for Internet posting of notices.



## Foreword

The Legislative Research Commission was established in 1948 to provide the staffing essential to the smooth and efficient operation of the Kentucky General Assembly. Over the course of the last 70 years, this organization has evolved into today's LRC: a multifaceted organization filling the many needs of a modern state legislature. As Kentuckians, we are fortunate to have hundreds of knowledgeable and dedicated professionals who provide high levels of analysis, legislative support, and customer service.

The staff of the Program Review and Investigations Committee perform the important work of monitoring and evaluating governmental programs throughout the commonwealth. At the direction of the committee, they undertake a number of research reports every year, focusing on specific, well-defined questions of public policy.


Such work is done in collaboration with the community and within LRC. For this report, Program Review staff thank the officers and staff of the Kentucky Association of Counties, Kentucky League of Cities, Kentucky Press Association, Kentucky Association of County Treasurers and Financial Officers, Kentucky Association of School Business Officials, and Kentucky Sheriffs' Association for their extensive assistance with this study. Staff also acknowledge the assistance of the Department for Local Government, Department of Revenue, Department of Libraries and Archives, Kentucky Department of Education, Commonwealth Office of Technology, and Commonwealth Office of Broadband Outreach and Development.

Staff thank the numerous county clerks, county treasurers, city clerks, sheriffs, and other local officials who consented to interviews and questionnaires by phone, by email, and in person.

Kentucky Interactive LLC, Software Management LLC, and Data Design Inc. provided valuable information.

At the LRC, staff of the Project Center spent hours following up on county and city questionnaires. Office of Education Accountability staff provided and explained school district spending data. Staff of the Interim Joint Committee on Local Government gave important advice and explanations regarding local governments. The Office of Computing and Information Technology answered numerous questions.

Thank you for your interest in this publication, and thank you to everyone who made this report possible.



David A. Byerman  
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Legislative Research Commission  
Frankfort, Kentucky  
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## Summary

Public notice is any attempt to inform the public about some action, event, or circumstance of which members of the public might want or need to know. Examples of state-mandated notices for local governing bodies include election information, lists of delinquent taxes, new ordinances, financial statements, and hearings.

Governments traditionally have used a variety of methods to give public notice of upcoming or recent activities, from the town crier to the Internet. This report limits its scope to a comparison of newspapers and the Internet for the net cost of state-mandated notices by local jurisdictions. It excludes legal notices of judicial proceedings because they are covered as court costs.

Legislatures and courts have accepted that public notices fall short of informing everyone who might have an interest in them. Kentucky's notice laws do not inform as many people as possible, but they balance a number of competing interests, including cost.

As a portion of their general fund outlays, most local governments spend a small amount on public notice advertising in newspapers. The percentages vary from one locality to another, but the typical values are from \$6 to \$34 per \$10,000 of general government spending. School districts have spent less but in FY 2017 will have a significant increase.

Publishing lists of delinquent taxes is one of the larger public notice expenditures, but the statute provides for cost recovery through a formula developed by the Department of Revenue. Program Review staff determined that some counties lose money on the formula, in part because it does not account for differences between counties and in part because of the calculation method.

### Recommendation 3.1

**The Department of Revenue should review and consider modifying the delinquent tax advertisement recovery formula and tax sale procedures in order to make the formula more effective for all counties.**

The financial cost of posting notices to the Internet can be negligible, but proper security, timeliness, and accessibility depend on website hosting services and the skills and motivation of website managers.

An objective of public notices is to inform as many people as feasible about governmental actions affecting their welfare by using a publication method most likely to reach those interested. Some citizens, called "seekers" in this report, actively look for public notices. Others, probably the majority, are not looking for notices; this report calls them "browsers." The key public policy question seems to be whether government should expend effort to bring information to the attention of browsers or should simply ensure that information is available to seekers. Depending on the answer, different methods will be more or less effective.

Newspapers provide an effective means for seekers to find notices. Newspapers also place notices in front of readers among a limited amount of additional content, so browsers might see notices they are not looking for.

Public notice seekers on the Internet can find notices quickly. However, among more than a billion websites, browsers have little chance of seeing notices they are not looking for.

Newspapers reach fewer people than in previous years, but their readership remains significant. The number of people using the Internet is increasing and may exceed the number who read newspapers, but access may be limited in some areas. Newspapers and the Internet reach different mixes of people. Newspaper readers tend to be older than Internet users, and both newspapers and the Internet leave out some people with less education and lower income.

Some current and proposed statutes use a combination of newspaper publication and online posting of public notices. These usually involve publishing fewer or smaller newspaper notices and supplementing them with online notices. Examples include delinquent tax listings and several other statutes that specify a newspaper notice that gives a place or location where the detailed notice may be found. Except for the delinquent tax statute, the place is not defined, so it is not clear whether the place may be on the Internet. Other uncertainties could be addressed.

#### **Recommendation 6.1**

**In order to ensure compliance with legislative intent on public notices in current and future statutes, the General Assembly may wish to consider clarifying when the Internet may be a place or location that may be advertised, what government control of a website is needed, whether the website should be local or statewide, and how easy it should be to find online notices.**

Newspaper associations across the country have proposed state laws that require newspapers to create and maintain a statewide public notice website. Nine states have enacted some version of the proposal. In all cases, local jurisdictions must continue to publish notices in newspapers, so there would be little or no change in the cost of notices. This report contains a list of features to consider in a proposal.

A few current and proposed statutes permit Internet posting in lieu of newspaper publication. In addition to failing to reach browsers and leaving out some groups and some areas of the state, the Internet requires some care to ensure timely and constant availability of notices in an unaltered form for the necessary period. Procedures are also needed to remove and archive notices.

#### **Recommendation 6.2**

**If allowing Internet-only public notices, the General Assembly may wish to consider establishing requirements for proving that notices were posted and available unaltered for the specified period of time and may wish to consider establishing a time for removal of notices and a form for archiving them.**

Rather than using the same method for all notices, when considering different methods of disseminating public notices it might be helpful to decide how to best inform affected citizens for each type or category of notice, given the competing costs and benefits.

## Chapter 1

### Issues Surrounding Public Notice

At its December 16, 2014, meeting, the Program Review and Investigations Committee voted to conduct a study of statutory requirements that local jurisdictions, including cities, counties, and school boards, post information in local newspapers. Appendix A briefly summarizes how the study was conducted.

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Public notices inform the public about something people might want or need to know. This report focuses on notices for which local jurisdictions must cover some of the cost. This excludes “legal notices” of judicial proceedings.

Public notice is any attempt to inform the public about some action, event, or circumstance of which members of the public might want or need to know. Examples of state-mandated notices for local governing bodies include election information, lists of delinquent taxes, new ordinances, financial statements, and hearings. Appendix B contains examples of public notices.

Governments traditionally have used a variety of methods to give public notice of upcoming or recent activities, from the town crier to the Internet. This report limits its scope to a comparison of newspapers and the Internet.

To avoid confusion, this report focuses on public notices for which local jurisdictions must cover some of the cost. This report also takes into account partial recovery of the cost of public notices so that only the net cost to local jurisdictions is considered.

Public notices exclude what are called “legal notices” of judicial proceedings such as a pending lawsuit or a foreclosure. The cost of legal notices is paid from court costs, and legal notices often seek to notify a specific individual rather than the public at large.

### Conclusions

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This report has six conclusions.

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- Legislatures and courts have accepted that public notices fall short of informing everyone who might have an interest in them.
- As a portion of their general fund outlays, most local governments spend a small amount on public notice advertising in newspapers. The percentages vary from one locality to another.
- The financial cost of posting notices to the Internet can be negligible, but proper security, timeliness, and accessibility

depend on website hosting services and the skills and motivation of website managers.

- Newspapers reach fewer people than in previous years, but their readership remains significant. The number of people using the Internet is increasing and may exceed the number who read newspapers, but access may be limited in some areas. Newspapers and the Internet reach different mixes of people.
- Newspapers provide a means for citizens to find notices they are looking for. They also place public notices in front of readers among a limited amount of additional content, so readers might see notices they are not looking for.
- If citizens are looking for notices on the Internet, they can find them quickly. However, among more than a billion websites, users have little chance of seeing notices they are not looking for.

### Public Policy On Public Notice

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Reasons for public notice include

- informing the public about things affecting their welfare,
- assuring information will reach a substantial number of affected people, and
- assuring that notices are published where they are most likely to be seen.

Courts in the US have refrained from ruling on the elements required for public notice, but several decisions have contained statements of opinion on the reasons for public notice. These include

- informing the public concerning proceedings of a public nature for their general welfare,
- assuring that the published material will come to the attention of a substantial number of persons in the area affected, and
- assuring that notices are published where those most likely to be interested may see them.<sup>1</sup>

### Objective Of Notice

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How much effort should government expend to bring notices to people's attention versus simply making notices available for people looking for them? The decision will vary for different types of notices, such as changes in traffic laws or zoning.

The key public policy question seems to be whether government should expend effort to bring information to the attention of the public or should simply ensure that information is available to anyone looking for it. Depending on the answer, different methods will be more or less effective.

The decision may also vary for different types of information. Some information may be more important to the public generally or to specific individuals. If government wishes to ensure that the public knows about certain acts and events, then it might use a more active form of notice. For example, a change in a traffic law is of significant interest to all drivers, so normal notice of the statute is sometimes accompanied by a public relations campaign

and a phase-in period with warnings issued instead of traffic tickets.

On the other hand, a change in zoning is of particular interest to property owners near the affected property, so the normal notice of the hearing is often accompanied by a postal mailing to nearby property owners or by signs placed in the neighborhood.

When an event is imminent, different means of notification might be required. Kentucky's Open Meetings law specifies a variety of methods to announce an unscheduled meeting, including personal delivery, fax, mail, email, and posting in the building. It does not mention newspaper advertising (KRS 61.823).

It could be argued that certain government transparency needs are met simply by making information available for public inspection. If government is satisfied to place information where people might find it, then it might need only place it in an accessible location.

### **Responsibility For Notice**

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Statutes identify a local official responsible for publishing each type of notice. Failure to comply may void a government action or result in fines and forfeitures.

In Kentucky, statutes identify a local official who is responsible for ensuring that a particular public notice is published in the prescribed manner. When the notice is for a formal action of the local jurisdiction and the official fails to provide proper notice, affected citizens may bring suit to void the action. There are also fines and forfeitures of up to \$500 for failure to comply with public notice statutes.

### **Cost And Difficulty Of Notice**

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Cost of giving notice varies by method. Mail can be expensive. Larger newspapers tend to charge more than smaller ones.

Different approaches to providing notice have different degrees of difficulty. Some types of notice, not considered in this report, are to specific individuals and require postal mail, fax, or personal notice. Most of the variation in difficulty of providing notice is reflected in cost. Postal mail and other options for delivering notice directly to individuals can be time consuming and expensive. Among less direct methods, larger newspapers usually charge more for advertising notices than do smaller newspapers.

### **Reach Of Notice**

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Reach depends on demographics plus features of the medium like familiarity, accessibility, perceptibility, and word of mouth.

Newspaper publication and online posting are indirect methods of providing notice to the general public. The following list identifies several characteristics of media that need to be considered when deciding how to disseminate notices. Some of these characteristics

require consideration of demographics, such as age, gender, and geography.

- Familiarity—How familiar is the public with the medium?
- Accessibility—How many members of the public have access to and use the medium?
- Perceptibility—How likely are users of the medium to see and read the notice?
- Word of mouth—How likely are people who see a notice to pass the information along to those who need it?

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Reach will vary depending on whether or not someone is looking for the notice.

**Active And Passive Reach.** A discussion of reach has to consider both citizens who are looking for a notice and those who would benefit from it but are not aware of it. There appears to be little research on the question of how many people actively search for notices; how many simply run across them; and, if not actively searching, how many people read notices they run across. However, the reach of print and online media will differ for an active and a passive audience.

### Other Features Of Notice

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Features of notice include timeliness, proof of publication and availability, inalterability, and preservation.

Several other desirable features of public notice were identified and will be discussed in Chapter 5.

- Timeliness—Did the notice reach the public when it was needed?
- Proof of publication—Was the notice published or posted as required?
- Proof of availability—Was the notice actually available for viewing and searching in the needed time frame?
- Inalterability—Was the notice published and maintained with the correct content and format?
- Preservation—Is the notice archived as required by law or regulation?

### Balancing Needs

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Giving notice probably requires trade-offs of different features, such as reach versus cost and locality versus number of readers. Different methods might be best for different types of notice.

There are numerous examples of statutory requirements that fail to have one or more of the desired public notice features. In fact, it might not be possible for a notice to have all the desired features.

A significant trade-off is between reach and cost—it is more expensive to reach more people with greater certainty. Legislatures appear to accept that public notices will fail to reach some, perhaps many, citizens who might be interested, and courts have not overturned public notice laws on this point.



Another trade-off occurs in Kentucky's definition of a newspaper qualified to publish notices. KRS 424.120, the statute that governs newspaper qualifications, favors a local newspaper over a larger nearby newspaper, even when the local newspaper has many fewer readers in the area. In some small cities, residents will find city notices in the city newspaper and county notices in a different one. This law considers the competing needs of familiarity and accessibility.

The Internet has the potential to disseminate public notices at a lower cost than newspaper advertising, and there are powerful search tools, but there are some drawbacks. Each medium currently reaches some people that the other does not. Internet use remains low in some areas of the state. Perhaps of most concern, the Internet is vast by comparison with a newspaper. Citizens who are not looking for notices are unlikely to see them.

Rather than using the same method for all notices, when considering different methods of disseminating public notices it might be helpful to decide how to best inform affected citizens for each type or category of notice, given the competing costs and benefits.



## Chapter 2

### General Law Of Kentucky Public Notices

#### General Publication Requirements

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Public notice law encompasses KRS Chapter 424 and numerous other statutes. Enforcement is provided through fines and lawsuits to challenge government actions not properly advertised.

Kentucky's body of law regarding public notices encompasses KRS Chapter 424 and a number of other statutes throughout the Kentucky Revised Statutes. This study focuses on required notice publication by cities, counties, urban-county governments, consolidated local governments, special purpose governmental entities, and school districts.

Any person who violates a provision of KRS Chapter 424 is subject to a fine of \$50 to \$500. In addition, any officer who fails to comply shall, for each failure, forfeit \$50 to \$500 plus the costs of the proceedings and attorney fees in a civil action brought by a citizen (KRS 424.990). Under KRS 424.380, a formal action of a local jurisdiction, such as an ordinance, that requires newspaper publication may be challenged by a citizen in court. In some cases, courts have voided local actions, while in others they have found that substantial compliance with the law is sufficient.

#### Qualified Newspapers

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Kentucky does not have official newspapers. For a newspaper to be qualified, it must meet a number of detailed criteria, including principal office location, news content, frequency of publication, and amount of paid circulation in the local area.

Kentucky does not allow the designation of official newspapers. Newspapers in which required notices are published are those that at the time of publication meet the qualifications outlined in KRS 424.120. To be qualified, a newspaper must meet a number of detailed criteria.

The newspaper must maintain its principal office in the publication area, which is the area for which a notice is relevant. The office must gather news and solicit advertisements. The newspaper must be the type to which the general public resorts for events and current happenings, announcements, and other matters. The news content must be at least 25 percent of the total column space in more than one-half of its issues during a 12-month period. It must be published at least once a week for at least 50 weeks. It must consist of not less than four pages without a cover. The newspaper must be circulated generally in the area and must maintain a definite price not less than 50 percent of its published price. It must be paid for by at least 50 percent of those to whom distribution is made. If there is more than one newspaper that meets these

requirements, the one with the largest paid circulation for the publication area is the qualified newspaper.

If there is no qualified newspaper in a county, then the newspaper with the largest circulation in the county that is qualified in an adjoining Kentucky county is the qualified newspaper. The qualified newspaper may be published outside Kentucky only in exceptional circumstances.

## **Forms Of Local Government**

### **Cities**

As of January 1, 2015, Kentucky's cities were organized into two classifications, first class and home rule class. Home rule cities have a mayor-council, commission, and city manager form of government.<sup>2</sup> At this time, there are no cities of the first class. Louisville and Lexington operate under different types of government than other cities.

### **Counties**

Counties have a fiscal court made up of either the county judge/executive and three to eight justices of the peace, or the judge/executive and three county commissioners.<sup>3</sup> Fiscal courts have the authority to enact ordinances, issue regulations, levy taxes, issue bonds, and appropriate funds (KRS 67.083).

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Counties, county clerks, and sheriffs have some responsibility for public notices. These offices have a variety of financial arrangements with each other.

In addition to the fiscal court, two independently elected officials have some responsibility for public notices: the county clerk and sheriff. Both officials are fee officers. They collect fees that finance their operations, and any excess is transferred to the county. In counties with a population of more than 70,000, the state handles these officers' funds; in some other counties, the county by ordinance handles the officers' funds; and in other counties, the officers handle their own funds and settle accounts with the county at specified times.

### **Urban-County Governments**

An urban-county government merges all units of city and county government. It exercises the powers of counties and cities (KRS 67A.060). Kentucky currently has one urban-county government, the Lexington-Fayette Urban County Government. It is governed by a mayor and a legislative council.<sup>4</sup>

## **Consolidated Local Governments**

In a consolidated local government, the governmental functions vested in a city of the first class are consolidated with the governmental functions of the county containing the city.<sup>5</sup> It exercises the powers of counties and cities of the first class (KRS 67C.101). Executive and administrative powers are vested in the mayor. The legislative authority is vested in a council (KRS 67C.103; 67C.105). Other cities within the county remain independent. Kentucky currently has one consolidated local government, the Louisville/Jefferson County Metro Government.<sup>6</sup>

## **Special Purpose Governmental Entities**

Special purpose governmental entities have policy-making authority that is separate from the state and the governing body of the cities or counties in which they operate. Examples of services that may be provided include ambulance, emergency, and fire protection services; library services; river port services; and airport services (KRS 65A.010(9)).

## **School Districts**

Districts include county school districts and independent school districts. Each school district is managed by a board of education (KRS 160.010; 160.160(1)).

## **Matters Requiring Newspaper Publication**

The following sections describe some of the commonly published public notices. There are numerous other notices mandated throughout the Kentucky Revised Statutes, many of which are listed in Appendix C.

## **Financial Statements**

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Cities, counties, districts, and school districts generally must publish financial statements in a qualified newspaper. Quarterly statements may be published instead.

The Kentucky Revised Statutes contain a number of laws regarding publication of financial statements and audits. The exact requirements vary by statute and by size and income of the localities. Cities, counties, districts, and school districts generally must publish financial statements in full in a qualified newspaper (KRS 424.220). Exempted are urban-county governments and consolidated local governments (KRS 424.220).<sup>7</sup> Officials may publish quarterly statements in lieu of annual statements (KRS 424.230). For cities conducting audits, the publication

requirement for financial statements is satisfied if the city publishes an audit report and also publishes a legal display advertisement of not less than 6 column inches in a qualified newspaper (KRS 424.220(7)). KRS 160.463 specifically requires school districts in counties with more than 300,000 people to publish a full audited financial statement in the newspaper.

KRS 160.431 requires all school districts to post on their websites detailed financial reports monthly and annually. These are distinct from the printed financial statements.

### **Budgets**

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Counties, cities, school districts, and special purpose governmental entities must publish budget information.

Counties, cities, and school districts must publish in a qualified newspaper a summary of the annual budget or text of the budget ordinance. Special purpose governmental entities must publish in a qualified newspaper the location where the adopted budget may be examined. Consolidated local governments are exempt from a newspaper publication requirement (KRS 424.240; 424.250; 65A.080(2)).

### **Bids, Leases, And Nonprofessional Contractual Services**

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Local governments that have not adopted the Model Procurement Code must publish advertisements for bids of more than \$20,000.

Unless a local government has adopted the Model Procurement Code, it must publish advertisements for bids of more than \$20,000 in a qualified newspaper. A county may require the sheriff or county clerk to advertise for bids at a lower value (KRS 424.260).

### **Administrative Regulations**

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Local regulations are not valid until advertised by newspaper publication.

Local regulations intended to impose liabilities or restrictions upon the public are not valid until advertised by newspaper publication (KRS 424.270).

### **Taxes**

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Cities and counties must publish the due date and text of a proposal for and passage of an ad valorem tax ordinance. School districts must publish notice of a proposal for, hearing for, and adoption of school tax levies.

Notice of the due date and the full text of a proposal for an ad valorem tax by a city or county must be published in a qualified newspaper. Publication of passage of a city or county ordinance adopting the rate of the ad valorem tax levy satisfies this requirement if the tax due date is published as part of the ordinance (KRS 424.280; 65.125(2)(c); 67.077(2)).

A school district must publish a notice of a hearing to consider a general tax levy that exceeds a specified rate and must publish a notice of the adoption of the levy. These notices must appear in the

newspaper of largest circulation in the county, as display advertisements of not less than 12 column inches (KRS 160.470). Notice of a proposed new school tax levy for certain other types of taxes must be published at least once in a newspaper of general circulation published in the county (KRS 160.603).

### **Election Ballots**

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County clerks must publish detailed election ballot information. Costs of publication are paid by counties, cities, and districts, depending on circumstances.

County clerks must publish in a newspaper a copy of the face of the voting machines, or a copy of the ballot cards, or supplementary material on which appear the names of candidates or issues to be voted upon. If supplemental paper ballots have been approved, the paper ballots must also be published in a newspaper. The cost of publication is paid by the county, with some exceptions (KRS 424.290; 67.050(1)). Advertisements for city elections or district elections (other than a school district) are paid for by the city or the district (KRS 424.290). In school districts embracing designated cities, the expense is paid by the city. In all other school districts, the expense is paid by the county (KRS 160.240). “Designated cities” are listed by the Department of Education on its website (KRS 160.020(2)).

### **Delinquent Tax Lists**

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County clerks must publish the list of unpaid county tax bills available for sale. The cost of advertising is added to the bill. Cities may publish delinquent tax bills if they so choose. Delinquent tax lists may be published three times in a newspaper or once in a newspaper along with an ad indicating where the list may be found on the Internet.

Unpaid county taxes are subject to sale to collectors. Before each county’s annual sale of tax claims to collectors, the county clerk must publish in a qualified newspaper a list of all such bills available for sale (KRS 134.128(5)). “County” includes urban-county governments and consolidated local governments (KRS 134.010(4)). The cost of placing the advertisement is added to the amount of the bill and must be paid by the person paying the delinquent tax. The Department of Revenue has established a formula that may be used by counties in allocating the advertising costs among the delinquent tax claims. The formula takes into account that a percentage of delinquent tax claims remains unpaid (KRS 134.128(5)(c)). Under KRS 424.330, cities are exempt from publishing a delinquent tax list; however, they may publish if they so choose.

When publishing delinquent taxes, counties and cities must choose one of two publication options. The print-only option is publication of the full list in a qualified print newspaper once a week for 3 consecutive weeks. The combined option requires that, first, a one-half-page notice of advertisement be published in a qualified print newspaper announcing that a delinquent tax list will be published. The list itself must then be published 1 week later in a

qualified print newspaper. After that, the list must be available on a website for minimum of 30 days and must be updated weekly during that time. The website's Internet address must have been included in the one-half-page advertisement. The website must be affiliated with the city or county government and must contain other information about the city or county government (KRS 424.130(1)).

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The real property tax manual for county clerks describes only the combined option for delinquent tax notices.

**Delinquent Tax Advertising And County Clerk Manual.** The Department of Revenue publishes a real property tax manual for county clerks. The manual includes a description of the public notice requirements for delinquent taxes, but it describes only the combined option.<sup>8</sup> Several county clerks told Program Review staff that they thought the combined option was the only one.

### Invitations To Bid On Municipal Bonds

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Bids for general obligation or revenue bonds must be published both in the local area and in a manner that affords statewide notice.

Advertisements for bids for general obligation or revenue bonds must be published in the publication area and also in a manner that affords statewide notice. If the bonds are for \$10 million or more, an advertisement for bids must also be published in a publication having general circulation among bond buyers. Excepted are bonds issued to facilitate new or existing housing (KRS 424.360).

### Ordinances

---

City, county, and urban-county government ordinances must be published either in full or in summary in a qualified newspaper. Consolidated local governments are exempt.

City and county ordinances must be published in a qualified newspaper, either in full or in summary. If published in summary, a city must include the full text of any section that imposes taxes or fees, but there does not appear to be a similar requirement for counties (KRS 83A.060(9); 67.077(2)).

All ordinances of an urban-county government must be published in full or by a certified synopsis. The synopsis must contain the full text of any section that imposes taxes or fees. The publication must occur in the daily newspaper that has the largest circulation in the county and is published in the publication area (KRS 67A.070(4)).

A consolidated local government is exempt from publishing ordinances in a newspaper under KRS 67.077(5).



## Audits

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Cities must publish the location of their complete audit reports. Counties must publish the accountant's written report. Consolidated local governments must also publish their audits in a qualified newspaper.

Cities must publish their audits in a qualified newspaper. The advertisements must contain a statement that a copy of the complete audit report is on file at city hall. Each city must publish in a qualified newspaper an advertisement containing the auditor's opinion letter, a comparison of budgeted and actual expenditures showing the general fund and all major funds, and a statement that a copy of the complete audit report is available for public inspection at city hall (KRS 91A.040). Counties must publish in a qualified newspaper, following an audit, the accountant's written report (KRS 64.810(5)). Consolidated local governments must publish audits in a qualified newspaper (KRS 67C.133). Other statutes address audit publication in conjunction with financial statements.

## Hearings

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Numerous laws require newspaper publication of certain upcoming hearings, such as a hearing on increasing taxes or forming a taxing district.

While no single statute requires all public hearings to be advertised, there are numerous laws requiring publication of specific upcoming hearings in a qualified newspaper. Examples include hearings on tax increases, petitions to form a taxing district, and hearings on the creation of a regional wastewater commission (KRS 68.245; 132.027; 65.182; 65.8905). When a statute mandates notice of a hearing, KRS 424.130 prescribes the times and manner of advertisement.

## Times Of Publication

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KRS 424.130 supersedes most other statutes to determine when and how often notices should be published.

The times of publication are given by KRS 424.130 and elsewhere in KRS Chapter 424, notwithstanding any other statute on the matter.

- When the notice is of a completed act, such as an ordinance, resolution, or report, and the purpose is information only, the notice must be published one time, within 30 days after the act is completed.
- When the notice is to inform members of the public that by a certain day they may or shall take action, it must be published at least once but may be published two or more times, provided that one publication occurs between 7 and 21 days before the occurrence of the action.
- When the notice is to inform the public of delinquent taxes, it must be published as described on pages 11-12 of this report.

- When the notice is not one of the above, it must be published at least once, with one publication occurring no less than 7 days nor more than 21 days before the relevant date.
- However, when another statute specifies that some action or event must take place on or before a date or within a period, and that date or period is based on the date of publication, then the notice must be published promptly, and the date or period will be calculated from the date of first publication.

### **Newspaper Publication Rates**

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Newspapers must charge the lowest rate generally charged for advertising, including earned volume discounts. Cities may mail notices if mailing is less expensive.

Notwithstanding other statutes, any public agency required to publish notices or documents in a newspaper must be charged the lowest rate generally charged for advertising by the newspaper. For notices in classified format, the newspaper is entitled to receive the lowest noncontract classified rate paid by all advertisers. The advertisement must be set in no larger than 7-point type on solid leading. Volume discounts given to commercial customers must be extended to agencies. If a display form of advertisement is used, the newspaper may receive its lowest established display rate (KRS 424.160; 424.215).

Cities have the option of delivering public notice by first class mail, provided they can demonstrate that the cost of mailing is less than the cost of advertising (KRS 424.190(2)).

### **Proof Of Publication**

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An affidavit from a newspaper stating that an advertisement was published and attached to a copy counts as prima facie proof of publication. With some exceptions, officials are generally not required to obtain proof of publication.

KRS 424.170 defines what counts as prima facie proof of publication: an affidavit from a newspaper, stating that an advertisement has been published, attached to a copy of the advertisement.

The statutes do not specifically compel newspapers to provide proof of publication of a mandated public notice. With several exceptions, officials are generally not required to obtain proof of publication. The exceptions include the following.

- Cities, counties, urban-county governments, and consolidated local governments must deliver proof of publication of a code of ethics ordinance to the Department for Local Government (KRS 65.003).
- Political subdivisions publishing financial statements must file a copy of the advertisement with proof of publication in the

county clerk's office and with the auditor of public accounts (KRS 424.220).

- Officers collecting ad valorem taxes are not permitted to settle their tax accounts unless proof of publication of a notice of the tax due date has been submitted (KRS 424.280).

Whether or not it is required, proof of publication could be important should a question ever come before a court. An example of such a matter is a question of compliance under KRS 424.380 or 424.990, which might have consequences such as voiding an ordinance or fining a local official.

### Archiving Public Notices

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The Department for Libraries and Archives has the authority to survey and inspect local records and to enforce record retention regulations through the Attorney General.

Statute grants the Kentucky Department for Libraries and Archives authority over local government agency records. KRS 171.470 allows the department to survey such records and to request reports on records, records management, and disposal practices.

KRS 171.540 allows the department to inspect the records of any local or state agency and requires agency officials to cooperate.

KRS 171.530 allows the department to initiate action through the Attorney General for the recovery of records unlawfully removed.

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The State Archives and Records Commission determined public notices should be retained permanently. It is not clear whether the retention schedule can compel officials to obtain documents they are not otherwise required to possess.

The State Archives and Records Commission, attached to the department, is statutorily responsible for determining which public records are retained and for how long. The commission has determined that public notices should be retained permanently:

... records appraised as having historical, informational or evidential value that warrants preserving them permanently (forever) beyond the time needed for their intended administrative, legal or fiscal functions. These records may be destroyed **only** after the written permission is given by the State Archivist and after they are microfilmed ... [emphasis in original].<sup>9</sup>

As outlined above, public notice statutes do not require officials to obtain proof of publication or copies of the advertisements in most cases. It is not clear whether the department's record retention schedule can compel officials to obtain documents they are not otherwise required to possess.

### Statutes That Might Conflict

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Some statutes may be inconsistent with KRS Chapter 424. For instance, some specify publication in the newspaper with the largest circulation in the jurisdiction, whereas KRS 424.120 requires a qualified newspaper to have its principal office in the local area.

Some statutes differ from KRS Chapter 424. For example, under KRS 424.120 the qualified newspaper may be published weekly if it meets all other requirements. KRS 67A.070, however, says an urban-county government must publish ordinances or summaries in the daily newspaper that has the largest circulation in the county and is published in the publication area. This discrepancy is unlikely to cause conflict in practice, but it is an example of possible statutory conflict.

There are many statutes that specify publication in the newspaper having the largest circulation in the jurisdiction. They differ from KRS 424.120, which states that the qualified newspaper must have its office in the publication area. In some cities and counties, the newspaper with largest circulation will have its office in a nearby city or county and, therefore, will not qualify under this statute.

## Chapter 3

### Cost Of Newspaper Public Notices

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It is preferable to compare notice costs as percentages of total general government spending rather than as dollar amounts. Delinquent tax costs are partly recovered but are included in costs in this chapter.

Because of the dramatic differences in populations and budgets between the smallest and largest counties and cities, it is preferable to compare costs as percentages of spending rather than as total dollar amounts. This report focuses on the cost of state-mandated public notices as a portion of total general government expenditures.

One of the larger expenditures is publication of delinquent tax lists by county clerks, but a portion of the advertising cost is recovered through a fee that varies among counties. In this report, county delinquent tax costs were reduced by an average amount calculated from the fee formula. Cities sometimes also publish delinquent tax lists and recover a portion through fees, but the city costs used in this report did not account for any recovery.

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Different data were available for different units of local government:

- Counties FY 2015, all advertising, all media
- Cities FY 2014, state-mandated notices only
- Schools FY 2015, all newspaper advertising

In the analysis below, different sources of data were available for different units of local government. County numbers include all advertising in all media for FY 2015 except for some counties that provided state-mandated notice spending. City numbers are limited to state-mandated notice advertising for FY 2014. School district numbers include all newspaper advertising for FY 2015. All the numbers depend on how accurately these jurisdictions reported their expenditures.

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Local jurisdictions had difficulty separating state-mandated notice spending from other advertising costs. All numbers in this chapter should be considered estimates.

Local jurisdictions do not track state-mandated public notices separately from other advertising, so it was difficult for them to report state-mandated notice spending. Many local government officials estimated the amounts spent on state-mandated public notices. For this and other reasons outlined in Appendix A, most numbers in this chapter should be considered estimates.

### Spending By Counties

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County spending on notices could not be determined reliably because three county offices are involved, and counties keep their financial information in different ways.

The amount most counties spent on state-mandated public notice advertising could not be determined. County fiscal courts pay for most of the public notice advertising done by the county. However, advertisements for the two most expensive categories, delinquent taxes and elections, are placed by the county clerks. Sheriffs also publish some public notices. As described in Chapter 2, fiscal courts, county clerks, and sheriffs have a variety of financial arrangements, which makes it difficult to develop a reliable questionnaire to obtain spending information from counties.

For example, some county clerks told Program Review staff that they did not know the cost because they sent the invoices directly to the fiscal court. Some fiscal court treasurers did not know the cost of the county clerk's advertisements because they were included in the general category of county clerk's expenses.

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Only 41 counties provided usable responses to a staff questionnaire on state-mandated notice spending. Department for Local Government data for 71 more counties were used to supplement the responses.

After consulting with county clerks and county treasurers, Program Review staff developed a questionnaire that allowed for different financial situations. It was sent to county clerks and fiscal court treasurers for 118 counties. Louisville/Jefferson County Metro Government and Lexington-Fayette Urban County Government are included among the cities. Of the 118 counties, 41 provided usable information. Appendix D shows the county questionnaire.

Counties report their spending each quarter to the Department for Local Government using a uniform accounting system. The system contains a code for advertising, which may be any kind of advertising in any medium. For 71 counties that did not provide usable information to the staff questionnaire, the department's data were used. The six remaining counties did not provide advertising information to the department.

Table 3.1 shows the amounts reported. The numbers in the second and third columns are from the staff questionnaire and include only state-mandated public notices. The values are adjusted to remove the typical amount of the delinquent tax advertising cost recovered through fees. The numbers in the fourth and fifth columns are from the department and include all types of advertising.

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Questionnaire responses indicate that the median spent on state-mandated notices was \$23 of every \$10,000 of county general fund spending. Typical counties ranged from \$12 to \$34 per \$10,000. Other counties reported spending a median of \$34 per \$10,000 on all advertising, typically ranging from \$18 to \$62 per \$10,000.

Of counties providing data through the questionnaire, the median county spent 0.23 percent of its general fund expenditures on state-mandated public notices, or \$23 of every \$10,000 spent in FY 2015. The amount for a typical county varied from \$12 to \$34 per \$10,000.<sup>a</sup>

Of the other counties reporting their advertising expenditures to the department, the median county spent 0.34 percent of its general fund on advertising of all types in FY 2015, or \$34 of every \$10,000 spent. The amount for a typical county varied from \$18 to \$62 per \$10,000. Total advertising costs for 108 counties are reported in Table 3.1 along with the percentage of each county's general government expenditures that this represents. The other counties did not report advertising costs.

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<sup>a</sup> In this chapter, a "typical" local government was one whose percentage of advertising fell in the middle half of its group (that is, falling in the second or third quartile).

**Table 3.1**  
**Kentucky Counties' Advertising Cost Or State-Mandated Advertising Cost**  
**As A Percentage Of General Government Expenditures In Fiscal Year 2015**

| <b>County</b> | <b>State-Mandated<br/>Ad Cost*</b> | <b>State-Mandated<br/>As % Of<br/>Spending*</b> | <b>All Ad Costs**</b> | <b>All Ads<br/>As % Of<br/>Spending**</b> |
|---------------|------------------------------------|---|-----------------------|---|
| Adair         |                                    |   | \$8,183               | 0.74%                                     |
| Allen         | \$8,909                            | 0.27%   |                       |   |
| Anderson      |                                    |   | 27                    | 0.00                                      |
| Ballard       |                                    |   | 3,886                 | 0.34                                      |
| Barren        | 2,301                              | 0.04  |                       |   |
| Bath          | 166                                | 0.02  |                       |   |
| Bell          |                                    |   | 24,928                | 0.90                                      |
| Boone         |                                    |   | 13,932                | 0.05                                      |
| Bourbon       |                                    |   | 6,537                 | 0.16                                      |
| Boyd          |                                    |   | 4,183                 | 0.05                                      |
| Boyle         | 14,264                             | 0.29  |                       |   |
| Bracken       |                                    |   | 5,429                 | 0.38                                      |
| Breathitt     |                                    |   | 9,568                 | 0.55                                      |
| Breckinridge  |                                    |   | 8,138                 | 0.39                                      |
| Bullitt       |                                    |   | 29,756                | 0.48                                      |
| Butler        |                                    |   | 2,798                 | 0.20                                      |
| Caldwell      |                                    |   | 6,183                 | 0.30                                      |
| Calloway      |                                    |   | 11,473                | 0.51                                      |
| Campbell      | 16,881                             | 0.21  |                       |   |
| Carroll       |                                    |   | 31,127                | 1.51                                      |
| Carter        |                                    |   | 1,636                 | 0.11                                      |
| Casey         | 4,303                              | 0.16  |                       |   |
| Christian     |                                    |   | 10,299                | 0.25                                      |
| Clark         |                                    |   | 25,976                | 0.31                                      |
| Clay          |                                    |   | 15,184                | 0.91                                      |
| Clinton       |                                    |   | 5,525                 | 0.94                                      |
| Crittenden    | 909                                | 0.14  |                       |   |
| Cumberland    |                                    |   | 3,571                 | 0.34                                      |
| Daviess       | 34,875                             | 0.23  |                       |   |
| Edmonson      |                                    |   | 6,225                 | 0.36                                      |
| Elliott       |                                    |   | 3,455                 | 0.33                                      |
| Estill        |                                    |   | 3,614                 | 0.23                                      |
| Fleming       | 2,986                              | 0.18  |                       |   |
| Floyd         |                                    |   | 43,051                | 0.82                                      |
| Franklin      |                                    |   | 10,399                | 0.12                                      |
| Fulton        |                                    |   | 5,205                 | 0.62                                      |
| Gallatin      |                                    |   | 8,361                 | 0.53                                      |
| Garrard       |                                    |   | 6,201                 | 0.27                                      |

| <b>County</b> | <b>State-Mandated<br/>Ad Cost*</b> | <b>State-Mandated<br/>As % Of<br/>Spending*</b> | <b>All Ad Costs**</b> | <b>All Ads<br/>As % Of<br/>Spending**</b> |
|---------------|------------------------------------|---|-----------------------|---|
| Grant         | 4,142                              | 0.12  |                       |   |
| Graves        | 2,658                              | 0.11  |                       |   |
| Grayson       | 4,292                              | 0.26  |                       |   |
| Green         |                                    |   | 5,516                 | 0.60                                      |
| Hancock       |                                    |   | 4,295                 | 0.12                                      |
| Hardin        | 21,267                             | 0.14  |                       |   |
| Harlan        | 17,739                             | 0.37  |                       |   |
| Harrison      | 8,368                              | 0.24  |                       |   |
| Hart          |                                    |   | 3,150                 | 0.21                                      |
| Henderson     | 11,552                             | 0.15  |                       |   |
| Henry         | 4,803                              | 0.18  |                       |   |
| Hopkins       |                                    |   | 50,950                | 0.94                                      |
| Jackson       |                                    |   | 14,363                | 0.53                                      |
| Jessamine     | 11,582                             | 0.14  |                       |   |
| Johnson       |                                    |   | 5,567                 | 0.18                                      |
| Kenton        | 62,802                             | 0.56  |                       |   |
| Knott         |                                    |   | 29,747                | 1.93                                      |
| Knox          |                                    |   | 15,106                | 0.83                                      |
| LaRue         |                                    |   | 6,773                 | 0.31                                      |
| Laurel        |                                    |   | 41,695                | 0.58                                      |
| Lawrence      | 7,685                              | 0.44  |                       |   |
| Lee           |                                    |   | 6,675                 | 0.50                                      |
| Leslie        | 38,907                             | 4.31  |                       |   |
| Letcher       |                                    |   | 30,636                | 1.52                                      |
| Lewis         |                                    |   | 4,874                 | 0.44                                      |
| Lincoln       | 4,616                              | 0.27  |                       |   |
| Livingston    |                                    |   | 6,396                 | 0.92                                      |
| Logan         |                                    |   | 5,574                 | 0.12                                      |
| Lyon          |                                    |   | 6,543                 | 0.35                                      |
| Madison       | 7,472                              | 0.10  |                       |   |
| Magoffin      |                                    |   | 24,138                | 1.53                                      |
| Marion        | 1,692                              | 0.05  |                       |   |
| Marshall      | 13,550                             | 0.26  |                       |   |
| Martin        |                                    |   | 15,069                | 0.88                                      |
| Mason         | 6,068                              | 0.30  |                       |   |
| McCracken     |                                    |   | 55,903                | 0.72                                      |
| McCreary      |                                    |   | 2,548                 | 0.13                                      |
| McLean        | 1,108                              | 0.08  |                       |   |
| Meade         |                                    |   | 31,289                | 0.87                                      |
| Menifee       | 9,375                              | 1.23  |                       |   |
| Mercer        |                                    |   | 4,029                 | 0.17                                      |
| Metcalfe      | 6,158                              | 0.46  |                       |   |



| <b>County</b> | <b>State-Mandated<br/>Ad Cost*</b> | <b>State-Mandated<br/>As % Of<br/>Spending*</b> | <b>All Ad Costs**</b> | <b>All Ads<br/>As % Of<br/>Spending**</b> |
|---------------|------------------------------------|---|-----------------------|---|
| Monroe        |                                    |   | 2,896                 | 0.30                                      |
| Montgomery    |                                    |   | 1,141                 | 0.04                                      |
| Morgan        |                                    |   | 1,991                 | 0.13                                      |
| Muhlenberg    | 1,658                              | 0.03  |                       |   |
| Nicholas      |                                    |   | 3,180                 | 0.20                                      |
| Ohio          | 3,100                              | 0.05  |                       |   |
| Oldham        |                                    |   | 21,088                | 0.17                                      |
| Owen          | 7,586                              | 0.31  |                       |   |
| Pendleton     | 24,012                             | 1.01  |                       |   |
| Perry         |                                    |   | 27,268                | 1.39                                      |
| Pike          | 26,070                             | 0.49  |                       |   |
| Powell        |                                    |   | 7,390                 | 0.32                                      |
| Pulaski       |                                    |   | 15,521                | 0.16                                      |
| Robertson     | 4,598                              | 0.63  |                       |   |
| Rowan         |                                    |   | 15,577                | 0.64                                      |
| Russell       |                                    |   | 4,975                 | 0.32                                      |
| Scott         |                                    |   | 8,775                 | 0.05                                      |
| Shelby        |                                    |   | 7,082                 | 0.12                                      |
| Simpson       |                                    |   | 8,653                 | 0.19                                      |
| Spencer       | 9,124                              | 0.25  |                       |   |
| Taylor        |                                    |   | 4,752                 | 0.17                                      |
| Todd          |                                    |   | 3,068                 | 0.44                                      |
| Trigg         |                                    |   | 7,689                 | 0.24                                      |
| Trimble       | 908                                | 0.07  |                       |   |
| Union         | 7,295                              | 0.31  |                       |   |
| Warren        |                                    |   | 44,936                | 0.36                                      |
| Washington    |                                    |   | 12,509                | 0.54                                      |
| Wayne         |                                    |   | 12,126                | 0.35                                      |
| Webster       | 4,382                              | 0.19  |                       |   |
| Whitley       | 9,027                              | 0.37  |                       |   |
| Wolfe         |                                    |   | 3,138                 | 0.34                                      |
| Woodford      | 2,316                              | 0.03  |                       |   |

Note: Overall advertising cost was calculated from general government expenditures that each county reported to the Department for Local Government and coded as or described as advertising. Percentages are calculated based on total general government expenditures reported by each county. Number of counties having usable responses to staff questionnaire: 41. Number of other counties reporting advertising expenditures to the department: 71. Counties omitted, having no data: 6 (Carlisle, Greenup, Hickman, Nelson, Owsley, and Rockcastle).

\*These columns show counties that responded to the staff questionnaire with usable information. Typical fees recovered 34.2 percent of delinquent tax advertising cost, so that amount was subtracted from reported costs.

\*\*These columns show counties that did not respond to the staff questionnaire with usable information but provided advertising expenditures to the department.

Source: Program Review staff compilation of data from the Department for Local Government and questionnaire responses.

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There are limitations to both sets of numbers.

There are limitations to the questionnaire numbers. Several counties included nonmandated notices in their questionnaire responses. The questionnaire might have underrepresented spending in some other counties because only one official responded.

There are limitations to the numbers from the Department for Local Government. Because some counties did not separately record advertising by the county clerks, some of the numbers might not include all state-mandated notice spending. On the other hand, the numbers also included discretionary advertising such as cultural events, so some numbers might be greater than the amount spent on state-mandated notices alone. Not all of the numbers are accurate; Program Review staff found some amounts that were miscoded, but the overall effect of miscoding is not known.

Sheriffs reported spending minimal amounts for public notices, primarily advertising the due dates of ad valorem taxes and publishing the sheriffs' audits and financial statements. Some sheriffs' advertising costs are included in county fiscal courts' expenditures, but they might not be identified as such. Sheriffs have to pay to publish notices of certain special elections, such as alcohol sales referenda, but these are not regular annual expenditures.

### Spending By Cities

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Cities' reported spending on state-mandated notices was compared with their total general government spending. The median amount was \$16 of each \$10,000 spent. The typical range was \$6 to \$34 of every \$10,000.

Because a city has only one set of books, cities responded to the Program Review staff questionnaire with clearer spending information than did the counties. Cities do not use a common accounting framework, but the Department for Local Government was able to provide data to estimate the total general government spending by most cities as of FY 2014. Appendix E shows the staff questionnaire.

Analysis of questionnaire responses suggested that in FY 2014, the median city used approximately 0.16 percent of its general government spending for state-mandated public notices, which is \$16 for every \$10,000 of general government spending. The typical city spent from \$6 to \$34 per \$10,000. State-mandated advertising costs for 119 Kentucky cities that responded to the questionnaire are reported in Table 3.2 along with the percentage of each city's general government expenditures that those costs represent.

**Table 3.2**  
**Kentucky Cities' State-Mandated Advertising Cost**  
**As A Percentage Of General Government Expenditures In Fiscal Year 2014**

| City             | State-Mandated Ad Cost | Ad Cost As % Of Spending | City           | State-Mandated Ad Cost | Ad Cost As % Of Spending |
|------------------|------------------------|--------------------------|----------------|------------------------|--------------------------|
| Alexandria       | \$1,646                | 0.04%                    | Georgetown     | \$5,795                | 0.02%                    |
| Barbourville     | 5,313                  | 0.16                     | Glasgow        | 5,086                  | 0.04                     |
| Bardstown        | 9,869                  | 0.12                     | Goshen         | 1,981                  | 0.68                     |
| Bardwell         | 591                    | 0.15                     | Greenville     | 1,631                  | 0.08                     |
| Beattyville      | 2,434                  | 0.10                     | Harlan         | 1,500                  | 0.08                     |
| Beaver Dam       | 3,575                  | 0.21                     | Hazard         | 5,555                  | 0.06                     |
| Bellevue         | 4,047                  | 0.09                     | Hickman        | 2,982                  | 0.25                     |
| Bloomfield       | 2,385                  | 0.36                     | Hillview       | 8,269                  | 0.31                     |
| Bonnieville      | 515                    | 1.52                     | Hopkinsville   | 8,869                  | 0.03                     |
| Bowling Green    | 14,998                 | 0.02                     | Horse Cave     | 3,891                  | 0.30                     |
| Brownsville      | 1,700                  | 0.22                     | Hyden          | 264                    | 0.10                     |
| Burnside         | 10,286                 | 1.12                     | Independence   | 12,096                 | 0.17                     |
| Cadiz            | 4,729                  | 0.17                     | Inez           | 571                    | 0.41                     |
| Campbellsburg    | 951                    | 0.24                     | Irvine         | 745                    | 0.09                     |
| Campbellsville   | 3,206                  | 0.04                     | Jeffersontown  | 22,470                 | 0.08                     |
| Catlettsburg     | 7,527                  | 0.40                     | Jeffersonville | 1,141                  | 0.44                     |
| Cave City        | 4,245                  | 0.18                     | Kevil          | \$732                  | 0.45                     |
| Centertown       | 500                    | 0.15                     | Lakeside Park  | 5,280                  | 0.30                     |
| Clay             | 900                    | 0.29                     | Langdon Place  | 1,000                  | 0.39                     |
| Corbin           | 19,817                 | 0.22                     | Lawrenceburg   | 6,051                  | 0.13                     |
| Corydon          | 779                    | 0.33                     | Leitchfield    | 2,476                  | 0.04                     |
| Covington        | 14,500                 | 0.03                     | Lewisburg      | 2,396                  | 0.52                     |
| Crescent Springs | 3,144                  | 0.14                     | Lexington      | 102,129                | 0.03                     |
| Crestview        | 350                    | 0.29                     | Liberty        | 925                    | 0.05                     |
| Crestview Hills  | 6,450                  | 0.26                     | Livermore      | 626                    | 0.13                     |
| Crittenden       | 589                    | 0.08                     | London         | 11,334                 | 0.12                     |
| Danville         | 13,462                 | 0.09                     | Louisville     | 193,232                | 0.02                     |
| Dawson Springs   | 1,139                  | 0.08                     | Lyndon         | 12,990                 | 0.80                     |
| Dixon            | 1,100                  | 0.83                     | Lynnview       | 0                      | 0.00                     |
| Dover            | 0                      | 0.00                     | Madisonville   | 8,500                  | 0.04                     |
| Dry Ridge        | 1,966                  | 0.12                     | Martin         | 331                    | 0.04                     |
| Eddyville        | 3,707                  | 0.17                     | Meadow Vale    | 500                    | 0.16                     |
| Edgewood         | 3,172                  | 0.06                     | Melbourne      | 751                    | 0.44                     |
| Elizabethtown    | 12,498                 | 0.04                     | Millersburg    | 6,080                  | 1.65                     |
| Elkton           | 4,623                  | 0.36                     | Morgantown     | 4,712                  | 0.21                     |
| Eminence         | 4,234                  | 0.34                     | Mount Olivet   | 600                    | 2.12                     |
| Erlanger         | 6,090                  | 0.04                     | New Castle     | 3,800                  | 0.86                     |
| Fincastle        | 3,423                  | 1.95                     | New Haven      | 2,654                  | 0.54                     |
| Fleming Neon     | 264                    | 0.06                     | Newport        | 3,614                  | 0.01                     |
| Flemingsburg     | 3,139                  | 0.18                     | Nicholasville  | 7,475                  | 0.03                     |
| Florence         | 4,878                  | 0.02                     | Owensboro      | 31,261                 | 0.04                     |
| Fort Mitchell    | 7,404                  | 0.16                     | Paducah        | 29,000                 | 0.06                     |
| Fort Wright      | 3,825                  | 0.11                     | Paintsville    | 4,478                  | 0.06                     |
| Fulton           | 1,500                  | 0.08                     | Park City      | 2,402                  | 0.85                     |

| City            | State-Mandated Ad Cost | Ad Cost As % Of Spending | City              | State-Mandated Ad Cost | Ad Cost As % Of Spending |
|-----------------|------------------------|--------------------------|-------------------|------------------------|--------------------------|
| Parkway Village | 0                      | 0.00                     | Simpsonville      | 4,351                  | 0.34                     |
| Pembroke        | 938                    | 0.45                     | Smiths Grove      | 1,500                  | 0.54                     |
| Perryville      | 770                    | 0.30                     | Southgate         | 3,065                  | 0.15                     |
| Powderly        | 561                    | 0.19                     | Springfield       | 5,000                  | 0.20                     |
| Prestonsburg    | 3,286                  | 0.04                     | St. Matthews      | 12,137                 | 0.12                     |
| Riverwood       | 100                    | 0.07                     | Stanford          | 517                    | 0.02                     |
| Rolling Hills   | 1,285                  | 0.71                     | Versailles        | 5,600                  | 0.05                     |
| Russell         | 9,685                  | 0.28                     | Villa Hills       | 5,403                  | 0.20                     |
| Russell Springs | 0                      | 0.00                     | Vine Grove        | 3,629                  | 0.26                     |
| Sacramento      | 1,335                  | 0.66                     | Wayland           | 1,266                  | 0.52                     |
| Sadieville      | 1,545                  | 0.52                     | Wickliffe         | 2,200                  | 0.31                     |
| Salem           | 200                    | 0.19                     | Williamsburg      | 30,000                 | 0.76                     |
| Scottsville     | 4,100                  | 0.10                     | Windy Hills       | 1,974                  | 0.30                     |
| Shelbyville     | 947                    | 0.01                     | Worthington Hills | 5,387                  | 1.55                     |
| Shepherdsville  | 8,321                  | 0.06                     | Wurtland          | 3,759                  | 1.67                     |
| Silver Grove    | 1,694                  | 0.29                     |                   |                        |                          |

Note: Amounts are state-mandated advertising only. Number of cities with both total general government expenditures and questionnaire responses: 119.

Source: Program Review staff compilation of data from the Department for Local Government and questionnaire responses.

These numbers have limitations.

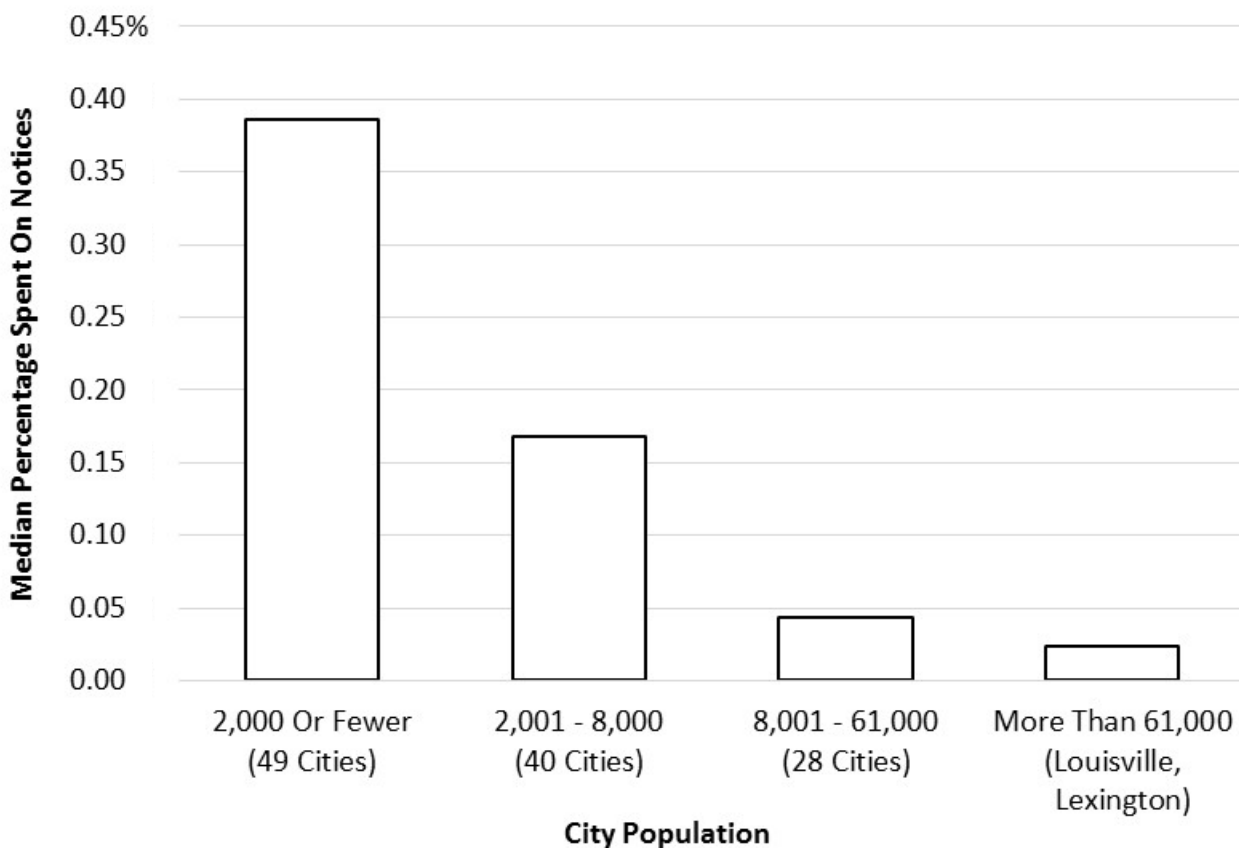
These numbers have limitations. Not all cities reported their general government expenditures in the same way, so some might include categories that others did not. The cities represented are only those that responded to the questionnaire with FY 2014 state-mandated public notice costs and also appeared in the department's data.

### Variation In City Spending By City Size

Smaller cities spent a much larger percentage of their general government funds on state-mandated public notices than larger cities did.

Data from the questionnaire indicated that the burden of publishing public notices is greater for smaller cities than for larger cities. Figure 3.A illustrates that the median cost of publishing state-mandated notices was a much larger percentage of general government spending for cities of 2,000 or fewer people than for the two largest cities.

**Figure 3.A**  
**Median City Spending On State-Mandated Public Notices**  
**As A Percentage Of General Government Spending**  
**Fiscal Year 2014**



Source: Program Review staff analysis of questionnaire data from 119 cities and US Bureau of the Census population estimates for 2014.

### Spending By School Districts

Schools publish notices related to tax levies, bids and procurements, and budgets. After being exempt since 2003, schools will have to publish financial statements and school report cards in FY 2017, including the FY 2016 financial statement.

School districts are responsible for publishing notices of tax hearings, approved tax rates, and district budgets. Districts that have not adopted the Model Procurement Code must advertise notices of bids and procurements in newspapers. An officer of the Kentucky Association of School Business Officials estimated that fewer than 40 of 173 districts fell into that group. Accordingly, most districts have adopted the code and are no longer obligated to advertise bids and procurements in newspapers.

### Upcoming Additional Costs

Language in every budget bill since 2003 RS HB 269 exempted school districts from publishing their financial statements and

school report cards. However, this language was vetoed in 2016 RS HB 303, reinstating the publishing requirements. In FY 2017, they will once again have to publish financial statements and school report cards, including the financial statement for FY 2016. The addition of these large notices will likely increase districts' advertising expenses significantly. At the time of this writing, the Kentucky Department of Education had obtained information from most districts about the cost of publishing financial statements but not about the cost of school report cards.

### Past And Projected School District Spending

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Staff analyzed data from the statewide school accounting system and an agency survey of the new costs of publishing financial statements.

All school districts use the same accounting system, which is managed by the Kentucky Department of Education. Program Review staff were able to obtain data showing all expenditures from the general fund for newspaper advertising. The department also provided the results of a survey showing the amounts that districts expected to spend on financial statement advertising in FY 2017.

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The cost to school districts of all newspaper advertising was compared with their total general fund spending for FY 2015 and projected amounts for FY 2017 that include financial statements.

Newspaper advertising costs for 151 Kentucky school districts along with the percentage of each school district's general fund expenditures that the costs represent are reported in Table 3.3. The table also shows projected amounts for FY 2017 obtained by adding the FY 2015 amounts to the expected cost of financial statement advertising.

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In FY 2015, the median spending on newspaper advertising was \$2 for every \$10,000 of general fund, typically ranging from \$1 to \$4 per \$10,000. For FY 2017, the expected amounts increase to \$3 per \$10,000, but some districts report having to spend many times as much as in FY 2015.

For FY 2015, the median school district spent 0.02 percent of its general fund spending on newspaper advertising, which is \$2 for every \$10,000 spent. The advertising spending in a typical district varied from \$1 to \$4 per \$10,000. Anecdotal information from the Kentucky Association of School Business Officials suggested that in most cases the amount spent on mandated public notices was significantly less than the total newspaper advertising figure.

The median amount projected with the added cost of financial statements, assuming otherwise the same spending as reported for FY 2015, was 0.3 percent or \$3 for every \$10,000, typically ranging from \$2 to \$5 per \$10,000. The median increase over FY 2015 was 30.5 percent. Jefferson County reported that it will spend almost 33 times as much as it did before. Adair County reported that it will spend 12 times as much as it did previously.

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Publishing school report cards will likely increase school district advertising costs further, perhaps significantly.

Publishing school report cards will likely increase school district advertising costs further, perhaps significantly.

**Table 3.3**  
**Kentucky School Districts FY 2015 Advertising Cost And FY 2017 Projected Cost**  
**With Financial Statements As Percentages Of General Fund Expenditures**

| District            | FY 2015  |                   | FY 2017          |                    |
|---------------------|----------|-------------------|------------------|--------------------|
|                     | Ad Total | % Of Expenditures | Projected Total* | % Of Expenditures* |
| Adair               | \$48     | 0.00%             | \$613            | 0.00%              |
| Allen               | 1,539    | 0.01              | 3,239            | 0.02               |
| Anderson            | 2,231    | 0.01              | 2,735            | 0.01               |
| Ashland Ind.        | 5,519    | 0.03              | 9,219            | 0.05               |
| Augusta Ind.        | NA       | NA                | 580              | NA                 |
| Ballard             | 1,320    | 0.02              | 1,961            | 0.02               |
| Barbourville Ind.   | 1,198    | 0.03              | 1,827            | 0.05               |
| Bardstown Ind.      | 6,380    | 0.04              | 8,154            | 0.05               |
| Barren              | 16,320   | 0.06              | 17,832           | 0.06               |
| Bath                | 2,233    | 0.02              | 3,115            | 0.02               |
| Beechwood Ind.      | 1,860    | 0.02              | 4,610            | 0.05               |
| Bell                | 23,212   | 0.12              | 26,764           | 0.14               |
| Bellevue Ind.       | 870      | 0.02              | 1,666            | 0.03               |
| Berea Ind.          | 3,517    | 0.05              | 3,926            | 0.05               |
| Boone               | 3,382    | 0.00              | 4,147            | 0.00               |
| Bourbon             | NA       | NA                | 1,450            | NA                 |
| Bowling Green Ind.  | 19,035   | 0.07              | 22,702           | 0.08               |
| Boyd                | 3,754    | 0.02              | 6,967            | 0.03               |
| Boyle               | 5,643    | 0.03              | 6,150            | 0.04               |
| Bracken             | 846      | 0.01              | 1,290            | 0.02               |
| Breathitt           | 3,052    | 0.02              | 3,262            | 0.03               |
| Breckinridge        | 2,743    | 0.02              | 3,543            | 0.02               |
| Bullitt             | 3,952    | 0.01              | 6,927            | 0.01               |
| Burgin Ind.         | NA       | NA                | 304              | NA                 |
| Butler              | 3,557    | 0.03              | 5,381            | 0.04               |
| Caldwell            | 2,266    | 0.02              | 2,622            | 0.02               |
| Calloway            | 5,560    | 0.03              | 6,985            | 0.04               |
| Campbell            | 887      | 0.00              | 2,965            | 0.01               |
| Campbellsville Ind. | 2,647    | 0.04              | 3,297            | 0.04               |
| Carlisle            | 790      | 0.02              | 1,540            | 0.03               |
| Carroll             | 5,667    | 0.04              | 6,199            | 0.04               |
| Carter              | 6,185    | 0.02              | 7,838            | 0.03               |
| Casey               | 7,165    | 0.05              | 7,595            | 0.06               |
| Caverna Ind.        | 7,826    | 0.15              | 8,811            | 0.17               |
| Christian           | NA       | NA                | 2,432            | NA                 |
| Clark               | 15,177   | 0.04              | 15,957           | 0.05               |
| Clay                | 3,787    | 0.02              | 5,677            | 0.03               |
| Clinton             | 105      | 0.00              | 1,105            | 0.01               |
| Cloverport Ind.     | 1,395    | 0.05              | 1,595            | 0.06               |
| Corbin Ind.         | 3,594    | 0.02              | 4,417            | 0.03               |
| Covington Ind.      | 2,314    | 0.01              | 5,814            | 0.02               |
| Crittenden          | 1,612    | 0.02              | 1,912            | 0.02               |
| Cumberland          | NA       | NA                | 484              | NA                 |

| District              | FY 2015  |                   | FY 2017          |                    |
|-----------------------|----------|-------------------|------------------|--------------------|
|                       | Ad Total | % Of Expenditures | Projected Total* | % Of Expenditures* |
| Danville Ind.         | 2,545    | 0.02              | 3,868            | 0.03               |
| Daviess               | NA       | NA                | 6,446            | NA                 |
| Dawson Springs Ind.   | 235      | 0.01              | 425              | 0.01               |
| Dayton Ind.           | 3,919    | 0.07              | 6,455            | 0.11               |
| East Bernstadt Ind.   | 1,219    | 0.05              | 1,471            | 0.05               |
| Edmonson              | 740      | 0.01              | 1,982            | 0.02               |
| Elizabethtown Ind.    | 6,467    | 0.04              | 8,403            | 0.05               |
| Elliott               | 484      | 0.01              | 982              | 0.02               |
| Eminence Ind.         | 2,854    | 0.06              | 4,789            | 0.10               |
| Erlanger-Elsmere Ind. | 1,984    | 0.01              | 4,511            | 0.03               |
| Estill                | 1,554    | 0.01              | 1,866            | 0.01               |
| Fairview Ind.         | 3,245    | 0.05              | 5,127            | 0.09               |
| Fayette               | NA       | NA                | 25,622           | NA                 |
| Fleming               | 1,500    | 0.01              | —                | —                  |
| Floyd                 | 3,676    | 0.01              | 5,627            | 0.01               |
| Fort Thomas Ind.      | 2,539    | 0.01              | 3,723            | 0.02               |
| Frankfort Ind.        | NA       | NA                | 905              | NA                 |
| Franklin              | 2,936    | 0.01              | 4,773            | 0.01               |
| Fulton                | 33       | 0.00              | 291              | 0.01               |
| Fulton Ind.           | 539      | 0.02              | 1,079            | 0.04               |
| Gallatin              | 1,662    | 0.01              | 2,448            | 0.02               |
| Garrard               | 799      | 0.00              | 1,459            | 0.01               |
| Glasgow Ind.          | 4,094    | 0.03              | 5,285            | 0.04               |
| Grant                 | 6,916    | 0.03              | 7,616            | 0.03               |
| Graves                | 1,400    | 0.01              | 2,325            | 0.01               |
| Grayson               | 4,706    | 0.02              | 5,350            | 0.02               |
| Green                 | NA       | NA                | 483              | NA                 |
| Greenup               | 6,061    | 0.03              | 9,090            | 0.05               |
| Hancock               | 5,376    | 0.05              | 6,289            | 0.05               |
| Hardin                | 16,644   | 0.02              | 20,783           | 0.02               |
| Harlan                | 1,842    | 0.01              | 4,242            | 0.02               |
| Harlan Ind.           | 2,883    | 0.07              | 4,207            | 0.10               |
| Harrison              | 6,745    | 0.04              | 8,245            | 0.05               |
| Hart                  | 1,800    | 0.01              | 2,916            | 0.02               |
| Henderson             | 5,503    | 0.01              | 7,691            | 0.02               |
| Henry                 | 2,015    | 0.01              | 2,695            | 0.02               |
| Hickman               | 2,228    | 0.04              | 2,558            | 0.05               |
| Hopkins               | 8,687    | 0.02              | 10,364           | 0.02               |
| Jackson               | 4,368    | 0.03              | 5,043            | 0.04               |
| Jackson Ind.          | 2,001    | 0.09              | 2,251            | 0.11               |
| Jefferson             | 10,994   | 0.00              | 370,994          | 0.04               |
| Jenkins Ind.          | 1,932    | 0.05              | 2,388            | 0.06               |
| Jessamine             | 4,112    | 0.01              | 6,078            | 0.01               |
| Johnson               | 921      | 0.00              | 1,662            | 0.01               |
| Kenton                | 6,404    | 0.01              | 11,229           | 0.01               |
| Knott                 | 11,385   | 0.07              | 11,910           | 0.08               |
| Knox                  | 17,478   | 0.06              | 19,544           | 0.07               |



| District         | FY 2015  |                   | FY 2017          |                    |
|------------------|----------|-------------------|------------------|--------------------|
|                  | Ad Total | % Of Expenditures | Projected Total* | % Of Expenditures* |
| LaRue            | 3,738    | 0.03              | 4,287            | 0.03               |
| Laurel           | 11,694   | 0.02              | 12,553           | 0.02               |
| Lawrence         | 1,735    | 0.01              | —                | —                  |
| Lee              | 5,890    | 0.10              | 6,880            | 0.12               |
| Leslie           | 938      | 0.01              | 5,926            | 0.06               |
| Letcher          | 11,066   | 0.05              | —                | —                  |
| Lewis            | 2,262    | 0.02              | 5,262            | 0.04               |
| Lincoln          | 1,808    | 0.01              | 2,211            | 0.01               |
| Livingston       | 3,957    | 0.05              | 4,299            | 0.05               |
| Logan            | NA       | NA                | 1,201            | NA                 |
| Ludlow Ind.      | 1,356    | 0.02              | 3,063            | 0.05               |
| Lyon             | 6,485    | 0.12              | 6,947            | 0.12               |
| Madison          | 5,026    | 0.01              | 6,221            | 0.01               |
| Magoffin         | 2,427    | 0.02              | —                | —                  |
| Marion           | 7,107    | 0.04              | —                | —                  |
| Marshall         | 6,943    | 0.02              | 9,943            | 0.03               |
| Martin           | 4,179    | 0.03              | 4,740            | 0.04               |
| Mason            | 3,778    | 0.02              | 6,224            | 0.04               |
| Mayfield Ind.    | NA       | NA                | 619              | NA                 |
| McCracken        | 20,929   | 0.05              | 29,656           | 0.07               |
| McCreary         | 10,957   | 0.06              | 14,957           | 0.09               |
| McLean           | 3,038    | 0.03              | 3,637            | 0.04               |
| Meade            | 4,656    | 0.02              | 5,031            | 0.02               |
| Menifee          | 931      | 0.01              | 1,309            | 0.02               |
| Mercer           | 9,495    | 0.05              | —                | —                  |
| Metcalfe         | 3,580    | 0.03              | —                | —                  |
| Middlesboro Ind. | NA       | NA                | 2,880            | NA                 |
| Monroe           | 428      | 0.00              | 812              | 0.01               |
| Montgomery       | 3,604    | 0.01              | 4,143            | 0.01               |
| Morgan           | 2,007    | 0.02              | 2,963            | 0.02               |
| Muhlenberg       | 12,023   | 0.03              | 12,529           | 0.03               |
| Murray Ind.      | 12,878   | 0.14              | 14,138           | 0.15               |
| Nelson           | 7,189    | 0.02              | 9,320            | 0.03               |
| Newport Ind.     | 414      | 0.00              | 2,950            | 0.02               |
| Nicholas         | NA       | NA                | 374              | NA                 |
| Ohio             | 4,801    | 0.02              | 5,652            | 0.02               |
| Oldham           | 31,861   | 0.04              | 33,351           | 0.04               |
| Owen             | 2,746    | 0.02              | 4,576            | 0.04               |
| Owensboro Ind.   | 3,916    | 0.01              | 6,751            | 0.02               |
| Owsley           | 2,645    | 0.06              | 3,095            | 0.07               |
| Paducah Ind.     | 18,100   | 0.09              | 23,500           | 0.11               |
| Paris Ind.       | 2,935    | 0.06              | 3,515            | 0.07               |
| Pendleton        | 1,562    | 0.01              | 1,949            | 0.01               |
| Perry            | NA       | NA                | 653              | NA                 |
| Pike             | 7,628    | 0.01              | 10,151           | 0.02               |
| Pikeville Ind.   | 3,347    | 0.03              | 4,547            | 0.05               |
| Pineville Ind.   | 2,518    | 0.08              | 3,068            | 0.10               |

| District                  | FY 2015  |                   | FY 2017          |                    |
|---------------------------|----------|-------------------|------------------|--------------------|
|                           | Ad Total | % Of Expenditures | Projected Total* | % Of Expenditures* |
| Powell                    | 2,160    | 0.01              | 2,831            | 0.02               |
| Pulaski                   | 3,693    | 0.01              | 6,285            | 0.01               |
| Raceland-Worthington Ind. | 832      | 0.01              | 3,032            | 0.05               |
| Robertson                 | 1,704    | 0.08              | 2,103            | 0.09               |
| Rockcastle                | 6,313    | 0.04              | 7,069            | 0.04               |
| Rowan                     | 9,966    | 0.05              | 14,166           | 0.07               |
| Russell                   | 4,334    | 0.02              | 5,153            | 0.03               |
| Russell Ind.              | 6,438    | 0.05              | 9,238            | 0.07               |
| Russellville Ind.         | 622      | 0.01              | 1,823            | 0.03               |
| Science Hill Ind.         | NA       | NA                | 672              | NA                 |
| Scott                     | 2,997    | 0.01              | 3,830            | 0.01               |
| Shelby                    | 7,132    | 0.02              | 8,062            | 0.02               |
| Silver Grove Ind.         | 1,524    | 0.08              | 2,274            | 0.13               |
| Simpson                   | 4,268    | 0.02              | —                | —                  |
| Somerset Ind.             | 5,491    | 0.06              | 6,898            | 0.07               |
| Spencer                   | 2,484    | 0.01              | 3,584            | 0.02               |
| Taylor                    | 2,714    | 0.02              | 3,351            | 0.02               |
| Todd                      | 3,900    | 0.03              | 4,577            | 0.04               |
| Trigg                     | 4,957    | 0.04              | 5,786            | 0.04               |
| Union                     | 4,525    | 0.03              | 5,478            | 0.04               |
| Walton-Verona Ind.        | NA       | NA                | 895              | NA                 |
| Warren                    | 31,959   | 0.04              | —                | —                  |
| Washington                | 6,780    | 0.07              | 7,513            | 0.07               |
| Wayne                     | 1,424    | 0.01              | 2,518            | 0.01               |
| Webster                   | 583      | 0.00              | 1,630            | 0.01               |
| West Point Ind.           | 535      | 0.05              | 1,390            | 0.14               |
| Whitley                   | 5,832    | 0.02              | —                | —                  |
| Williamsburg Ind.         | 1,085    | 0.02              | 2,384            | 0.05               |
| Williamstown Ind.         | 3,464    | 0.07              | 3,942            | 0.07               |
| Wolfe                     | NA       | NA                | 320              | NA                 |
| Woodford                  | 3,986    | 0.02              | 5,202            | 0.02               |

Note: Ind. = Independent. Some percentages rounded to 0.00. Projections assume flat spending at FY 2015 levels. NA indicates that the district did not report advertising expenditures for FY 2015 but responded to the Kentucky Department of Education survey with projected FY 2017 financial statement expenditures, so the table shows only the projected FY 2017 financial statement expenditures. — indicates that the district did not respond to the Kentucky Department of Education survey.

\*These columns use FY 2015 general fund expenditures, FY 2015 advertising expenditures, and projected FY 2017 financial statement expenditures.

Source: Kentucky Department of Education data provided by the Office of Education Accountability.

These numbers have limitations.

These numbers have limitations. Newspaper advertising amounts included discretionary advertising such as back-to-school ads, so some numbers might be greater than the amount spent on state-mandated notices alone. The accuracy of the districts' accounting is not known.

## Cost-Saving Measures

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Three possible cost-saving scenarios are presented.

Local governments might be able to save money on newspaper advertising under the current statutes under three possible scenarios: improved delinquent tax cost recovery, clarification of inconsistent statutes, and use of the Model Procurement Code. There are also some smaller potential savings methods.

### County Delinquent Tax Advertising Cost Recovery

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County delinquent tax bills include a fee for advertising cost. The Department of Revenue provides a calculation for the fee. Some counties reported recovering less than they spent, and others reported recovering more.

KRS 134.128 states that the county clerk's cost of advertising will be added to delinquent tax bills. It directs the Department of Revenue (DOR) to establish a formula that counties may use to calculate the amount to be added to the bills, taking into account that some bills will remain unpaid. The formula should attempt to recover the entire cost of delinquent tax advertising for the county.

The formula that DOR uses varies from year to year based on statewide tax bill sales from the prior year, so the formula is the same for all counties. The first step divides the county's advertising cost by the number of bills advertised. This is the advertising cost per bill. The next step adds an amount based on the percentage of previously unsold bills. In recent years, this rate has been 50 percent, so the fee is one and one-half of the advertising cost per bill. This amount is rounded up to the next dollar.

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Several deficiencies in the department's formula led to different results in different counties as well as an overall failure to recover the full cost.

Responses from several counties indicated that a county may recover more or less than it paid for advertising. Review of the formula showed several deficiencies:

- The formula applies to all counties regardless of the percentage of tax bills sold in an individual county.
- It is based on the number of bills transferred from the sheriff to the county clerk each April, which does not account for bills paid between April and the advertised tax sale.<sup>b</sup>
- It is also based on the number of bills remaining at the end of October, which does not account for counties that hold tax sales at different times.
- It does not account for tax bills sold after October.
- It depends on unreliable tax bill data from counties.
- Mathematically, it would not result in recovery of the advertising cost on average, even if the above deficiencies were resolved.

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<sup>b</sup> County tax sales occur at various times between July 14 and the end of October.

**Application To All Counties.** Data provided by DOR showed that counties varied greatly in the percentage of tax bills paid or sold each year. In 2015, the typical county received payment for 39 percent to 65 percent of the 2014 delinquent tax bills received from the sheriff. DOR set the formula as if 50 percent had been paid or sold. If the formula worked as expected, many counties would lose money, while many would recover more than they spent. According to DOR officials, developing a different formula for each county would present difficulties for the department, for tax software vendors, and for the county clerks.

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Advertising recovery should be based on the number of bills in the ad, but the formula includes bills paid prior to advertising.

**Bills Transferred Versus Bills Advertised.** Property owners may pay their delinquent tax bills any time after transfer from the sheriff. If the bill is paid before it is advertised for sale, the county receives no advertising recovery fee. However, the DOR formula counts these bills as if they had been advertised, resulting in a significant source of losses to counties.

Program Review staff were able to estimate that approximately 35 percent of tax bills are paid prior to advertising the tax sale. Assuming an average county would have one-half of its bills left at the end of October, calculations showed that the county would sell only 23 percent of the advertised bills, recovering only 34 percent of the advertising cost. On average, a county would have to sell 67 percent of its advertised bills to fully recover the advertising cost. Detailed data from the Louisville Metro Government confirmed that it covered the advertising cost in years that it exceeded 67 percent in sales and lost money otherwise.

Program Review staff looked at what would happen if the percentage were based on the number advertised instead of the number transferred. In this scenario, the county would sell the same number of advertised bills, but the fee would be higher, recovering 41 percent of the advertising cost. In order to break even, the county would have to sell 56 percent of the advertised bills rather than 23 percent.

DOR officials expressed concern that it would be difficult to elicit the number of advertised bills from county clerks, especially during the busiest time of their year. On the other hand, it seems reasonable to request that county clerks preserve the information that they have at the time they advertise the tax bills and provide it to the department at a later date.

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Counties hold tax sales at different times and continue to sell tax bills after the sale date. The formula does not take this into account. Some counties have provided incorrect sales data.

**Timing Of Tax Sale.** DOR sets the schedule of delinquent tax sales and has determined that they should be staggered. There are several effects of holding county tax sales at different times.

Counties with earlier tax sales might have a higher percentage of tax bills to advertise and, therefore, will have a greater chance of recovering the advertising cost. Counties holding sales later might have a smaller percentage of bills remaining and less chance of recovering the advertising cost. A contributing factor is that the remaining tax bills might be less desirable to third-party collectors. DOR officials pointed out that payments on tax bills tend to peak just after transfer from the sheriff, so the number paid between then and the sale advertisement might be small. If so, the effect of sale timing on the number of bills advertised could be small.

Counties holding tax sales earlier in the year also have more time to sell tax bills before the October survey, so they contribute more to the statewide total. This decreases the percentage of unsold bills relative to other counties and might lower the reimbursement for all counties.

**Sales After October.** At the same time, the formula does not account for tax bills sold after the survey date. Counties have a lien for delinquent taxes for 11 years, but the formula does not consider payments made after October of the year they became delinquent. Counties contacted by Program Review staff were typically unable to determine the number sold in subsequent years, so it was not possible to estimate the total collected. Anecdotal comments suggested that most of the remaining tax bills were for mobile homes and similar properties and were unlikely ever to be paid.

**Unreliable County Data.** DOR depends on a survey of counties to obtain its numbers of bills received and bills left unpaid. Review of the survey responses from the past 3 years indicated that several counties provided unlikely results, including some that reported selling more tax bills than were originally transferred. It was not possible to determine how much this might affect the formula.

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The formula does not correctly account for unsold bills and will, on average, fail to recover the full cost of advertising.

**Mathematical Deficiency.** The DOR formula fails in any case because it is not correct to add an amount to the advertising cost (whether 50 percent or some other value). Rather, as an example, if one-half of the advertised certificates were expected to be sold, the amount of the fee should be twice the advertising cost per certificate. If the expectation were one-quarter sold, the fee should be four times the advertising cost per certificate. The multiplier would need to be reduced by some amount to account for tax bills cleared after the DOR survey.

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The department could explore several ways to improve the performance of the cost recovery formula.

**Conclusion On Delinquent Tax Advertising Recovery.** A formula might be developed to permit counties to recover their full delinquent tax advertising cost without excessive overages. Such a formula might have certain features, such as being

- tailored for each county based on its historical tax bill sales,
- based on the number of bills advertised,
- based on the number of bills sold within a certain time after the advertisement, and
- calculated with a multiplier rather than an added amount.

Instead of surveying all counties at the same time, DOR would get a better measure of unsold bills by surveying counties a certain amount of time following their advertisement dates. Each county would have the same amount of time to sell the tax bills before turning in its numbers. If the time period were long enough, it would minimize overages. DOR might also rotate the county sale schedule so that the effects of earlier and later sales even out over the years.

### **Recommendation 3.1**

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#### **Recommendation 3.1**

**The Department of Revenue should review and consider modifying the delinquent tax advertisement recovery formula and tax sale procedures in order to make the formula more effective for all counties.**

### **City Delinquent Tax Advertising Cost Recovery**

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Cities may collect their own taxes and may publish a delinquent tax claims list. They recover some of the cost through a fee that is the prorated cost of advertising per claim.

Cities that collect their own taxes have the option of publishing lists of delinquent taxes (KRS 424.330).<sup>c</sup> If they choose to do so, they must use the advertising options that counties use under KRS 424.130. Unlike county clerks, cities recover part of the cost by charging a fee equal to the prorated cost of advertising per claim. The amount recovered depends entirely on the percentage of tax bills eventually paid.

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<sup>c</sup> A city may choose to contract with the sheriff to collect its taxes. If so, any delinquent city taxes are advertised and sold by the county clerk.

## Clarification Of Statutory Conflicts

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Clarifying some possible statutory conflicts could change the cost of advertising public notices, but the cost might increase, depending on circumstances.

As pointed out in Chapter 2, some public notice statutes appear to conflict. Depending on the interpretation, a local government might spend much more or much less on publishing notices. This section describes two examples.

According to school districts, school financial statements represent a large advertising expense. KRS 160.463 requires districts in counties having 300,000 or more people to publish a full financial statement. The Jefferson County district falls under this statute. However, KRS 424.220 states that all school districts must publish a financial statement, with the specific exception of those in counties with consolidated local governments. That exception clearly applies to the Jefferson County district. The Kentucky Department of Education concluded that the exception applied only to financial statements as described in KRS 424.220, so KRS 160.463 would still require publication, but there might also be an argument that the exception should apply to all forms of financial statement.

There are many statutes that specify that a notice must be published in the newspaper with the largest general circulation in the area rather than the qualified newspaper defined in KRS 424.120. The latter defines the qualified newspaper as one with its publication office in the county. KRS 160.470, for example, requires two types of public notice related to school tax levies, both to be published “in the newspaper of largest circulation in the county.” The Madison County school district advertised a tax levy in both the *Lexington Herald-Leader* and the *Richmond Register* because district officials were not sure which newspaper was legally required. The district spent approximately eight times the amount it would have spent with the *Register* alone.

Local governments might request an opinion from the Office of the Attorney General, an amendment by the General Assembly, or a ruling from the courts if they wished to clarify any of these conflicts. Clarifying conflicting statutes, however, may increase or decrease costs, depending on circumstances.

## Model Procurement Code

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Local jurisdictions have the option of adopting the Model Procurement Code, which does not require newspaper publication for bids and proposals. The Department for Local Government's county budget manual does not mention this option.

When a local government adopts the local Model Procurement Code, it is no longer obligated to advertise for bids and proposals in newspapers. Rather, it may choose to advertise on the Internet or use other means determined to be effective (KRS 45A.365(3); 45A.370(2)). Many local entities have not adopted the code, but they may wish to consider whether it is worthwhile to do so.

The Department for Local Government's manual for county budget preparation lists only KRS 424.260, which requires notices of bids to be published in a print newspaper. Counties might not all be aware of the option to adopt the Model Procurement Code.

## Direct Mail For City Notices

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Cities may use direct mail for their notices if it costs less than newspaper advertising. Some cities are using this method, but some are not aware of it.

KRS 424.190 permits cities to mail notices to each residence if the cost of first-class postage, supplies, and reproduction is less than the cost of newspaper advertising. This option could be feasible for smaller cities that are required to publish notices in a major newspaper. These cities might experience higher state-mandated ad costs than similar cities publishing in smaller newspapers. The higher costs would be due to the higher rates of major newspapers like *The Courier-Journal*, serving Jefferson County, and *The Kentucky Enquirer*, serving Kenton County.<sup>d</sup>

*The Courier-Journal* currently charges \$111.60 per column inch for classified ads, and *The Kentucky Enquirer* charges \$115.32. For comparison, the median rate for the other qualified newspapers in Kentucky is approximately \$7.00.

Program Review staff contacted each small city in Jefferson County that responded to the staff questionnaire and inquired about its experience publishing state-mandated notices. All of them reported that publishing in *The Courier-Journal* was expensive and that the rates were disproportionate to their budgets. Three of the cities reported using first-class mail to achieve significant savings. A fourth reported that it would be adopting this method for FY 2017. Several of the cities not using this method stated that they were unaware that it was an option.

Staff also contacted six small cities in Kenton County, but none of them reported using direct mail. Most indicated they were unaware of the option.

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<sup>d</sup> A survey of Kentucky Press Association members is included in Appendix F.



Cost savings from direct mail would depend on the number of residences in the city and the number of times notices had to be sent, compared to the cost of publishing the notices. Some cities indicated that they were able to time their notices so they could be combined into fewer mailings. Cities in Jefferson and Kenton Counties might be able to save money by using direct mail.

### **Other Savings Measures**

Information from newspapers suggests that sometimes the display advertising rate per inch is lower than the classified per-inch rate. Localities could check with their newspapers to ensure they are using the least expensive method of placing public notices. Similarly, some localities are advertising notices in larger type than is required. They might save a small amount by ensuring that the ads are printed in 7-point font. It appears that some public notice ads are printed in 6-point font, which might produce savings for longer notices.



## Chapter 4

### Cost of Internet Public Notices

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The cost of posting notices online will depend on whether a local government already has a website or chooses to use a centralized notice website.

Placing public notices online may require some spending by local governments, particularly if they do not already have a website and choose to create one. The government could have its own website or webpage, or it could cooperate with other governments to post information on a centralized website.

### Existing Local Websites

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Local governments with active websites might not need additional investment. Many have websites hosted by Kentucky.gov, which indicated that public notices could be posted at no additional cost.

Local governments with active websites might not need additional investment. Text-based notices would require little more storage. Storage of notices would become an issue only if they used photos or audio or video files. It is unlikely that local government websites would need higher bandwidth to add notices to an existing website. The website hosting company should provide security services.<sup>10</sup> The staff time to post notices could be transferred from the time spent preparing notices for newspaper publication, which would no longer be needed.

Many local governments have websites hosted by Kentucky.gov. Kentucky Interactive LLC manages the state website and told Program Review staff that public notices could be posted on Kentucky.gov at no additional cost, as long as the locality did not want a public notice database or website design services.<sup>11</sup>

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A simple website design that organized notices well would alleviate the need for sophisticated search features. There is no requirement that online notices remain online indefinitely.

Having a simple webpage design listing local public notices by type and date would alleviate the need for the expense of sophisticated search features. It would also allow Internet search engines to find the notices, which does not happen with many of the more sophisticated notice websites.

According to the Kentucky Department for Libraries and Archives, archived digital notices must be kept on paper or converted to microfilm. In either case, the process would be similar to the steps already used for newspaper notices. There is no requirement that online notices continue to be accessible online indefinitely.

### Localities Without Websites

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Localities without websites might face a significant expense to start one. It would have to meet basic requirements for public notices. However, starting a website on Kentucky.gov would meet those requirements, and public notices could be posted at no additional cost.

In a 2011 LRC survey, some Kentucky cities and counties stated that additional resources might be needed to provide information online. Cities and fiscal courts were asked to describe any obstacles to providing or enhancing information on the Internet. Time, personnel, training, funding, and hardware or software were frequently mentioned. Unfortunately, the report did not separate the responses of localities with and without existing websites. It did indicate that most of those reporting no obstacles already had websites.<sup>12</sup>

Localities without their own websites might face a significant expense if they chose to start their own. They would need to develop or hire expertise and design the website. There would be no additional expense for posting public notices after the website was developed, so this report does not consider the cost of development in general.

However, in order to post public notices, the website should meet basic expectations of security and accessibility. If funding were limited, using the most inexpensive website hosts might result in inadequate security or reliability and might cause Internet services to block access to the website. This issue will be discussed further in Chapter 5.

Starting a website on Kentucky.gov would meet the basic requirements, including reliability. Kentucky Interactive reported uptime of 99.9 percent except for planned outages.<sup>13</sup> There would be no ongoing operational cost for a simple website.

### Other Calculations Of Website Operational Costs

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Others have estimated or provided actual amounts for the ongoing operational cost of a public notice website. Even the larger realistic amounts, such as Utah's, would be minimal if shared among all local jurisdictions. Some other estimates appear unrealistically large.

West Virginia's legislative auditor reported an estimate of less than \$200 per month for a custom-designed statewide public notice website in 2007.<sup>14</sup> The state of Utah currently operates its statewide public notice website for approximately \$7,000 per month, which includes support staff and upgrades. The website contains state and local public notices and includes browsing and searching features and security.<sup>15</sup>

If shared among all local jurisdictions, these amounts would be small. Alternatively, localities could post public notices on Kentucky.gov at no additional cost.

The Pennsylvania News Media Association expressed concerns over the cost of posting public notices on the Internet, citing a New Jersey study by Newspaper Support Services that estimated the cost of online systems at \$1,000 per month for municipalities or \$30,000 per month for county governments. These costs are inconsistent with the costs noted above.<sup>16</sup>

Furthermore, the New Jersey study presumed the need for a sophisticated content and document management system with a built-in search feature. These features are not necessary for simple public notice webpages on a local website. Even so, a Program Review staff review of hosting platforms found that suitable hosting that included a content management system would cost less than \$200 per month after the initial setup cost.



## Chapter 5

### Public Notice Attributes By Medium

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This chapter discusses the different characteristics of newspapers and Internet postings to demonstrate how each is suited to provide public notices.

An important consideration in deciding the location and format of public notices is the effectiveness with which the media provide information. This chapter discusses the different characteristics of newspapers and Internet postings to demonstrate how each is suited to provide public notices. Chapter 6 considers how these features of newspapers and the Internet inform the public policy decisions of where and how to provide public notice.

Electronic editions of newspapers, which directly reproduce the entire print edition page by page and require a subscription and password to access, are considered equivalent to print newspapers for the purpose of this review. The US Postal Service counts electronic subscribers as part of a newspaper's paid circulation, so this is consistent with the statute determining the qualified print newspaper.<sup>17</sup>

### Reach And Demographics

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Reach is the likelihood that someone will read a public notice in a newspaper or on the Internet. It can be divided into active reach, which delivers information directly to individuals, and passive reach, which provides information for individuals to find.

Reach is the likelihood that someone in the general public will read a public notice in a newspaper or on the Internet. This factor includes both the people who are actively searching for a notice and those who are not actively searching for the notice but see and read it. The number of readers will vary based on the medium of the public notice.

Reach can be divided into two types. Active reach refers to delivering information directly to individuals. Passive reach refers to providing information so that individuals interested in the information can find it.

Posting notices in newspapers is a passive reach method with an active reach component. Newspaper notices attempt to target the audience that reads newspapers, but the notices rely on readers to browse advertisements and find the notice. Placing notices on a website is more passive because the information is in a publicly accessible location that can be reached by anyone who has decided to find the information.

## Familiarity

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Kentucky citizens may expect public notices to appear in newspapers because newspapers have always been the primary source for public notices.

Kentucky citizens may expect public notices to appear in newspapers because newspapers have always been the primary source for public notices. If notices were moved online, readers would need to adjust to finding the notices online. Those less familiar with the Internet may need to learn how to find website information. Chapter 6 describes options for addressing familiarity.

## Accessibility

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Most Kentucky households have adopted broadband. Almost half of Kentucky households have access to a print newspaper. Most surveyed Kentucky residents did not use newspapers or the Internet to obtain news or information. Surveyed respondents were more likely to use the Internet to obtain news or information in 2013 than in 2011.

Access to different types of media will vary for different sections of the public. Internet access is available to most Kentuckians. The Office of Broadband Outreach and Development determined that as of October 2014, 95 percent of Kentucky households had access to broadband but only 67 percent of households had adopted broadband.<sup>18</sup> The Kentucky Press Association states that the 109 newspapers participating in its network reached at least 841,000 Kentucky households each week in 2015.<sup>19</sup> The US Census Bureau estimated there were 1.7 million households in Kentucky in 2014.<sup>20</sup> Based on these estimates, at least 49.1 percent of households in Kentucky had access to a print newspaper.

Pew's 2012 survey of US adults found that 23 percent had read a print newspaper the previous day, down from 26 percent in 2010, and 29 percent had read any type of newspaper the previous day. Daily newspapers were regularly read by 38 percent of the respondents.<sup>21</sup> Pew did not separate electronic daily newspapers from paper newspapers. Considering the difference between the number of people reading print newspapers and any type of newspaper the previous day, the number of regular electronic newspaper readers was likely small.

Census Bureau surveys of Kentucky citizens in 2011 and 2013 provide estimates of print newspaper and Internet use. The Internet source question allowed the respondent to use any online source, which may include electronic editions of newspapers. Table 5.1 provides the results. From 2011 to 2013, newspaper readership decreased while the use of the Internet for news increased. Readers may have moved from print newspapers to electronic newspapers, but the 1.7 percentage point increase in Internet usage cannot fully account for the 8.3 percentage point decrease in print newspapers or magazines.



**Table 5.1**  
**Kentucky Residents Using A Medium To Obtain News Or Other Information**  
**2011 And 2013**

| Medium                        | 2011        |         | 2013        |         |
|-------------------------------|-------------|---------|-------------|---------|
|                               | Respondents | Percent | Respondents | Percent |
| Print newspapers or magazines | 326         | 40.1%   | 205         | 31.8%   |
| Internet                      | 286         | 35.2    | 238         | 36.9    |

Note: 813 Kentucky residents were sampled in 2011. 645 Kentucky residents were sampled in 2013.

Source: Program Review staff analysis of results from US Census, Current Population Survey, July 2011 and Current Population Survey, July 2013.

Residential access to newspaper notices is dependent on subscriptions or single-issue purchases. Access to website notices would require a subscription to an Internet access provider and a device to view the content.

**In-Home Access To Media.** Residential access to newspaper notices is dependent on subscriptions or single-issue purchases. Newspaper delivery may be offered in a limited area, but individual issues may be carried by local businesses. Citizens who live in rural areas may have more difficulty finding local information. A 2011 Pew Research Center survey found that rural residents were less likely than urban residents to say it is easier to keep up with local information than it was in the past.<sup>22</sup>

If public notices were placed online, citizens would need to access the website hosting the notices. Website access would require a subscription to an Internet access provider and a device to view the content. Internet access may be obtained from a traditional provider or through a cellular phone network. The Internet user may need more time on the Internet depending on the structure of the notice website. If local governments collaborate on a centralized website, the user may need more time to find specific notices within the website. If local governments have individual notice websites, the user may initially need more time to find the website but would likely need less time to review the simpler local website in the future.

The user will also need a device to access a network. If users do not need a dedicated computer, a tablet or Internet-capable phone can be purchased. The Census Bureau estimated that 85.2 percent of 2013 Kentucky residents lived in a household with a computer. A computer was defined as a desktop computer, a laptop computer, a smartphone, or any other handheld wireless computer.<sup>23</sup>

Newspaper issues may be found at libraries or may be borrowed. The Internet can be accessed through wireless devices or through libraries.

**Out-Of-Home Access To Media.** Other options exist for citizens who cannot or choose not to access media from their home. For newspaper notices, the individual must find a copy of the issue. Local libraries will likely stock recent newspapers. Library access

requires a means of travel and is limited by the operating hours of the facility. Individuals may also borrow an issue from someone.

Accessing Internet notices presents similar issues regardless of where the notices are posted. If an individual wishes to access an online public notice without using his or her own resources, the person would need to find a location that offers Internet access. If the citizen has a portable device such as a tablet or cell phone, a public wireless connection can be used. If the citizen does not have a wireless device, the person must find a location that offers a computer and an Internet connection.

Libraries typically offer computer stations or wireless Internet access, and staff could assist the person with finding notices. In 2009, the Institute of Museum and Library Services examined library use by conducting national telephone surveys and Web surveys, which generated approximately 50,000 responses. The researchers estimated that 31.5 percent of the population had accessed the Internet from a public library in the previous 12 months.<sup>24</sup> Some users accessed the Internet only through the library, with 22.2 percent of library Internet users lacking an alternative.<sup>25</sup>

### Demographics Of Media Users

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Older individuals are more likely to read a newspaper, and younger individuals are more likely to use the Internet. Individuals with greater household income and education are more likely to read both print and electronic formats.

Different members of society will be more likely to read a public notice depending on the method of posting. Program Review staff compiled research and data sets focused on public use of newspapers and the Internet. Older individuals are more likely to read a newspaper, and younger individuals are more likely to use the Internet. Individuals with greater household income and education will be more likely to read both print and electronic formats.

Older individuals are more likely to read newspapers. In 2014, according to survey data compiled by the Pew Research Center, 17 percent of 18- to 24-year-old respondents read a newspaper, compared to 52 percent of those 65 or older.<sup>26</sup> A Program Review staff analysis of 2011 and 2013 Kentucky Census Bureau data found that print media use increased by age, with 21.8 percent of 2013 respondents aged 3 to 29 using print media, compared to 39.0 percent of 2013 respondents older than 70.<sup>27</sup> A 2013 analysis of readers' responses to newspaper advertisements found that older respondents were more likely to notice an advertisement and be aware of the brand advertised.<sup>28</sup>

Younger individuals are more likely to use the Internet. The University of Kentucky Center for Business and Economic Research stated that 56 percent of Kentucky residents 55 and older in 2012 had broadband, while 77 percent of those 25 to 54 had broadband.<sup>29</sup> A 2015 Pew Research Center survey analysis found that 58 percent of respondents 65 or older occasionally used the Internet, compared to 81 percent of respondents aged 50 to 64.<sup>30</sup> A Program Review staff analysis of 2011 and 2013 Kentucky Census Bureau data found respondents 49 or younger were more likely than respondents 50 or older to use the Internet for information, with 48.0 percent of 2013 respondents aged 30 to 49 using the Internet for news, compared to 26.9 percent of respondents aged 50 to 69.<sup>31</sup> Researchers recruiting for an alcohol cessation program found that individuals recruited from a website, Craigslist, were, on average, 12 years younger than recruits from newspaper advertisements. Newspaper advertisements produced more respondents, accounting for 60.3 percent of the sample.<sup>32</sup> Researchers recruiting for a smoking cessation program found that, on average, applicants responding to a Facebook advertisement were 6.8 years younger than applicants responding to newspaper advertisements, word of mouth, or flyers. The Facebook advertisement attracted more respondents, accounting for 51.9 percent of the sample. Newspaper respondents represented 36.1 percent of the sample.<sup>33</sup>

Individuals with higher household income are more likely to read newspapers. In 2014, according to survey data compiled by the Pew Research Center, 24 percent of those with income less than \$24,999 had read a newspaper the day before, compared with 33 percent of those making \$40,000 to \$49,999.<sup>34</sup> A Program Review staff analysis of 2011 and 2013 Kentucky Census Bureau data found that respondents with more than \$100,000 income in 2011 and more than \$60,000 in 2013 were more likely to read newspapers or magazines.<sup>35</sup>

Individuals with higher household income are also more likely to use the Internet. A 2015 Pew Research Center survey analysis found that 74 percent of respondents in households with less than a \$30,000 income used the Internet at least occasionally, compared to 85 percent of respondents from households with income from \$30,000 to \$49,999.<sup>36</sup> The Center for Business and Economic Research stated that 51 percent of Kentucky residents with income less than \$25,000 in 2012 had broadband, while 85 percent of those with income from \$50,000 to \$99,999 had broadband.<sup>37</sup> A Program Review staff analysis of 2011 and 2013 Census Bureau data found that respondents in households with income greater

than or equal to \$60,000 were more likely to search for Internet news or information than those with incomes less than \$60,000.<sup>38</sup>

Individuals with higher levels of education are more likely to read newspapers. In 2014, according to survey data compiled by the Pew Research Center, 29 percent of high school graduates had read a paper the day before, compared to 42 percent of those with a postgraduate degree.<sup>39</sup> A Program Review staff analysis of 2011 and 2013 Census Bureau data found that graduate degree holders in 2011 and bachelor or graduate degree holders in 2013 were more likely to use print media than respondents with less education.<sup>40</sup>

Individuals with higher levels of education are also more likely to use the Internet. A 2015 Pew Research Center survey analysis found that 90 percent of respondents with some college experience used the Internet, compared to 76 percent of high school graduates and 66 percent of respondents without a high school diploma.<sup>41</sup> The Center for Business and Economic Research stated that 79 percent of Kentucky residents with at least a bachelor's degree in 2012 had broadband, compared to 60 percent of those with a high school diploma.<sup>42</sup> A Program Review staff analysis of 2011 and 2013 Census Bureau data found that respondents with any level of college education were more likely to search for Internet news than those who possessed a high school diploma or less.<sup>43</sup>

### Centralized Versus Local Websites

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Internet notices could be posted on two types of websites. A centralized website provides all notices in one location. Local websites would only have notices applicable to the area.

There are two major ways that online notice websites could be created: a centralized website or multiple local websites. A centralized website would be a single website where all local governments would post their notices. Local websites would require every local government to have a public notice webpage on its own website.

A benefit of a centralized website is that all content will be in one location. After a citizen is made aware of the website, the individual will always know where to look for public notices. A benefit of local websites is that each individual site would have only notices that apply to the specific area. Like newspaper public notices, readers would see only information relevant to their location.

## Perceptibility

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Newspapers reach people not actively searching for notices, but finding a specific notice in a newspaper may be difficult. Finding specific information on the Internet is easier, but people who are not looking for notices are unlikely to see them.

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For people looking for a notice, it may be more difficult to find in a newspaper due to irregular placement and competing content. Internet notice websites are easy to find via search engines and should be easy to navigate.

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Newspaper public notices may reach people not actively searching for them. People browsing on the Internet are unlikely to come across notices without searching for them.

If public notice advertisements are to be successful, members of the public must read and remember the advertisements. This aspect is most significant for citizens who do not actively search for public announcements. If these individuals do not discover notices, it is unlikely they will ever receive the information. The chance of discovering a notice will be influenced by the ease of randomly finding information and by the audience reach of the posting method.

**Searching For Notices.** The medium of the notice will determine the effort needed to actively search for the notice. Newspaper readers should be able to find notices they are seeking, but they probably will have to expend more effort than finding notices on the Internet. Readers must scan every page because there is no guarantee that notices will appear in a particular section of the newspaper. Advertisements, articles, and photographs competing for the reader's attention may slow the process.

Information on the Internet is easy to access once the user has decided to seek it. An Internet search engine should readily find public notice websites. If the website designers clearly indicate where notices are available and organize them by location and subject, the user should find notices within a few clicks on the site. Some notice websites include their own search tools to facilitate finding notices.

**Finding Notices By Chance.** Newspaper public notices may reach people not actively searching for them. Notices are placed among information that interests readers, and readers may see the notice while browsing between articles and advertisements.

However, people browsing the Internet are unlikely to see notices that they are not looking for. One reason is that there are more than 1 billion websites, and users are unlikely to visit public notice webpages out of curiosity or by chance.<sup>44</sup> Unlike newspapers, the notices would not appear on the screen in a way that a casual visitor would see the content or title of a notice and perhaps then decide to read it. Instead, there might be a menu or hyperlink to notices in general, which typical visitors would likely ignore.

General websites containing notices, such as newspaper or government websites, could increase the chance that someone would see notices by displaying the titles and subjects of notices in a kind of slideshow on their main page and other pages. Visitors

would be more likely to perceive something of interest if it is presented to them instead of having to click on a public notice link. The browsing audience for the notices would remain limited to those who visit the website for other reasons.

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Newspaper and Internet notices can be shared with others. The Internet offers additional means of spreading the word.

**Word Of Mouth.** Newspaper and Internet public notices can be shared. A newspaper reader may tell someone else about a potentially valuable notice. That person may borrow the newspaper or get another copy.

Likewise, an Internet user may tell someone else about a potentially valuable notice. That person could then find a way to access the Internet and visit the website. The original notice viewer may also share notices on social media.

### Timeliness

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Notices in newspapers are timely if they appear in the appropriate issue. Notices on the Internet are timely if they are posted on the appropriate day.

Public notices must be published or posted in a specific time frame. Newspaper notices have inherent timeliness because of their regular printing schedule and distribution methods. If a notice is printed in the correct edition, then it is timely. New Internet notices become available to visitors as soon as they are posted. If a notice is posted on the correct day, then it is timely.

### Proof Of Publication, Availability, And Inalterability

A public notice should be published and be available for a specified period of time. For printed newspapers, proof of publication is effectively proof of availability because of their physical nature and methods of distribution. For the Internet, however, posting and availability are not as straightforward.

### Proof Of Newspaper Publication And Availability

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Local officials must provide proof of publication for three types of public notice advertisements. Proof is a copy of the notice and an affidavit from the publisher.

Local officials may need to prove that public notices were published properly. Proof is required by statute for three types of notices described in Chapter 2. For all other notices, proof of publication is not required but is advisable in case a citizen challenges the publication of the notice. According to the statute, proof consists of a copy of the advertisement and an affidavit from the publisher describing the times published.

## Proof Of Internet Posting And Availability

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Statutes do not describe proof of online posting of notices. Most failures of availability are brief, and using a reputable website host increases reliability and minimizes the chance of being blocked.

Currently, Kentucky statutes do not describe proof of online posting of notices such as delinquent tax lists. For those notices and any permitted to be posted online in the future, proof of publication is unresolved. A proposed method is described in Chapter 6.

Although new Internet content is usually visible immediately, there can be exceptions. Web servers can fail and may be down for a period of time. There are occasional failures of Internet connections locally or regionally. Some disruptions occur from “denial of service” attacks. Internet service providers might block access to some websites.

Most of the failures and disruptions listed above are brief and quickly resolved. Using a reputable website hosting service will minimize downtime. Kentucky.gov has a reported uptime of 99.9 percent per year.<sup>45</sup> A 99.9 percent uptime means the site is inaccessible for 8.77 hours in a year. A website and server monitoring service estimated that government websites had an average uptime of 98.9 percent, for a downtime of 96.43 hours in a year.<sup>46</sup>

The choice of website host must also minimize the chance that it will be blocked by any Internet service providers. The Commonwealth Office of Technology provides Internet access to state agencies and some county entities and blocks some web hosting domains. Some low-cost hosts such as Wix or Weebly have been blocked after repeatedly hosting malicious activity or being compromised. The office reported that it uses a commercial list of risky websites and blocks those that appear on the list.<sup>47</sup> Public notice website managers need to ensure that their websites and hosting services do not appear on commercial block lists.

Methods of tracking website visits are available and could be implemented to demonstrate that visits actually occurred. Verification of the accessibility of a newly posted notice could be accomplished procedurally by requiring the person posting the notice to verify that the document will display via the website.

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Websites appear in search engine results after being indexed by the search engine. A new website would likely appear in search results within 2 weeks, though in some cases it might take a full month.

**Search Engine Indexing.** Indexing refers to the process of search engines' adding a webpage to a database after an automated program reviews the page. Search engine results will not include a website and its webpages unless they have been accessed and indexed. The two most popular search engines in the US, Google and Bing, do not provide a time estimate for indexing but do provide guidelines to expedite the indexing process.

For citizens searching for notices, it is essential that they be able to find the websites that contain notices. Search engines are essential for finding public notice websites; they can be helpful but are not necessary for finding notices once on the website.

Search engines index websites with software that reviews webpages, follows any links on those pages, and stores information about every page it visits. Important information should be included on webpages in text to ensure it is processed by search engine software.<sup>48</sup> A new website without links from any existing website can be added by submitting a sitemap to a search engine. Sitemap files describe the organization of the website.<sup>49</sup>

Google's copies of webpages can be used to approximate when the search engine indexed a website. Google saves a copy of a webpage after it has been reviewed by search engine software. These copies can be accessed from search results.<sup>50</sup> Program Review staff followed the indexing of five websites with public notices over 4 weeks. Based on the median delay of indexing, a new website would likely appear in search results within 2 weeks, though in some cases it might take a full month. After that time, an active website containing public notices should remain in the search engine's index permanently.

### **Inalterability**

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Inalterability ensures that public notices provided to the public match the original. Newspaper information remains constant once printed. Website information can be changed, and previous copies of the website may not be available. Website logs may be a way to prove a notice remained constant.

The text of a notice should not be altered after it has been provided to the public. Inalterability ensures that the information provided to the public matches the original information. For example, if citizens claimed that they were not appropriately told the time and date to vote, and the original notice contained the correct information, there should be a way to determine whether a change had been made.

The content of newspapers is inalterable. Once a newspaper has been printed, the information remains constant. The document could be modified between issues, but comparison of the printings would show any changes.



Information posted on websites has less permanence. Website administrators could change information, and all future views would reflect the changes. Search engines and Internet archiving services keep copies of webpages from time to time, but they do not do so frequently, and they might not keep older versions. However, websites like kentucky.gov keep logs of every action to add, modify, or delete online content. Such logs could be used as evidence about whether a notice was altered.

## **Preservation**

### **Short-Term Preservation**

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Citizens can review newspapers they have kept, and most libraries subscribe to their county's qualified newspapers. Older notices can be kept on a website for a specified time.

Local governments pay newspapers to print public notices in one or a limited number of issues. Citizens might miss notices if they were out of town or unable to check local newspapers during the publishing period. It is important for previously published notices to be preserved because these notices inform citizens about the actions of their local government. Citizens can review newspapers that they have kept, and most libraries subscribe to their county's qualified newspaper.<sup>a</sup>

A public notice website could be designed to ensure that citizens have access to previously published notices for a period of time.

### **Long-Term Accessibility**

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The State Archives and Records Commission determined that public notices should be retained permanently. It is possible that some newspaper notices have not been retained. Retention of online notices would depend on what proof was required. Digital records are currently archived on paper or microfilm.

The State Archives and Records Commission determined that public notices should be retained permanently. Under existing statutes, local officials are not required to obtain copies of the advertisements or proof of publication, but they would be obligated to preserve those they obtained. As a result, it is possible that some newspaper public notices are not archived under this system.

Enforcement is the responsibility of the Kentucky Department for Libraries and Archives. The department currently advises local governments but does not proactively investigate or monitor proper record management.<sup>51</sup>

If statutory changes allowed local governments to place public notices on a website only, the retention and archiving of those

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<sup>a</sup> Program Review staff called five libraries across the state and found that all five keep hard copies of their local newspaper, which they make available for public viewing from 2 weeks to 1 year. Three of the five libraries retain microfilm copies of newspaper issues.

records would depend on whether proof of online publication were required or optional. Under current regulations, whatever proof of publication was obtained would be archived in a manner similar to that for newspaper notices. Even permanent electronic records must be archived on paper or microfilm.<sup>52</sup>

## Chapter 6

### Newspaper And Internet Public Notice Scenarios

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This chapter will compare costs and policy considerations for scenarios with both newspapers and the Internet versus using only the Internet.

The fundamental public policy question presented in Chapter 1 was how much effort governments wish to exert to inform citizens about government activities that might affect them and about governmental status or transparency. Laws about different types of newspaper notices provide for different sizes of advertisements, sizes of fonts, location of advertisements, number and frequency of advertisements, and other characteristics. Different laws seem to mandate more or less effort to inform the public depending on the perceived importance of the information. Some notices, like delinquent tax sales, must be large; others may be as small as the locality desires.

Previous chapters have noted that some people will actively look for some notices. For those people, the policy question revolves around whether they are likely to find what they are looking for. Other people, perhaps the majority, are not usually thinking about or looking for notices. For those people, the policy question revolves around whether they are likely to come across and read a notice they are not looking for.

The question posed for this study was how much it costs to publish notices in the newspaper compared with what it would cost to post notices online. Public policy and cost decisions require trade-offs. This chapter will compare costs and policy considerations for scenarios with both newspapers and the Internet versus using only the Internet.

#### Framework For Discussion

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For comparing costs, this report attempts to create a level playing field. Printed notices form the basis for comparison, and Internet capabilities beyond those of newspapers are not considered.

In order to address the cost question, this report attempts to compare the two options on a level playing field in the following manner.

- Printed notices in newspapers currently are the legally required notice for most types of public notice. Therefore, electronic newspaper content will be discussed for the public policy question but not when comparing costs.

- The proposal being considered is that Internet posting of public notices replace print newspaper publication of notices. Therefore, this study assumes that
  - notices posted on the Internet must have legal standing as sufficient notice,
  - local officials must have the same responsibility to ensure notices are properly posted as they have to ensure notices are properly published in the newspaper, and
  - Internet posting must be able to meet the basic requirements of public notices printed in newspapers.
- The Internet has capabilities that exceed those of print newspapers, but they are outside the cost question. Therefore, these capabilities will be discussed for public policy questions but not when comparing costs.

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Two sets of features to consider are the way content is presented and accessed and the way people use the content.

Tables 6.1 and 6.2 summarize two sets of features that need to be considered. The first is the way content is presented and accessed. The second is the way people use the content.

**Table 6.1**  
**Presentation And Access Of Public Notice Content By Medium**

| <b>Print Newspaper</b>         | <b>Internet</b>                            |
|--------------------------------|--|
| Local with some global content | Global with some local content             |
| Obtain physical copy           | Obtain Internet access                     |
| Manual search for notices      | Fast electronic search for notice websites |

Source: Program Review staff compilation of features.

Except for national newspapers, print newspapers present information to a local audience. Much of the content, both editorial and advertising, assumes a local reader. Readers must obtain a physical copy, whether by subscription, individual copy purchase, borrowing a copy, or reading it at the library. Readers who are looking for notices may have to look at every page of the newspaper.

The Internet is global in the sense that anyone in the world can see the content of any website, though some websites focus on local content. Users must first obtain access to the Internet, typically through a subscription or through free public connections. Users who are looking for notices can use Internet search engines to find websites that contain local notices and should be able to navigate to the notices easily. Users may also be able to search directly for the notices themselves.

**Table 6.2**  
**How People Use Public Notice Content By Medium**

| <b>Intent Of Viewer</b> | <b>Print Newspaper</b>   | <b>Internet</b>  |
|-------------------------|--|--|
| Browsing                | Might see notices among other content  | Unlikely to see notices among other content  |
| Searching               | Known location, unknown date<br>Manually look through newspapers to find specific notice | Unknown location<br>Notice webpages easy to find, then navigate to notices<br>Specific notices easy to find with good website design |

Source: Program Review staff compilation of features.

The majority of citizens most likely do not actively look for public notices; they are more likely to see a notice in a newspaper than on the Internet. Some citizens actively search for notices and can find them by scanning in a newspaper or more quickly by searching on the Internet.

It seems likely that the majority of citizens do not actively look for public notices. In a newspaper, someone might see a notice while browsing through the pages and, seeing the notice, might find it of interest and read it. On the Internet, a typical uninterested user would seldom, if ever, run across public notices under the current proposals, because notices would be kept on separate webpages that the user will seldom visit, even if the user visits the website they are on.

Conversely, some citizens actively search for certain types of notices. For example, debt collectors look for delinquent tax notices, and some voters look for election ballot notices. Someone who is searching for a notice in the newspaper must know which newspaper and which issue contains the notice and must then leaf through the newspaper to find it. Someone looking for a notice on the Internet can easily find webpages that contain public notices for a locality and can then look through them. Using built-in website or Internet search tools can speed the process.

### **Potential Cost Savings Of Online Posting**

Only certain Internet features were considered for a cost comparison with newspapers.

In order to compare the cost of public notices in newspapers and online, the two must be comparable. Program Review staff considered the following features to describe the approximate Internet equivalent of a newspaper for public notices.

- If serving multiple localities, a main page that points to webpages for counties and then to local entities within them, such as cities, school districts, and other districts
- Lists of notices for each entity with a hyperlink to each notice document
- Notice documents in a readily readable format

- Legal obligation for local officials to post notices in a timely manner and to provide proof of posting and availability in the specified format<sup>a</sup>
- Standard reliability, security, and backup and recovery features

This list of features applies to individual webpages managed by individual localities, a statewide public notice website, and other possibilities. It presumes that localities use website hosts that are generally reliable, accessible, and secure, meaning that some lower-cost options would not qualify.

Proof of posting and proof of availability are key public policy issues to be addressed by any Internet proposal. Proof of ongoing availability in an unaltered form is particularly difficult for websites. The use of a statewide website outside the control of local government, with a log of all updates, might suffice.

Localities currently spend staff time compiling and formatting public notices for print, arranging for publication with the newspaper, and obtaining and filing proof of publication. This time will transfer and should largely cover the time needed to maintain the content of a basic public notice webpage.

Potential savings to local governments from moving to Internet-only notices will depend on current newspaper notice spending, which is described in more detail in Chapter 3. It will also depend on whether localities already have websites that meet the needs of public notice and whether localities operate separate websites or pool their notices on a common website. Legislation will need to determine the latter choice.

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A typical county spent between \$4,600 and \$18,200 on all advertising in FY 2015. Spending on public notices was probably less than this.

According to accounting data from the Department for Local Government, a typical county spent between \$4,600 and \$18,200 on advertising of all types in FY 2015, depending largely on the size of the county. The amount spent on state-mandated public notices was probably less than this.

Chapter 4 reviewed the costs of website development and operation. The ongoing cost of adding public notices to an existing local website should be minimal, perhaps nothing.

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<sup>a</sup> Kentucky law does not specifically require an official to obtain proof of publication for most notices. Rather, it describes what constitutes proof of publication in case it is needed (KRS 424.170).

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Local governments should be able to save almost all of their current print advertising costs for state-mandated public notices.

Local governments should be able to save almost all of their current print advertising costs for mandated public notices because the ongoing incremental cost for adding public notices should be very small.

### Public Policy Considerations

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Despite the savings, should the state move public notices from newspapers to the Internet?

Despite the savings, should the state move public notices from newspapers to the Internet? Consider, for example, that local governments often choose to advertise events and activities in the newspaper, even though those advertisements are not mandated.

### Newspaper Advertising

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Statute favors local newspapers over newspapers with larger circulation. Local newspapers receive revenue from notices, but fewer people may see the notice. In some cities, two newspapers are needed if citizens are to see all notices.

**Local Newspapers.** Kentucky law favors local newspapers over nearby newspapers that might have a larger circulation in the area. In some counties the local notices reach fewer people than they would if carried in the newspaper with greatest circulation. Another consequence for at least 11 cities is that city residents will find city notices in one newspaper but county and district notices in a different newspaper. An example is Berea, which advertises in the *Berea Citizen*, while Madison County advertises in the *Richmond Register*. This makes it more difficult for an individual to see all relevant notices.

A benefit of this preference is that public notices will be printed in the newspapers most closely associated with the affected area. Readers already interested in local news will have an opportunity to discover public notices targeted to them.

This public policy choice favors the most local qualified newspaper available. As a result, the local newspaper receives the revenue from public notices. It probably also saves most local governments some of the cost of advertising in a larger newspaper. However, in some localities fewer people see the notices than would otherwise, and in some places two newspapers are required in order for citizens to see all the relevant notices.

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People might see a notice in the newspaper when not looking for it. Those who are looking for a notice can find it but might have to scan much of the newspaper.

**Newspaper Browsers And Searchers.** Newspapers, even major ones, have a relatively small number of pages. A browsing reader might see and read a notice, especially a large one, even when not looking for it. Someone searching for a notice should be able to find it but might have to scan much of the newspaper to do so, depending on where the notice is printed.

## Internet Posting

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Unlike current public notice law, having regional or statewide websites would reduce costs and improve other desirable features.

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People are unlikely to see a notice on the Internet when not looking for it. Those who are looking for a notice should find it easily.

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Newspapers and the Internet both reach significant numbers. They reach different age groups, and both reach fewer people with less education and less income.

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Newspaper delivery may not reach everyone, and some parts of the state still have limited Internet access. Newspaper and Internet nonsubscribers can get access in libraries and other places.

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Current policy favors searchers and supports people who browse, to the extent that they might see a notice in the local newspaper. The choice between newspapers and the Internet seems to rest on cost, reaching browsers, and proving availability online.

**Local Versus Consolidated Websites.** In the same way that the public notice law currently causes notices to be published in multiple local newspapers across the state, a local website solution would create multiple online locations for Kentucky's notices. Consolidating websites regionally or statewide would put many more notices in a single place. It would further minimize costs while increasing options for security, accessibility, and proof of publication and inalterability.

**Internet Browsers And Searchers.** As discussed in Chapter 5, people browsing the Internet are unlikely to see notices that they are not looking for. Citizens who are searching for notices should be able to find them easily.

## Demographics

Newspapers still reach a significant portion of the population, while use of the Internet is increasing. Newspapers and the Internet have some overlap, but there is a significant difference between the groups that use the two media, primarily a difference of age. Both media do relatively poorly at reaching those with less education and those with less income.

## Accessibility And Nonsubscribers

There are newspapers published in all counties or in an adjoining county, but home delivery is not available everywhere. There remain some parts of the state where Internet access in the home is limited. For nonsubscribers, newspapers are available in stores and libraries or from neighbors who subscribe. Access to the Internet is also available to the public in many businesses, in all libraries and schools, and maybe in neighbors' homes.

## Balance Of Policy Factors

It seems clear from the structure of existing statutes and from court decisions that current public policy favors searchers primarily but also supports people who browse. Searchers seem favored because courts consider newspaper publication sufficient, even if not everyone affected sees the notice. People who browse seem supported because newspapers provide an opportunity for anyone browsing them to see and read a notice and because some statutes require larger notices that are more likely to be seen.



These same factors suggest that current public policy is not concerned about which people see notices. Statutes and court decisions do not seem to address the demographics of newspaper readers. However, until recently, there were few viable alternatives.

Finally, current public policy favors local newspapers over larger, nearby newspapers, even when the nearby newspaper has more readers. This preference might avoid the cost of advertising in larger newspapers, but it does not guarantee that the largest number of people has access to the notices.

Because of its search engines, the Internet is likely to be more favorable to searchers than newspapers are. In particular, search engines would be very effective at guiding users to public notice websites. They may be less effective at searching directly for new notices, but searchers should still be able to find notices once on a website.

The Internet falls short in supporting those who browse media without looking for public notices. The likelihood of happening upon the subject or content of a public notice on the Internet is very small. It is also more difficult to prove that a notice was available and unaltered for the period of posting, but satisfactory logging procedures can accomplish this task.

On balance, the choice between newspapers and the Internet rests primarily on

- lowering cost,
- deciding how many passive browsers to try to reach, and
- specifying a satisfactory method to prove availability.

The policy decision might differ for specific types of notice. For example, it might be more important to reach people who browse with election information than with surplus property sales announcements.

### **Examples And Scenarios**

What follows is a description of some examples of existing laws that provide either for combined newspaper and Internet public notices or for online-only notices. There also is a discussion of proposals that have not yet been implemented.

## Combined Newspaper And Internet Options

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Kentucky permits delinquent tax notices online along with newspaper publication. It appears that most counties use this method.

**Delinquent Tax Notices.** The only significant use of online notices currently in Kentucky is for delinquent tax listings. KRS 424.130 provides two options for advertising notice of the delinquent tax sale and list of properties. One is by newspaper publication only, and the other combines Internet posting and newspaper publication. The latter option has been available since 2006. Responses to the Program Review staff county questionnaire indicated that more than 62 percent of counties used the combined method.

There are two elements of the statute that come into play for online posting of delinquent tax lists. KRS 424.130(1)(c)2 specifies that

- “The Internet Web site shall be affiliated with the city or county and contain other information about the city or county government,” and
- the address should be “for the Internet Web site where the document can be viewed.”

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The statutory language is vague, and some counties might not be in compliance. The statute also does not say whether the online list should be easy to find.

The statutory language is vague in its use of “affiliated with,” “other information,” and “can be viewed.” The open questions are what control the local government must exercise over the website, what information about the government is sufficient, and whether the document must be hosted on the same city- or county-affiliated website.

Strict compliance with the statute probably requires that the published address should display a page that is hosted on the local government’s website and contains information about the government or at least about its delinquent tax process. From there, it should be possible to navigate to the delinquent tax list document.

A software company that provides tools for Kentucky counties to handle delinquent taxes and other accounting tasks also maintains a website on which counties’ delinquent tax lists may be posted. As of July 2016, the website showed 68 counties, though not all of them had delinquent tax listings posted. Program Review staff randomly selected and called 19 counties. All of them indicated that they used the combined option, and 11 reported using the company’s website address in their newspaper advertisements. The other counties published the addresses of their own websites and on their websites provided a link to the lists.

Extrapolating from the sample, approximately 39 counties probably published the software company's website address rather than their own. This practice appears to violate the requirement that the website be affiliated with the county.

Another issue not mentioned in the statute is how easily a website visitor can find the document. Because the advertisement includes the address of a website, not of the document itself, the visitor must look for and find the link to the document. If the link is not on the initial webpage or is not prominently displayed, the visitor might fail to find it.

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Some public notices require only a newspaper ad describing the place where more detailed information is. It is not clear whether the place may be online. However, smaller printed notices tend to reduce cost.

**Other Combined Notice Options In Kentucky.** Some public notices require newspaper publication of a summary that describes a place where more detailed information may be reviewed. For special purpose governmental entities, the Department for Local Government interpreted the law to mean that the place may be an Internet website. Program Review staff did not find an explicit statement in the relevant statutes that an Internet website could serve as the place to review documents. If terms like *place* and *location* may be Internet websites, then there are several other types of notice that could be advertised in this way.

As with the delinquent tax option, placing a smaller advertisement with details online probably reduces the cost to local governments. It would also reduce perceptibility for newspaper browsers and require them to use the Internet to see the details.

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There are ambiguities in Kentucky statutes that could be addressed.

**Conclusions On Kentucky's Combined Options.** When a combined option results in smaller newspaper notices, there are potential savings and some downsides. There are several ambiguities in Kentucky statutes related to combining newspaper publication and Internet posting of public notices. As described earlier, it might be worth considering whether public notices should be on local websites or a central website.

### **Recommendation 6.1**

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#### **Recommendation 6.1**

**In order to ensure compliance with legislative intent on public notices in current and future statutes, the General Assembly may wish to consider clarifying when the Internet may be a place or location that may be advertised, what government control of a website is needed, whether the website should be local or statewide, and how easy it should be to find online notices.**

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SB 101 (2014) did not pass but proposed an online posting option. Proof of publication would have been electronic or paper capture of the posting along with an affidavit.

**Proposed Combined Option For Kentucky.** Senate Bill 101 of the 2014 Regular Session would have given local governments the option of posting the content of public notices online instead of in the newspaper. Each notice would have required a single newspaper ad specifying the subject matter, Internet address, and local government phone number. The website would have to be maintained by the local government or a third party under contract to provide electronic notices for the local government. The Internet notice would have to be available for specified periods of time and be posted prominently on the website. Local officials would prove online publication by capturing the online posting electronically or on paper and preparing an affidavit with specified information.

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Nine states have enacted bills requiring a group of newspapers to operate a public notice website to supplement ongoing newspaper publication. Seven of them acknowledged that they did not contain all notices.

**Press Association Online Notice Legislation.** The Kentucky Press Association pointed to bills enacted in nine states that require a group of newspapers to operate a statewide public notice website.<sup>b</sup> The laws differed, but the following features were often present:

- A group of newspapers, sometimes specified as the majority of newspapers in the state and sometimes as the statewide association of newspapers, must create and maintain a public notice website at no charge to the public and no additional charge to governments.
- Notices that formerly required publication in newspapers continue to require such publication.
- All notices published in newspapers must also be posted on the website. Some states also required newspapers to post notices on their own websites.
- Newspapers must agree to follow online posting requirements in order to continue to publish public notices. In some states, this was accomplished by prohibiting localities from publishing in noncompliant newspapers.
- Newspapers and their websites were protected from any liability for failure to correctly post notices. Proper publication in the newspaper was considered to be sufficient notice.
- Specific features of the notice website, such as timeliness, reliability, searching, proof of posting, and security, were not always spelled out. In a few cases, search capabilities were mentioned.

Program Review staff visited all nine state notice websites. All but two of them included disclaimers pointing out that notices might be missing, and another one stated that the online notices were not

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<sup>b</sup> In 2016, states with such laws were Florida, Illinois, Louisiana, Maine, Massachusetts, Ohio, Pennsylvania, Tennessee, and Wisconsin. Maine's law was written to expire in 2018.

official. All had built-in search features, and all but one displayed notices without surrounding newspaper content.

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The Kentucky Press Association's public notice website is similar. It was missing many public notices, partly because not all newspapers uploaded content and because the website's automated checks failed to identify notices.

The Kentucky Press Association, through an arrangement with Newz Group, operates a similar website of Kentucky public notices.<sup>c</sup> Program Review staff reviewed the contents and capabilities of the website.

The most significant deficiency of the website is that it does not contain all public notices. A disclaimer on the main page acknowledges that some notices may be missing. One reason is that Newz Group depends on each newspaper to upload electronic copies of its pages to an offline location. If a newspaper fails to upload all pages with notices, then the notices will not appear on the website. For some newspapers, there were gaps of multiple weeks for this reason.

After a newspaper uploads its pages, the website automatically checks each page to see if it contains any notices. It uses a test that often fails to identify notices. Program Review staff found numerous examples of notices missing for this reason. For example, it appeared that most delinquent tax listing pages were missing.

The website's own search tool has an excellent set of features. However, the website stores the entire newspaper page when there is a notice on it, so searches often return pages that are not of interest because the words appear in articles or advertisements. Like most other online public notice websites, the notices are not included in Internet search engine results.

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Local officials must ensure notices are published properly in newspapers, but newspaper-operated websites have limited incentives to ensure posting. If printed notice is necessary and sufficient, online notices might not be dependable and local governments will have the same or possibly greater costs.

**Conclusions About Newspaper-Operated Websites.** When advertising in newspapers, it is the responsibility of the local official to ensure that the notice is published in the manner and time required by statute. If proof of publication is needed, the official is responsible for providing it. On newspaper-operated websites, the official has no obligation to verify posting, and the newspaper group has limited incentives to ensure that notices are posted correctly, timely, and securely. When statutes consider the printed notice to be sufficient, online notices might not be dependable.

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<sup>c</sup> Newz Group, a subsidiary of GeoTel, also operates what appear to be unofficial notice websites in Iowa, Kansas, Michigan, Missouri, North Dakota, South Dakota, Texas, and Wyoming.

Newspaper-operated websites as implemented elsewhere offer an online outlet for notices, which localities might not already have. However, all nine states enacted statutes that continue to require publication of public notices in newspapers under the same rules as before. Local governments would continue to incur at least the same newspaper advertising cost.

The newspaper industry has claimed that a proper public notice website would be very expensive.<sup>d</sup> If so, the cost might have to be passed along in some way. However, if there were little additional cost to the newspapers, advertising rates might remain the same or rise only for other reasons.

If there were no additional cost to local governments, they might realize limited savings because of additional exposure for notices that generate revenue, such as delinquent taxes and surplus property sales, and for procurements if they solicited more bids and proposals. However, many local officials already post delinquent taxes, surplus property, or solicitations on the Internet and would already see such savings.

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Desirable features for a statewide newspaper-operated public notice website are listed here.

If Kentucky were to consider a statewide newspaper-operated notice website, realizing there would be little or no cost reduction, the state might require it to have at least the following features:

- Required participation by qualified newspapers in order to continue publishing notices in print
- Guaranteed posting no later than the date of publication in the newspaper with the content and format as printed, and with a penalty for failure to post properly
- Free posting of notices and free access by the public
- Prominent links to the website from local government and individual newspaper websites
- Built-in search feature or website layout that expedites finding specific notices
- Exclusion of non-notice content such as unrelated newspaper articles and advertising
- Expected features like website security and reliability

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Utah operates its own statewide public notice website along with print newspaper publication. Kentucky.gov could host a simple notice website at no additional cost.

**State-Operated Websites.** In March 2016, Utah enacted Senate Bill 99, providing for a state-operated public notice website to be used in conjunction with newspaper publication. The statute requires the website to be available free of charge to state and local governments and the public. It includes a basic search feature, a viewable collection of older notices, a subscription service, and

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<sup>d</sup> Chapter 4 describes an estimate of \$30,000 per month for a county website.

readily accessible links from the state's official websites. Program Review staff determined that the contents of the notices were indexed by major search engines.

A representative of Kentucky Interactive, the company that operates Kentucky's official state website, reported that a statewide public notice website could be made within Kentucky.gov without incurring additional cost, as long as the website had a simple structure and displayed notices in a commonly used format. The website would offer the same security and reliability as the rest of Kentucky.gov.

Using such a resource in conjunction with printed notices would require some additional effort on the part of local officials to upload notices in a timely manner. There would also need to be a process for removing older notices.

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Combining print and online without changing publication requirements does not save money and does not affect a browser's chance of seeing a notice. Replacing a larger ad with a smaller one with details online saves money but probably reduces a browser's chance of seeing the notice.

**Public Policy Issues And Combined Options.** Combined options that continue to require the entirety of a public notice to be printed in the newspaper do not save localities any money. They probably do not affect the likelihood that someone browsing newspapers or the Internet will see the notices.

Combined methods that replace a larger notice with a smaller advertisement along with online details would reduce costs but probably also reduce the chance that someone browsing the newspaper will see the notice. Requiring the newspaper advertisement to have a larger size might enhance its perceptibility but would reduce cost savings. Having the notice online does little to increase the chance that a browsing user will see it.

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Combined methods reach more seekers but might require two steps if the details are online. A statewide website would be slightly more efficient to operate than local websites but would make little difference in reach.

All combined methods expand the audience of seekers by combining seekers who read newspapers with those who use the Internet. However, a browser or a seeker who sees the newspaper notice has to take the additional step of going to an online device and visiting the website to read the notice. This additional step could be difficult for some people.

Requiring online notices to be posted on local government websites probably increases staff effort slightly while not improving the public's chance of finding notices. Having notices on a statewide website probably makes local staffs' jobs slightly easier and makes oversight simpler. Notice seekers would find it easier to look in one place.

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Factors in the decision on combined methods include cost, loss of perceptibility for browsers, an extra step to go online for details, increased reach, and ease for seekers. Other decisions include local or statewide website, ease of posting, and oversight. When the details are online only, sufficiency is a consideration.

When deciding whether to pursue combined approaches to disseminating public notices, in addition to cost, the legislature might consider the potential loss of perceptibility to people browsing newspapers and the extra step of going to the Internet for details against the increased reach and ease for people who seek notices on the Internet. When deciding on local or statewide websites, the legislature might consider relative ease of posting and oversight. The legislature may also consider whether online notices must be published correctly and timely in order to be sufficient, especially when the newspaper advertisements merely refer to a full notice online.

### Online-Only Options

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No states were found that allowed all notices to be posted online instead of in print. Some types of notices are online only.

Program Review staff did not find any state that permitted all notices to be posted online instead of in newspapers. There are some limited types of notices that may be posted online in lieu of newspaper publication.

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Localities using the Model Procurement Code may post bid and proposal requests online. School districts must post detailed financial reports. A 2016 bill would have allowed for posting some information online if it had passed.

**Online-Only Notices In Kentucky.** There are at least two types of public notice that Kentucky localities may post online without publishing in the newspaper. Local governments that adopt the local Model Procurement Code in KRS Chapter 45A are not required to publish solicitations in newspapers. Rather, they are free to choose between newspapers and the Internet for requests for bids and to choose any effective means for publicizing requests for proposals (KRS 45A.365(3); 45A.370(2)).

School district financial officers are required to post monthly and annual detailed financial reports on the school district's website. These are distinct from the financial statements required by KRS 160.463 and 424.220 (KRS 160.431).

In the 2016 Regular Session, Senate Bill 173 would have permitted local governments to post on the Internet or to publish in a newspaper details of any plan to sell commercial products. If details were to be posted on the Internet, the website would have to be affiliated with the locality and include other information about the locality.

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Examples of online-only notices were found in Indiana and Minnesota, and at the US Department of Justice.

**Online-Only Notices Elsewhere.** For publicizing local government budget information, Indiana Code 6-1.1-17-3 provides a transition from newspaper publication to online posting. Prior to 2015, notice was given through newspaper publication. For tax years 2015 and 2016, notice was given by a printed notice stating that information about the budget and tax levy would be available



on a specified Internet website. The statute appears to remove the requirement for newspaper publication after the 2016 tax year.

Minnesota provides an online-only option for publication of bid solicitations, requests for proposal, and local transportation projects (Minn. Statutes 331A.03; 331A.12).

In 2007, the US Department of Justice began to post judicial asset forfeiture notice online. In 2012, the department moved its administrative asset forfeiture notices online.

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Publishing only online would reduce reach to newspaper browsers and to notice seekers who do not normally use the Internet. This might be a significant loss of reach to older people.

**Public Policy Issues And Online-Only Options.** Eliminating the requirement to publish public notices in print would probably reduce the number of people who see notices while browsing media. There would no longer be an opportunity to see notices in the newspaper, and there would remain little likelihood that browsers would see them online.

People who seek out notices but do not use or have ready access to the Internet would have less access to public notices. With the demographic differences between newspaper readers and Internet users, this change might result in a significant loss of reach for public notices among certain groups, particularly older people.

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A statewide notice website may have some advantages over local websites. Online notices would have to meet requirements for legal sufficiency, and local officials would have to be liable for failure to post properly. Proof of posting and availability would be needed along with a method of permanent archive.

Requiring online notices to be posted on local government websites probably increases staff effort slightly while not improving the public's chance of finding notices. Having notices on a statewide website probably makes local staffs' jobs slightly easier and makes oversight simpler. Notice seekers would find it easier to look in one place.

Without newspaper notices, online public notices would have to meet requirements for provable accuracy, timeliness, and accessibility in order to be considered sufficient. Local officials would need to be liable for the consequences of not posting notices properly.

Proof of posting and availability, as described above, would be feasible for a common website, such as one operated by state government. Permanent archive, if desired, could be accomplished by an affidavit and printed copy of the notice as displayed on the website after it is removed.

**Conclusion And Recommendation.** When deciding whether to pursue the online-only approach to disseminating public notices, the legislature might consider the potential loss of exposure to, and

increased difficulty for, people who browse newspapers and also for those who seek notices in newspapers. When deciding between local or statewide websites, the legislature might consider oversight and the relative ease of posting. The Internet appears capable of providing reasonable proof of publication, proof of accessibility, and proof of unaltered content. If notices are to appear on the Internet instead of newspapers, it might be advisable to specify how those proofs can be provided. Notices need not be kept online indefinitely, so a time frame for archiving older notices may be useful.

### Recommendation 6.2

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**Recommendation 6.2**

**If allowing Internet-only public notices, the General Assembly may wish to consider establishing requirements for proving that notices were posted and available unaltered for the specified period of time and may wish to consider establishing a time for removal of notices and a form for archiving them.**

### Transition To Online Public Notices

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Transition periods could help the public learn to use the Internet to find public notices.

As noted in Chapter 5, there have been some concerns that members of the public might not realize that notices had been moved to the Internet. The Indiana law described above suggests that having a transition period could help educate the public about the change while phasing notices out of newspapers. There are at least two other proposals for a transition period.

In 2014, a bill passed the Michigan House that would have established a 10-year transition from newspaper publication to online publication. At each stage, newspaper publication requirements would have been reduced until no newspaper publication was required (2014 HB 5560). Localities would continue to have the option to publish in newspapers.

A Minnesota bill from 2015 would have required local governments that opted to use a website instead of newspaper publication to publish a newspaper advertisement indicating where online notices would be found (2015-2016 HF 1679). The ad would not be for a specific notice but for certain types of notice in general.

These examples suggest that a phased transition could help the public continue to receive public notices. For a period of time, newspaper notices could refer people to specific online notices. Following that, there could be a period during which local

governments would publish a general notice from time to time stating where all public notices would be found online. The frequency of this general notice could be reduced over a period of years.

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Transitions could also take demographics into account, delaying online-only notices until some threshold of Internet use is reached for different groups.

In order to accommodate those who do not use the Internet or have limited access, the transition could be based on the relative reach of newspapers and the Internet in a county or city. It might be possible to set a threshold of Internet use by various age groups and other demographic categories. After Internet use exceeded the threshold in a locality, it could then transition to online posting in some specified manner.



## **Appendix A**

### **How This Study Was Conducted**

Program Review staff reviewed published literature about public notices. Staff gathered information, sometimes via interviews, from state agencies; local government officials; and organizations representing cities, counties, school districts, and newspapers. Staff also obtained information from other states, software companies, and website developers.

The following sections describe how questionnaires, surveys, and other data were used to gather information and estimate costs.

#### **County Information**

Based on interviews with a small sample of county clerks, it was determined that they would be unlikely to have all of the cost data on public notice advertising because they are responsible for only some public notice advertising. The county fiscal court is responsible for most of the other public notices. It was determined that the county treasurer was the appropriate officer to ask about fiscal court advertising.

Counties differ in how county clerks and fiscal courts keep advertising expense information. A questionnaire was developed for county clerks and treasurers that allowed them to check off the types of notices for which they had information. A pilot questionnaire was tested with 10 county clerks and 10 county treasurers. Based on feedback from these counties, the questionnaire was revised and sent to the clerks and treasurers of 118 counties. Officials from Fayette and Jefferson were interviewed directly.

The questionnaire was designed and distributed via surveymonkey.com. The full set of questions from the questionnaire and a summary of response statistics are included in Appendix D.

Multiple email reminders were sent to respondents via both surveymonkey.com and direct email, and the LRC Project Center made calls to all nonresponding offices. In addition, the Kentucky Association of Counties and the Kentucky Association of County Treasurers and Finance Officers sent reminder emails to their members.

#### **Delinquent Tax Bill Paid Prior To Advertising The Sale**

The Department of Revenue provided the original lists of 2015 delinquent tax bills transferred from sheriffs to county clerks. Program Review staff obtained lists of 49 counties' advertised 2015 tax bills as displayed on the delinquent tax website operated by Software Management LLC. Staff counted the number of tax bills transferred and the number advertised. The resulting totals gave 35.2 as the percentage of all transferred bills from the 49 counties that were paid prior to advertising the sale. For comparison, the median of individual county percentages was 37.3 percent.

## **Delinquent Tax Advertising Cost Recovery**

Discussions with the Fayette County clerk and Software Management LLC suggested that most counties are unable to connect the amount of money received in fees back to the original tax year's advertising expenditure. Rather, their accounting systems record the advertising fees collected on all the tax claims sold during a particular year, regardless of the tax year that the taxes were due. In one county, the amount recorded in 2013 included tax claims as far back as 1994. These sources asserted that the amount recorded in a given year is predominantly from delinquent tax claims of the prior tax year. For example, the amount recorded in 2015 would consist mostly of fees from 2014 delinquent tax claims that were first offered for sale in 2015.

For these reasons and other inconsistencies in the data, the county questionnaire responses for cost recovery were not used to reduce the cost of advertising. Rather, staff used an across-the-board cost recovery rate of 34.2 percent based on the way the Department of Revenue cost recovery formula works.

## **Other Data**

Estimated county populations for 2013, 2014, and 2015 are from the US Census Bureau. Total county general government expenditures and advertising expenditures are from the Department for Local Government's Uniform Financial Information Reporting files for fiscal years 2013, 2014, and 2015.

Program Review staff contacted the Kentucky Sheriffs' Association and individual sheriffs about their public notice expenditures.

## **Difficulties With County Data**

Despite staff's efforts to compensate for different ways county clerks and fiscal courts kept their records, most counties did not provide responses from both offices. When both offices responded, they sometimes provided contradictory numbers for the same notices. Some of the counties with one response appeared to include complete information for both offices. Staff included counties when two responses were consistent or one response appeared complete. Other counties were excluded from the cost analysis.

## **City Information**

Program Review staff developed a public notice questionnaire for Kentucky's cities, which was sent to 335 city clerks' offices. Information from the cities of Lexington and Louisville Lexington was gathered through direct interviews.

The questionnaire was designed and distributed via surveymonkey.com. The full set of questions from the questionnaire and a summary of response statistics are included in Appendix E.

A pilot questionnaire was tested with 10 city clerks. Based on feedback from these cities, the questionnaire was revised and sent to all city clerks.

Multiple email reminders were sent to respondents via both surveymonkey.com and direct email, and the LRC Project Center made calls to all nonresponding offices. The Kentucky League of Cities sent reminder emails to its members.

### **Other Data**

Estimated city populations for 2013 and 2014 are from the US Census Bureau. Total city general government expenditures are from the Department for Local Government's Uniform Financial Information Reporting files for fiscal years 2013 and 2014.

### **Lexington-Fayette Urban County Government And Louisville/Jefferson County Metro Government**

Because of the more complex organizational structure of merged governments, Program Review staff conducted interviews with representatives from the Louisville/Jefferson County Metro and Lexington-Fayette Urban County Governments. Staff interviewed representatives from the Jefferson County clerk's office, Louisville mayor's office, Fayette County clerk's office, and Lexington council clerk's office. These representatives were asked to provide state-mandated public notice advertising cost data for fiscal years 2013, 2014, and 2015. They were also asked to provide the amount spent in 2013, 2014, and 2015 on specific types of public notices for which they are responsible.

### **School District Expenditures**

The Kentucky Department of Education provides a uniform accounting system to all school districts. LRC's Office of Education Accountability provided data from the system. One set of data contained all expenditures that were coded as advertising of any kind for fiscal years 2013 to 2015; another included all general fund expenditures for the same period.

For each district for each year, Program Review staff extracted general fund expenses that were coded as newspaper advertising and calculated this total and its percentage of all general fund expenses. The number of districts that reported any newspaper advertising in a year ranged from 151 to 155. Staff calculated the grand total of newspaper advertising and general fund expenses for these districts and the overall percentage.

Because the newspaper advertising code was used for all advertisements, not just mandated public notices, public notice expenses are only part of the total. It is not possible to determine how much was spent only on public notices.

The Kentucky Association of School Business Officials provided advertising cost information from eight districts. The information varied in detail, and several districts included ads other than public notices. When compared with data from the accounting system, most of the school

officials' numbers were smaller than the numbers from the accounting system, supporting the assumption that public notices are only part of the total advertising expense.

### **Caveats**

Some local government officials acknowledged that it was difficult to separate state-mandated notice spending from other types of advertising. Many of them estimated the state-mandated amounts. The amounts reported might be more or less than the actual state-mandated public notice spending.

County clerks and sheriffs might not have been able to account for their advertising expenditures in counties in which those officers did not pool their fees through the county treasurer. Therefore, these counties might have underreported their advertising totals.

All accounting systems are vulnerable to incorrect coding, and it is likely that some advertising costs were miscoded and that other expenses were miscoded as advertising. This caveat applies to survey responses, Uniform Financial Information Reporting data, and school district accounting data. It is not possible to determine whether the net effect of all errors was to increase or decrease the advertising totals.

The same caveat applies to the calculations of total general government expenditures for counties, cities, and school districts. It is likely that some expenditures were assigned to an incorrect fund type or category. It is not possible to determine whether the net effect of all errors was to increase or decrease the general government expenditure totals.

### **Newspaper Advertising Rates**

Program Review staff developed a questionnaire for the publishers of Kentucky's newspapers. The Kentucky Press Association sent the questionnaire to each newspaper publisher in the state. The full set of questions from the questionnaire and a summary of response statistics is included in Appendix F.



## Appendix B

### Examples Of State-Mandated Public Notices

#### Delinquent Tax Notice

A typical series of delinquent tax notices includes a half-page advertisement followed by a full list of the delinquent tax bills. Below is an example of the initial notice followed by a section of the entire list for a different county. The entire list often runs to several pages.

# NOTICE TO FRANKLIN COUNTY TAXPAYERS

Jeff Hancock, Franklin County Clerk, pursuant to KRS 424.130, announces that the 2015 Delinquent Real Property Tax bills (Certificates of Delinquency) will be published in The State Journal on Sunday, June 19, 2016.

The list of Certificates of Delinquency is also available for public inspection during the hours of 8:00 a.m. - 4:30 p.m., Monday through Friday at the County Clerk's office located at 315 W Main Street, Frankfort, KY 40601. This list may also be inspected on the Franklin County website. The Uniform Resource Locator (URL) of the website is <http://kydtax.smlle.us>

The tax sale will be held on **Wednesday, July 20, 2016** beginning at 9:00 a.m. All interested participants must register with the County Clerk's office by the **close of business on July 5, 2016**. Please contact the County Clerk's office if you need additional information about the tax sale registration process, the required registration fee or the deposit amounts that will be needed.

Taxpayers can continue to pay their delinquent tax bills to the County Clerk's office anytime prior to the tax sale. **Please note: All payments must be received in the county clerk's office prior to the tax sale date listed in this advertisement. Payments received after the tax sale has been conducted will be returned without exception.** Some delinquencies - although they have been advertised - will be excluded from the tax sale in accordance with the provisions of KRS 134.504(10)(b).

If you have any questions, please do not hesitate to contact the County Clerk's office at 502-875-8702 or visit our web page at [www.franklincountyclerkky.com](http://www.franklincountyclerkky.com).

| Public Notice |          |                                 | Public Notice          |                | Public Notice       |  |
|---------------|----------|---------------------------------|------------------------|----------------|---------------------|--|
| Bill#         | YearType | Owner Name                      | Property Address       | Map ID         | Amount Due 7/8/2016 |  |
| 14671         | 2015R    | NEAL, GENENE                    | 159 ALAMO DR           | 194-30-034.000 | 129.77              |  |
| 14769         | 2015R    | NEWMAN, KENNETH B & DONALD HUGH | 517 E WASHINGTON ST    | 166-40-219.000 | 521.42              |  |
| 14888         | 2015P    | NORMAN, JOHN A                  | SLONE DR STE 35        |                | 187.85              |  |
| 14891         | 2015R    | NORMAN, JOHN A & RITA F         | 3383 MAIN ST           | 038-00-088.000 | 908.16              |  |
| 14934         | 2015R    | NUTTER, LIZZIE HEIRS            | PIKE ST                | 177-00-080.000 | 103.68              |  |
| 15022         | 2015R    | OHAIR, MARCELLA K &             | 4646 OWENTON RD        | 018-00-012.000 | 686.96              |  |
| 15103         | 2015R    | ORIGINAL PROPERTIES LLC         | 128 W CHOPIN WAY       | 168-10-055.000 | 1559.18             |  |
| 15140         | 2015R    | OSBURN, KEITH A & RHONDA L      | 793 CANEY CREEK RD     | 029-00-002.000 | 2025.22             |  |
| 15197         | 2015R    | OXFORD PLACE LLC                | CHAMPION WAY           | 164-30-093.000 | 432.08              |  |
| 15198         | 2015R    | OXFORD PLACE LLC                | CHAMPION WAY           | 164-30-005.000 | 5826.68             |  |
| 15199         | 2015R    | OXFORD PLACE LLC                | 116 FALLS CREEK DR     | 164-30-071.000 | 267.87              |  |
| 15200         | 2015R    | OXFORD PLACE LLC                | FALLS CREEK DR 102-110 | 164-30-042.000 | 826.18              |  |
| 15201         | 2015R    | OXFORD PLACE LLC                | 151 VILLAGE PARK DR    | 164-30-073.000 | 235.05              |  |
| 15202         | 2015R    | OXFORD PLACE LLC                | FALLS CREEK DR 103-109 | 164-30-033.000 | 458.35              |  |
| 15203         | 2015R    | OXFORD PLACE LLC                | 161 VILLAGE PARK DR    | 164-30-056.000 | 267.87              |  |
| 15204         | 2015R    | OXFORD PLACE LLC                | 163 VILLAGE PARK DR    | 164-30-052.000 | 267.87              |  |
| 15205         | 2015R    | OXFORD PLACE LLC                | 167 VILLAGE PARK DR    | 164-30-048.000 | 267.87              |  |
| 15206         | 2015R    | OXFORD PLACE LLC                | 169 VILLAGE PARK DR    | 164-30-045.000 | 267.87              |  |
| 15207         | 2015R    | OXFORD PLACE LLC                | 171 VILLAGE PARK DR    | 164-30-043.000 | 235.05              |  |
| 15208         | 2015R    | OXFORD PLACE LLC                | 173 VILLAGE PARK DR    | 164-30-040.000 | 235.05              |  |
| 15209         | 2015R    | OXFORD PLACE LLC                | 175 VILLAGE PARK DR    | 164-30-036.000 | 267.87              |  |
| 15210         | 2015R    | OXFORD PLACE LLC                | 177 VILLAGE PARK DR    | 164-30-030.000 | 267.87              |  |
| 15211         | 2015R    | OXFORD PLACE LLC                | 179 VILLAGE PARK DR    | 164-30-024.000 | 366.40              |  |
| 15212         | 2015R    | OXFORD PLACE LLC                | 180 VILLAGE PARK DR    | 164-30-017.000 | 235.05              |  |
| 15213         | 2015R    | OXFORD PLACE LLC                | 178 VILLAGE PARK DR    | 164-30-013.000 | 235.05              |  |
| 15214         | 2015R    | OXFORD PLACE LLC                | 174 VILLAGE PARK DR    | 164-30-015.000 | 235.05              |  |
| 15215         | 2015R    | OXFORD PLACE LLC                | 172 VILLAGE PARK DR    | 164-30-019.000 | 235.05              |  |
| 15216         | 2015R    | OXFORD PLACE LLC                | 170 VILLAGE PARK DR    | 164-30-022.000 | 235.05              |  |
| 15217         | 2015R    | OXFORD PLACE LLC                | 168 VILLAGE PARK DR    | 164-30-026.000 | 235.05              |  |
| 15218         | 2015R    | OXFORD PLACE LLC                | 166 VILLAGE PARK DR    | 164-30-028.000 | 235.05              |  |
| 15219         | 2015R    | OXFORD PLACE LLC                | 164 VILLAGE PARK DR    | 164-30-031.000 | 235.05              |  |
| 15220         | 2015R    | OXFORD PLACE LLC                | 162 VILLAGE PARK DR    | 164-30-034.000 | 235.05              |  |
| 15221         | 2015R    | OXFORD PLACE LLC                | 160 VILLAGE PARK DR    | 164-30-041.000 | 267.87              |  |
| 15222         | 2015R    | OXFORD PLACE LLC                | 138 FALLS CREEK DR     | 164-30-084.000 | 267.87              |  |
| 15223         | 2015R    | OXFORD PLACE LLC                | 134 FALLS CREEK DR     | 164-30-080.000 | 235.05              |  |

## Election Notices

### Ballots And Voting Locations

The largest election notices are those showing the ballots and voting locations. The following is a single page of a 2-page ballot notice. In larger jurisdictions, the advertisement might be more than 2 pages.

**PURSUANT TO KRS 424.290, "MATTERS REQUIRED TO BE PUBLISHED,"  
THE FOLLOWING RACES WILL APPEAR ON THE VOTING MACHINES  
AND PAPER BALLOTS IN THE PRECINCTS LISTED IN WARREN COUNTY  
FOR THE GENERAL ELECTION, NOVEMBER 8, 2016.**

**STRAIGHT PARTY**

☐ REPUBLICAN PARTY  
☐ DEMOCRATIC PARTY  
☐ LIBERTARIAN PARTY  
☐ AMERICAN DELTA PARTY  
☐ GREEN PARTY

☐ Republican Party  
☐ Democratic Party  
☐ Libertarian Party  
☐ American Delta Party  
☐ Green Party

**PRESIDENT  
and VICE PRESIDENT  
of the UNITED STATES**  
(Vote for One)

☐ Donald J. TRUMP REP  
☐ Michael R. PENCE DEM  
☐ Hillary Rodham CLINTON LIB  
☐ Timothy Michael KAINE AMD  
☐ Gary JOHNSON GRN  
☐ Bill WELD IND  
☐ Rocky Roque DE LA FUENTE  
☐ Michael STEINBERG  
☐ Jill STEIN  
☐ Ajamu BARAKA  
☐ Evan McMULLIN  
☐ Nathan JOHNSON  
☐ Write-in \_\_\_\_\_

**UNITED STATES SENATOR**  
(Vote for One)

☐ Rand PAUL REP  
☐ Jim GRAY DEM  
☐ Write-in \_\_\_\_\_

**UNITED STATES REPRESENTATIVE  
in CONGRESS**  
2nd Congressional District  
(Vote for One)

☐ S. Brett GUTHRIE REP  
☐ Write-in \_\_\_\_\_

**ALL PRECINCTS**

**STATE REPRESENTATIVE**  
16th Representative District  
(Vote for One)

☐ Jason PETRIE REP  
☐ Martha Jane KING DEM  
☐ Write-in \_\_\_\_\_

**BROWNING AND WINDOVER**

**STATE REPRESENTATIVE**  
17th Representative District  
(Vote for One)

☐ Jim DeCESARE REP  
☐ Write-in \_\_\_\_\_

PEACHTREE, CROSSRIDGE,  
NATCHER, GRIDER POND,  
CAMPBELL, JENNINGS,  
HUNTING CREEK, HIDDEN  
RIVER, THREE SPRINGS,  
CUMBERLAND TRACE,  
HILLSIDE, BLUE LEVEL,  
CEDAR GROVE, HADLEY,  
PLANO, ROCKFIELD,  
RICHMOND, DRAKES CREEK,  
HUNTERS CROSSING, SUTH-  
ERLAND FARMS, GREY-  
STONE, LARMON MILL

**STATE REPRESENTATIVE**  
19th Representative District  
(Vote for One)

☐ Michael Lee MEREDITH REP  
☐ John Wayne SMITH DEM  
☐ Write-in \_\_\_\_\_

STEEPLECHASE, WREN-  
WOOD, MOORELAND,  
DELAFIELD, REELS, GREEN-  
MEADOWS, OCTAGON  
CASTLE, CENTRAL, CSX  
RAILROAD, SMITHS GROVE,  
PLUM SPRINGS, HYDRO,  
OAKLAND, GOTT, WARREN  
EAST MIDDLE SCHOOL,  
MOUNT VICTOR, NORTH-  
GATE, BRISTOW, COUNTRY-  
SIDE, SANDHILL, RICHARDS-  
VILLE, DAVENPORT, RIVER-  
SIDE, MEADOWLAND, ALVA-  
TON, TRAMMEL CREEK,  
HARDCASTLE, AND OLDE  
STONE

**STATE REPRESENTATIVE**  
20th Representative District  
(Vote for One)

☐ Melinda HILL REP  
☐ Jody RICHARDS DEM  
☐ Write-in \_\_\_\_\_

MUNICIPAL PARK, POTTER  
GRAY, BRIARWOOD, SHIVE  
KIEL, GREENWOOD, EAST-  
WOOD, AIRPORT, MIDDLE  
BRIDGE, HARTLAND, WATTS  
MILL, BOWLING GREEN  
TOWERS, WEST 11TH  
STREET, HILLVIEW, CHURCH  
STREET, FAIRVIEW, BROAD-  
WAY, STONEHENGE, BG JR  
HIGH, CARVER HARRIS, T. C.  
CHERRY, McNEILL, CABELL,  
CRESTMOOR, CEDARWOOD,  
BIG RED, RIVERVIEW, FRUIT  
OF THE LOOM, MILLERS,  
WHISPERING HILLS,  
SPRINGHILL AND BLUE-  
GRASS

**STATE REPRESENTATIVE**  
22nd Representative District  
(Vote for One)

☐ Wilson STONE DEM  
☐ Write-in \_\_\_\_\_

WOODBURN, DRAKE,  
MATLOCK, MOTLEY

**STATE REPRESENTATIVE**  
23rd Representative District  
(Vote for One)

☐ Steve RILEY REP  
☐ Danny J. BASIL DEM  
☐ Write-in \_\_\_\_\_

**THREE FORKS**

**NONPARTISAN BALLOT**

**SOIL and WATER CONSERVATION  
DISTRICT SUPERVISORS**  
(Vote for Four)

☐ Darrell W. COHRON  
☐ Noel D. HILL  
☐ Orville "Pete" DOTSON  
☐ Emily Perkins SHARP  
☐ John W. WESTBROOK  
☐ Write-in \_\_\_\_\_

**ALL PRECINCTS**

**NONPARTISAN  
"SCHOOL CANDIDATES"**

**MEMBER BOARD of EDUCATION**  
1st Educational District  
(Vote for One)

☐ Nora R. "Becky" EVANS  
☐ Write-in \_\_\_\_\_

SMITHS GROVE, HYDRO,  
OAKLAND, GOTT, THREE  
FORKS, NORTHGATE,  
BRISTOW, MOTLEY, HARD-  
CASTLE, AND OLDE STONE;  
PART OF PLUM SPRINGS,  
RIVERVIEW, AND  
MEADOWLAND

**MEMBER BOARD of EDUCATION**  
2nd Educational District  
(Vote for One)

☐ Don BASHAM  
☐ Write-in \_\_\_\_\_

PEACHTREE, CROSSRIDGE,  
GREENWOOD, EASTWOOD,  
AIRPORT, MIDDLE BRIDGE,  
HARTLAND, WATTS MILL,  
STEEPLECHASE, WREN-  
WOOD, MOORELAND,  
CEDARWOOD, MOUNT  
VICTOR, CUMBERLAND  
TRACE, HILLSIDE, FRUIT  
OF THE LOOM, DRAKES CREEK,  
BLUEGRASS; PART OF  
NATCHER, GRIDER POND,  
SHIVE KIEL, CAMPBELL,  
RIVERVIEW

CONTINUED ON NEXT PAGE

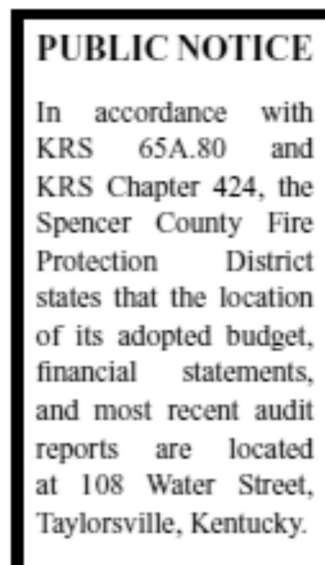
## Voting Machine Notices

County clerks also must publish notices related to the inspection of voting machines, such as the following.



## Budgets

There are several budget notice requirements in statute. Below are a brief notice required of a special district and a longer notice



**Ordinance# 35.34**

**AN ORDINANCE ADOPTING THE CITY OF HARLAN KENTUCKY ANNUAL BUDGET FOR THE FISCAL YEAR JULY 1, 2016 THROUGH JUNE 30, 2017**

Whereas, an annual budget proposal and message has been prepared and delivered to the legislative body; and  
Whereas, the legislative body has reviewed such budget proposal and made modifications.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF HARLAN, KENTUCKY AS FOLLOWS:

SECTION ONE: The annual budget for the fiscal year beginning 7/1/16 and ending 6/30/17 is adopted and set forth herein.

| RESOURCES AVAILABLE            | GENERAL FUND     | MRS FUND       | LGEA FUND      | SEWER FUND       | WATER FUND       | TOURISM FUND   |
|--------------------------------|------------------|----------------|----------------|------------------|------------------|----------------|
| CASH BALANCE (ESTIMATE)        | \$165,000        | \$82,500       | \$260,000      | \$263,800        | \$3,017,936      | \$58,903       |
| TAXES                          | 838,000          |                |                |                  |                  |                |
| LICENSE & PERMITS              | 105,000          |                |                |                  |                  |                |
| INTERGOVERNMENTAL              | 128,950          | 26,000         | 25,000         |                  |                  |                |
| CHARGES FOR SERVICES           | 387,500          |                |                | 787,750          | 1,400,000        | 45,000         |
| FRANCHISE FEES                 | 115,750          |                |                |                  |                  |                |
| MISCELLANEOUS                  | 25,340           |                |                | 4,400            | 6,750            | 5,130          |
| TRANSFERS (IN)                 | 102,000          |                |                |                  |                  | 535,000        |
| <b>TOTAL ESTIMATED REVENUE</b> | <b>1,867,540</b> | <b>108,500</b> | <b>285,000</b> | <b>1,055,950</b> | <b>4,424,686</b> | <b>644,038</b> |

**APPROPRIATIONS**

|                             |                  |               |                |                |                  |                |
|-----------------------------|------------------|---------------|----------------|----------------|------------------|----------------|
| GENERAL GOVERNMENT          | 224,458          |               |                |                |                  |                |
| POLICE DEPARTMENT           | 769,617          |               |                |                |                  |                |
| FIRE DEPARTMENT             | 244,988          |               |                |                |                  |                |
| STREET/SANITATION           | 621,172          | 50,000        | 175,000        |                |                  |                |
| SEWER DEPARTMENT            |                  |               |                | 801,044        |                  |                |
| WATER DEPARTMENT            |                  |               |                |                | 1,935,407        |                |
| TOURISM                     |                  |               |                |                |                  | 644,033        |
| <b>TOTAL APPROPRIATIONS</b> | <b>1,860,230</b> | <b>50,000</b> | <b>175,000</b> | <b>801,044</b> | <b>1,935,407</b> | <b>644,033</b> |

SECTION TWO: This budget ordinance shall be administrated by the executive authority as prescribed and set forth in the Kentucky Revised Statutes. Administration shall include, but not limited to, at least the following:

A. Preparation and submission of financial statements which include budgetary comparisons on not less than a quarterly basis.

B. Provide for budget amendments if called for by the council or if anticipated through implementation.

C. Prepare any financial statements required for publication purposes, pursuant to KRS 424 and 91A.

D. Cause each fund of this budget to be audited as prescribed by law.

SECTION THREE: The detailed operating budget is adopted by reference for administration and accounting purposes.

SECTION FOUR: This ordinance shall be published in the Harlan Daily Enterprise newspaper by title and summary within thirty (30) days after adoption.

SECTION FIVE: This ordinance becomes effective immediately upon passage and publication as required by law.

Adopted this 11th day of July, 2016.

**Daniel Howard**

MAYOR

**June 13, 2016**

Date of First Reading

**July 11, 2016**

Date of Second Reading


**Attest: Carla Jones**

City Clerk

## Audits

The auditor's letter about an audit report must be published. The middle of the following ad was removed so it would fit on this page.

**PUBLIC NOTICE**



**MIKE HARMON**  
**AUDITOR OF PUBLIC ACCOUNTS**

To the People of Kentucky  
Honorable Matthew G. Bevin, Governor  
William M. Landrum, III, Secretary  
Finance and Administration Cabinet  
Honorable Steve Towler, Boyd County Judge/Executive  
Honorable Bobby Jack Woods, Boyd County Sheriff  
Members of the Boyd County Fiscal Court

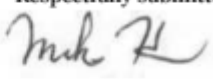
Independent Auditor's Report

**Report on the Financial Statement**  
We have audited the Boyd County Sheriff's Settlement - 2014 Taxes for the period January 01, 2015 through April 15, 2015 - Regulatory Basis, and the related notes to the financial statement.

**Management's Responsibility for the Financial Statement**  
Management is responsible for the preparation and fair presentation of the financial statement in accordance with accounting practices prescribed or permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.


**Auditor's Responsibility**  
Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Audit Guide for Sheriff's Tax Settlements* issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial

... recommendation, included herein, which discusses the following report comment:  
2014-001 The Sheriff's Office Lacks Adequate Segregation Of Duties Over Receipts

Respectfully submitted,  
  
Mike Harmon  
Auditor of Public Accounts

June 15, 2016  
State law requires the Auditor of Public Accounts to annually audit fiscal courts, county clerks, and sheriffs; and print the results in a newspaper having general circulation in the county. The complete audit and any other audit of state agencies, fiscal courts, county clerks, sheriffs, and property valuation administrators may be viewed in the reports section of the Auditor of Public Accounts' website at [www.auditor.ky.gov](http://www.auditor.ky.gov) or upon request by calling 1.800.247.9126.

**209 St. Clair Street      Telephone 502.564.5841**  
**Frankfort, KY 40601-1817      Facsimile 502.564.2912**  
**[www.auditor.ky.gov](http://www.auditor.ky.gov)**  
**An Equal Opportunity Employer M/F/D**

  
 Published: September 8, 2016

## Procurements

Unless they have adopted the Model Procurement Code, local jurisdictions must advertise requests for bids and requests for proposals of more than \$20,000 in the qualified newspaper.

**THE CITY** of Georgetown is seeking bids for Georgetown Fire Department – Station 3 Flooring until July 25, 2016 at 10:00 AM EST, in the Georgetown City Clerk's Office, 100 N. Court Street, Georgetown, KY 40324, at which time and place the bids will be opened. Copies of the Initiation to Bid Packages may be obtained at the Georgetown City Clerk's Office, Monday through Friday, 8:00 a.m. to 4:00 p.m., and on the City of Georgetown website at [www.georgetownky.gov](http://www.georgetownky.gov). All inquiries regarding this bid shall be submitted by email to [tracie.hoffman@georgetownky.gov](mailto:tracie.hoffman@georgetownky.gov)

## Ordinances

Most cities and counties must publish ordinances in the qualified newspaper. Some ordinances are long, unlike the following example.

**CITY OF GEORGETOWN**  
**ORDINANCE NO. 16- 008**  
**AN ORDINANCE AMENDING SECTION 2-111(c) OF**  
**THE CODE OF ORDINANCES RELATED TO CITY**  
**POSITION CLASSIFICATIONS AND PAY GRADES**  
**SUMMARY**  
1. Amends section 2-111(c) of the Code of Ordinances, which sets forth the classifications, associated pay grades and authorized positions for each department, to abolish two positions of Part-Time Dispatcher and add one position of Dispatcher in the 911 Center; and create one position of Administrative Assistant in the Fire Department.  
2. Provides for repeal of inconsistent ordinances, severability of provisions and an effective date upon passage and publication.  
The full text of Ordinance 16-008 is available for examination in the City Clerk's Office, 100 North Court Street, Georgetown, Kentucky 40324 or at [www.georgetownky.gov](http://www.georgetownky.gov).  
**INTRODUCED AND PUBLICLY READ FIRST TIME:**  
June 13, 2016  
**PUBLICLY READ SECOND TIME AND PASSED:**  
June 27, 2016

### Sales And Auctions

Notices are given of property being auctioned by local jurisdictions.

#### **SURPLUS PROPERTY SALE**

The Hickman County Fiscal Court has declared certain property surplus and offers it for sale to the highest bidder. These items will be offered for sale by sealed bid only.

Said property includes the following:

1990 WHGM S300 Semi Truck – Red – Runs but only on 5 cylinders

1963 Birmingham Flatbed 36' trailer

1998 Mercury Grand Marquis – Gray – Runs good

2003 Ford Crown Victoria – White

1994 Dodge Maxiwagon – Gray – Does not run

All above property is sold as is and can be viewed anytime at the Hickman County Road Department rock/gravel lot.

Sealed bid should include bidder's name, bid amount and phone # where winning bidder can be notified. Sealed bids should be delivered to the office of the Hickman County Judge Executive at 116 S. Jefferson Street Monday thru Friday between the hours of 8:00 a.m. and 4:00 p.m. until 4:00 p.m. on Friday, September 16, 2016

Said bids will be opened at 6:00 p.m., Monday September 19, 2016 at the regularly scheduled Fiscal Court meeting in the office of the Hickman County Judge Executive.



## Ad Valorem Taxes

The sheriff must provide notice of upcoming tax due dates, as in the following example.

### Butler County Taxpayer's Notice

The 2016 Butler County Property Tax Bills will be payable on Monday, October 3rd, 2016. Please contact the Sheriff's Office if you do not receive your tax bill by October 14th, 2016.

**The following are collection dates for 2016 Butler County Property Tax Bills:**

- 2% Discount: October 1st, 2016 thru November 1st, 2016.
- 5% Penalty: January 1st, 2017 thru January 31st, 2017
- 21% Penalty: February 1st, 2017 thru April 15th, 2017

**Important Taxpayer Information:**

- \* If mailing your payment, please include a copy of the tax bill and put the tax bill number on your check.
- \* If you would like to receive a paid receipt returned to you, please enclose a self-addressed stamped envelope with your payment.

**Important Notice:**

- \* All delinquent tax bills will be transferred to the County Clerk's Office at 4:00 p.m. on April 15th, 2017.
- \* In addition to the penalties and fees that are applied by the Sheriff's Office, all bills turned over to the County Clerk's Office are subject to a 20% County Attorney's Fee, a 10% County Clerk's Fee and Interest at 1% per month.
- \* Also, delinquent tax bills are subject to be sold to a third party in the summer of 2017.

Butler County Sheriff's Office  
Sheriff Scottie Ward  
Office Phone: (270) 526-3676  
Office Hours: Monday thru Friday 8:00 a.m. to 4:00 p.m.  
October, November & December 2016 the office will be on Saturdays 8:00 a.m. to 12:00 p.m.

## Hearings

Notice must be given of certain hearings.

**PUBLIC NOTICE**

Notice is hereby given that the Taylorsville-Spencer County Joint Planning and Zoning Commission will hold a Public Hearing on the 18th day of August 2016, at 7:00 p.m. prevailing time in the Fiscal Court Meeting Hall located at 28 East Main Street, Taylorsville, Kentucky. The following applications will be heard at that time:

Highview Properties, LLC (John Shircliffe and Judy Shircliffe) for Kevin Demaske – Requesting a zone change from B-1, commercial to B-3, commercial on city lot #27 located at 95 East Main Street.

*If you wish to speak at the hearing please stop by the office and fill out a speaker's record form prior to the hearing so you will be called upon.*

Information on the above applications is available for reviewing in the zoning office Monday – Friday between the hours of 8:00 a.m. and 4:00 p.m. Information will be posted on the county website [www.spencercountyky.gov](http://www.spencercountyky.gov) and our Facebook Page.

Julie Sweazy, Administrator  
Taylorsville-Spencer County Joint  
Planning & Zoning Commission

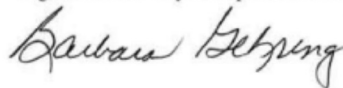
## Financial Statements

Most local jurisdictions must publish a financial statement. The following is a portion of a full-page notice.

**PUBLIC NOTICE**  
**Wayne County Fiscal Court**  
**Audit Report**  
**For Fiscal year ending June 30, 2015**

The complete audit report, including financial statements and supplemental information is on file at the County Judge Executive's office and is available for public inspection during normal business hours 8:00 am – 4:00 pm Monday-Friday. Any citizen may obtain from the County Judge/Executive a copy of the complete audit report, including financial statements and supplemental information, for his personal use, at less than 25 cents per page. Copies of the financial statement prepared in accordance with KRS 424.220 are available to the public at less than 25 cents per page at the Wayne County Judge's Office, Wayne County Courthouse, 55 N. Main Street, Suite 103, Monticello, KY 42633.

Signed this 21<sup>st</sup> day of September 2016



**WAYNE COUNTY**  
**BUDGETARY COMPARISON SCHEDULES**  
**Supplementary Information - Regulatory Basis**

**For The Year Ended June 30, 2015**

| <b>GENERAL FUND</b>  |                         |              |  |   |                  |
|--|-------------------------|--------------|--|---|------------------|
|  | <b>Budgeted Amounts</b> |              | <b>Actual Amounts, (Budgetary Basis)</b> | <b>Variance with Final Budget Positive (Negative)</b> | <b>Bu Origin</b> |
|  | <b>Original</b>         | <b>Final</b> |  |   |                  |
| <b>RECEIPTS</b>  |                         |              |  |   |                  |
| Taxes  | \$ 2,959,000            | \$ 3,311,437 | \$ 3,349,332                             | \$ 37,895   |                  |
| In Lieu Tax Payments   | 438,000                 | 438,492      | 670,793                                  | 232,301   |                  |
| Excess Fees  | 62,150                  | 105,066      | 105,067                                  | 1   |                  |
| Licenses and Permits   | 33,622                  | 33,737       | 33,561                                   | (176)   |                  |
| Intergovernmental  | 265,672                 | 428,804      | 502,973                                  | 74,169  |                  |
| Charges for Services   | 1,005,000               | 995,780      | 969,596                                  | (26,184)  |                  |
| Miscellaneous  | 110,450                 | 155,908      | 369,333                                  | 213,425   |                  |
| Interest   | 5,800                   | 5,800        | 8,640                                    | 2,840   |                  |
| Total Receipts   | 4,879,694               | 5,475,024    | 6,009,295                                | 534,271   |                  |
| <b>DISBURSEMENTS</b>   |                         |              |  |   |                  |
| General Government   | 1,224,037               | 1,330,368    | 1,092,535                                | 237,833   |                  |
| Protection to Persons and Property   | 1,624,769               | 1,833,769    | 1,524,253                                | 309,516   |                  |
| General Health and Sanitation  | 290,751                 | 460,647      | 387,408                                  | 73,239  |                  |
| Social Services  | 39,067                  | 41,767       | 34,638                                   | 7,129   |                  |
| Recreation and Culture   | 97,600                  | 98,400       | 94,915                                   | 3,485   |                  |
| Airport  | 32,000                  | 42,500       | 41,099                                   | 1,401   |                  |
| Debt Service   | 21,058                  | 21,058       | 21,057                                   | 1   |                  |
| <b>RECEIPTS</b>  |                         |              |  |   |                  |
| Intergovernmental  |                         |              |  |   |                  |
| Total Receipts   |                         |              |  |   |                  |
| <b>DISBURSEMENTS</b>   |                         |              |  |   |                  |
| Protection to Persons and Property   |                         |              |  |   |                  |
| Total Disbursements  |                         |              |  |   |                  |
| Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses) |                         |              |  |   |                  |
| <b>Other Adjustments to Cash (Uses)</b>  |                         |              |  |   |                  |
| Transfers To Other Funds   |                         |              |  |   |                  |
| Total Other Adjustments to Cash (Uses)   |                         |              |  |   |                  |
| Net Change in Fund Balance   |                         |              |  |   |                  |
| Fund Balance Beginning   |                         |              |  |   |                  |
| Fund Balance - Ending  |                         |              |  |   |                  |

**LOCAL**

**Bu Origin**

**RECEIPTS**  
Intergovernmental 26  
Miscellaneous 1  
Interest  
Total Receipts 27

**DISBURSEMENTS**  
General Government 42  
Administration 25  
Total Disbursements 68

Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses) (41)

**Other Adjustments to Cash (Uses)**  
Transfers From Other Funds 41  
Total Other Adjustments to Cash (Uses) 41

Net Change in Fund Balance  
Fund Balance Beginning  
Fund Balance - Ending

**School Financial Statements**

School financial statements are extended notices that may take multiple pages. The following is just part of one page of such a notice. The middle was removed so it would fit on this page.

# **ANNUAL FINANCIAL STATEMENT**

## **Letcher County Public Schools**

(Continued from Page B5)

|  |                               |             |
|--|-------------------------------|-------------|
| NEWTECH SYSTEMS                          | EQUIPMENT REPAIR & MAINT      | \$10,843.59 |
| NPC INTERNATIONAL                        | FOOD-GEAR UP                  | \$1,411.65  |
| NWEA                                     | GENERAL SUPPLIES-GEAR UP      | \$625.00    |
| NWEA                                     | GENERAL SUPPLIES              | \$14,150.00 |
| ORIENTAL TRADING COMPANY, INC.           | OTHER STUDENT ACTIVITY        | \$84.06     |
| ORIENTAL TRADING COMPANY, INC.           | GENERAL SUPPLIES              | \$1,335.16  |
| OTICON                                   | GENERAL SUPPLIES              | \$2,548.00  |
| OVER THE ROAD CLEANING COMPANY           | OTHER PROFESSIONAL CLEANING   | \$2,100.00  |
| PATTERSON CHIP COMPANY                   | LAWN & LANDSCAPING SUPPLIES   | \$1,660.00  |
| PAUL MILLER FORD                         | VEHICLE REPAIR & MAINT        | \$15,878.11 |
| PCS                                      | TECH-RELATED HARDWARE         | \$4,176.00  |
| PCS                                      | GENERAL SUPPLIES              | \$2,088.00  |
| PEARSON EDUCATION                        | TEXTBOOKS                     | \$16,963.18 |
| PEPSI-COLA                               | FOOD                          | \$4,184.62  |
| PERRY COUNTY TIRE INC.                   | TIRES & LUBES                 | \$7,980.92  |
| PHOENIX BUSINESS SYSTEMS, INC.           | GENERAL SUPPLIES              | \$2,428.08  |
| PIKE COUNTY BOARD OF EDUCATION           | REGISTRATION FEES             | \$2,250.00  |
| PINE MOUNTAIN GRILL                      | MISCELLANEOUS EXPENDITURES    | \$1,785.56  |
| PITNEY BOWES                             | RENTALS OF COMPT & RLTD EQUIP | \$330.00    |
| PITNEY BOWES                             | POSTAGE & PO BOX RENT         | \$2,665.81  |
| PLUMBERS SUPPLY CO                       | GENERAL SUPPLIES              | \$3,141.85  |
| POMEROY IT SOLUTIONS SALES COMPANY, INC. | TECH-RELATED HARDWARE-GEAR UP | \$6,172.60  |
| POMEROY IT SOLUTIONS SALES COMPANY, INC. | GENERAL SUPPLIES              | \$2,938.82  |
| POMEROY IT SOLUTIONS SALES COMPANY, INC. | TECH-RELATED HARDWARE         | \$21,466.19 |
| POSITIVE PROMOTIONS, INC.                | OTHER STUDENT ACTIVITY        | \$230.50    |
| POSITIVE PROMOTIONS, INC.                | GENERAL SUPPLIES              | \$2,838.34  |
| PREMIER ELKHORN COAL                     | COAL                          | \$1,708.00  |
| PRESENTATION SOLUTIONS, INC.             | GENERAL SUPPLIES              | \$6,226.41  |
| PROJECT ADVENTURE, INC.                  | GENERAL SUPPLIES              | \$1,802.07  |
| PROJECTOR LAMP CENTRAL                   | GENERAL SUPPLIES              | \$1,774.50  |
| PROJECTOR LAMPS, LLC                     | GENERAL SUPPLIES              | \$4,223.70  |
| PROVEN LEARNING                          | TECH-RELATED HARDWARE         | \$787.50    |
| PROVEN LEARNING                          | GENERAL SUPPLIES              | \$3,472.50  |
| PSST                                     | TECH-RELATED REPS & MAINT     | \$10,751.00 |
| PSST                                     | REGISTRATION FEES             | \$11,989.50 |
| PURCHASE POWER                           | POSTAGE & PO BOX RENT         | \$9,521.77  |
| QUALITY PARTS                            | REPAIR PARTS                  | \$1,634.24  |

|                               |                                |             |
|-------------------------------|--------------------------------|-------------|
| UNITED REFRIGERATION, INC.    | NON-TECH-RELATED REPRS & MAINT | \$19,029.11 |
| UNITED STATES POSTAL SERVICE  | GENERAL SUPPLIES               | \$1,860.00  |
| US BANK                       | REDEMPTION OF PRINCIPAL        | \$9,808.72  |
| US BANK                       | INTEREST                       | \$3,447.08  |
| USA BLUEBOOK                  | GENERAL SUPPLIES               | \$1,125.50  |
| VERNIER SOFTWARE & TECHNOLOGY | GENERAL SUPPLIES-GEAR UP       | \$5,481.77  |
| VIRCO MFG. COPORATION         | FURNITURE & FIXTURE SUPPLIES   | \$10,929.62 |
| WALMART COMMUNITY BRC         | WELFARE (FOOD/CLOTHES/UTIL)    | \$6,644.52  |
| WALMART COMMUNITY BRC         | OTHER STUDENT ACTIVITY         | \$2,331.82  |

(Continued on Page B7)

## Appendix C

### Statutes Requiring Public Notice By Local Entities

The basic requirements for providing public notice are in KRS Chapter 424, but many other statutes specify notice for particular acts or situations. These other statutes might or might not mention Chapter 424. The table below is organized with Chapter 424 first, followed by the remaining statutes in order by statute number.

A search of statutes for all those imposing a relevant public notice requirement does not necessarily result in a comprehensive list. A number of statutes contain the term *newspaper* but do not include full information about who must publish; others might require information to be published but might not mention newspapers. For this study, staff conducted a number of searches using many combinations and variations of terms such as *newspaper*, *publish*, *advertise*, *counties*, *cities*, and terms for other political subdivisions.

This appendix lists the matters related to local jurisdictions that Program Review staff found by compiling two existing lists along with an extensive search of all statutes. There may be matters mandated by statutes that are not listed here, and the remarks are not intended to be comprehensive. Unless specified otherwise, publication must be in a qualified newspaper as described in KRS Chapter 424.

#### Mandatory Public Notice Responsibility

According to KRS 424.150, when a statute providing for newspaper notification does not designate the person responsible for publication, the person responsible for publishing the notice is

- the person filing the petition or application when the advertisement is of the filing of a petition or application;
- the officer when the advertisement is of an activity or action of an individual public officer;
- the city clerk (if there is one) or the mayor (in all other instances), when the advertisement is of an activity or action of a city;
- the county clerk when the advertisement is of an activity or action of a county; and
- the chief administrative or executive officer or agent thereof when the advertisement is of an activity or action of a district or a board, commission, or agency of a city, county, or district.

**Required Public Notices**

| <b>Matter To Be Published</b>   | <b>KRS</b>                              |
|---|---|
| Any matter for which statute permits posting must instead be published in a newspaper. Cities may use first-class mail if the cost is less than advertising.  | 424.190                                 |
| Financial statements of counties, districts, school districts, commissions, or public agencies that collect public funds (except consolidated local government and urban-county government)—Responsibility to publish lies with the public officer whose duty it is to collect; receive; or have the custody, control, or disbursement of public funds. | 424.220<br>91A.040                      |
| Optional monthly or quarterly statements in lieu of annual financial statements   | 424.230<br>68.080                       |
| County and city budgets—Cities in a consolidated local government are exempt. Clerk must publish in a newspaper.  | 424.240                                 |
| School district budgets—District’s board of education must publish.   | 424.250                                 |
| Bids for materials, supplies, equipment, or services (unless government has adopted Model Procurement Code)—For materials, supplies, equipment, and other services of more than \$20,000, except when statute fixes a larger sum, or fiscal court fixes a smaller sum for sheriff or county clerk, or an emergency exists                               | 424.260                                 |
| Local administrative regulations imposing liabilities or restrictions on public —Officer, board or commission of a city, county, or district must publish   | 424.270                                 |
| Due date of ad valorem taxes—Every officer whose duty it is to collect any ad valorem tax for any political subdivision of the state must publish.  | 424.280                                 |
| Election ballots for primary and regular elections—County clerks must publish. With several exceptions, cost is paid by county, city, district, or fiscal court (for school districts).   | 424.290<br>67.050<br>160.240<br>160.020 |
| City delinquent tax lists—Optional  | 424.330                                 |
| Invitations to bid on municipal bonds—Published in local area and also published to afford statewide notice. If principal amount is \$10 million or more, invitation must be published in publication circulated to bond buyers.  | 424.360                                 |
| Bid and proposal solicitations by local governments that have adopted Model Procurement Code—Government may publish bids requests in newspapers or on the Internet and requests for proposals by any means demonstrated to be effective.  | 45A.343 to<br>45A.460                   |
| Annual audit of books of fiscal court or county office—Fiscal court or county official must publish in the newspaper having the largest paid circulation in county.   | 64.810                                  |
| Hearing on removal of special district governing member   | 65.007                                  |
| Names, addresses, and financial statement/records of governing body of boards, commissions, and special districts, for fiscal periods ending July 1, 2014   | 65.070                                  |
| Alteration or dissolution of special district—Fiscal court must publish.  | 65.166                                  |
| Dissolution of special district by referendum—County clerk must publish referendum question.  | 65.170                                  |
| Local government hearing on creation of a taxing district—Fiscal court clerk must publish.  | 65.182                                  |

| <b>Matter To Be Published</b>   | <b>KRS</b>         |
|---|--------------------|
| Hearing on creation of taxing district in consolidated local government—Clerk of legislative council must publish.  | 65.192             |
| Disposal of property by land bank authorities—Land bank authorities must publish.   | 65.370             |
| Sale of short-term notes by governmental agencies—Must be published in local area and also published to afford statewide notice; if more than \$10 million, must also be placed in a publication circulated to bond buyers. | 65.7717<br>424.360 |
| Local government hearing on petition to form a nontaxing special district—Fiscal court clerk must publish.  | 65.810             |
| Hearing regarding creation of a regional wastewater commission—Governing body of any member entity of the proposed commission must publish.   | 65.8905            |
| Proposed administrative dissolution of special purpose governmental entity—Entity seeking dissolution must publish. Cost is billed to special purpose governmental entity being dissolved.                                  | 65A.050            |
| Hearing in each participating county and city to present proposed dissolution plan for special purpose governmental entity not meeting basic requirements for dissolution   | 65A.050            |
| Annual budgets adopted by special purpose governmental entities   | 65A.080            |
| Election on removal of county seat—Sheriff must publish.  | 67.020             |
| Election on dividing a county or striking of territory—County judge/executive must direct sheriff to publish.   | 67.030             |
| Reapportionment proceeding for fiscal court district boundaries—Fiscal court must publish.  | 67.045             |
| County election on commissioner form of government—Sheriff or other appointed officer must publish.   | 67.050             |
| Passage of county ordinances and amendments—Exempted are urban-county governments and consolidated local governments. May be published in full or in summary form.  | 67.077             |
| Sale of county real or personal property—Such property may be sold at public auction following publication of the auction, including the URL for the site of an electronic auction, in a qualified newspaper.               | 67.0802            |
| Meetings of a fiscal court at a site other than the county seat—Fiscal court clerk must publish.  | 67.090             |
| Election on county consolidation—Sheriff must publish.  | 67.220             |
| Public auction of property remaining with a county or city after use as evidence has not otherwise been disposed of   | 67.594(4)          |
| Hearing on dissolution of incorporated cities and special districts within a plan for charter county government—Charter county government must publish.   | 67.845             |
| Hearing by unification review commission before finalizing its plan to combine county government with one or more cities within the county  | 67.914             |
| Hearing on plan for merging city and county governments into an urban-county government—Urban-county government must publish.   | 67A.050            |

| <b>Matter To Be Published</b>  | <b>KRS</b>                                 |
|--|--|
| Referendums—Applies to cities, counties, charter counties, and urban-county governments.   | 67A.160<br>97.590<br>67A.843<br>67A.847(3) |
| Civil service position vacancies of an urban-county government—Civil service commission of urban-county government must publish.   | 67A.240                                    |
| Certain classified service positions in urban-county government—Government must publish that position has been re-created or reestablished.  | 67A.300                                    |
| Ordinances authorizing the construction and financing of public projects by urban-county government  | 67A.730                                    |
| Advertisement for bids for public improvement construction projects by urban-county government   | 67A.740                                    |
| Sale of bonds by urban-county government for public improvement construction project   | 67A.765                                    |
| Solicitation of bids or proposals for purchasing of bonds for construction of property improvements by an urban-county government  | 67A.765                                    |
| Ordinance of initiation for wastewater collection project by urban-county government   | 67A.875                                    |
| Public hearing for wastewater collection project by urban-county government  | 67A.876                                    |
| Ordinance of determination on a wastewater project by urban-county government  | 67A.879                                    |
| Solicitation of proposals open for construction of property improvements by an urban-county government   | 67A.882                                    |
| Public hearing on parking facility proposals by an urban-county government   | 67A.918                                    |
| Notice of public sale of parking authority bonds—Applies to urban-county government.   | 67A.922(4)                                 |
| Reapportionment proceedings for legislative council districts—Legislative council must publish.  | 67C.135                                    |
| Hearing on county proposal to levy a tax rate—County fiscal court must publish in newspaper of largest circulation in the county a display advertisement. In lieu of newspaper, notice may be sent by first-class mail to each owner of real property. | 68.245(5)                                  |
| County ordinance levying a tax rate—County fiscal court must publish display type advertisement.   | 68.245(6)                                  |
| Proposed county budget—County judge/executive must publish.  | 68.260                                     |
| Hearing on water commission report on proposed water system  | 74.140                                     |
| Hearing on assessment roll for new water system—County clerk must publish.   | 74.150                                     |
| Hearing on striking assessments on land not receiving water from assessment roll of new water system—County judge/executive must publish.  | 74.160                                     |
| Proposal by water commission to issue bonds for the amount of unpaid assessments   | 74.180                                     |
| Filing and purpose of petition to modify assessment for construction of a water system—County judge/executive must publish.  | 74.200                                     |
| Hearing on petition to discontinue water district—County judge/executive must publish.   | 74.367                                     |



| <b>Matter To Be Published</b>  | <b>KRS</b>       |
|--|------------------|
| Filing of petition to authorize water district to acquire and operate a system for distribution of gas—County judge/executive must file.   | 74.400           |
| Optional publication of hearing on creation of water commission—County judge/executive may choose to publish in a qualified newspaper.   | 74.440           |
| Petition by fire district to enlarge, diminish, or merge a fire protection district or volunteer fire department district—Fire district trustees must publish.   | 75.020           |
| Proposed or revised schedule of inspection times for rates, rentals, and charges to be collected from a real property within a metropolitan sewer district area —Metropolitan sewer district must publish.                 | 76.090           |
| Costs apportioned and amounts assessed and levied for construction of metropolitan sewer facilities by metropolitan sewer district board   | 76.172           |
| Preliminary or final order of annexation by metropolitan sewer district board of unincorporated area or city or part of city with population of less than 3,000 located in county containing consolidated local government | 76.175           |
| Filing of a petition to establish a construction subdistrict of a metropolitan sewer district with the board of the district   | 76.241(2)        |
| Order of the board of a metropolitan sewer district establishing a construction subdistrict  | 76.241(3)        |
| Order abolishing construction subdistrict of a sewer or drainage construction project by metropolitan sewer district board   | 76.244           |
| Hearing on engineering survey of construction subdistrict—Secretary-treasurer of construction district must publish.   | 76.246           |
| Rate schedule for construction subdistrict   | 76.262           |
| Preliminary and final orders of annexation of territory to a subdistrict of a metropolitan sewer district—Board of metropolitan sewer district must publish.   | 76.268           |
| Petition to establish metropolitan sewer construction district—County clerk must publish.  | 76.305           |
| Filing of metropolitan sewer construction district economic feasibility report—County clerk must publish.  | 76.335           |
| Filing of report of classification of land affected by sewer construction by metropolitan sewer district—County clerk must publish.  | 76.345           |
| Hearing to determine need for air pollution control district—County conducting the hearing must publish.   | 77.025<br>77.020 |
| Hearings on air pollution control orders, rules, or regulations—Air pollution control board must publish.  | 77.185           |
| Public hearing with regard to creation or area of regional housing commission—County clerk must publish.   | 80.400           |
| Hearing on a city housing authority operating a housing project in another city—Clerk of other city must publish.  | 80.580           |
| Petition to incorporate city   | 81.050           |
| Date by which motion for intervention in city dissolution may be filed   | 81.096           |
| Plan for improvement of local government in county containing city of the first class  | 81.340           |
| Ordinance allowing annexation of unincorporated territory or reduction of territory by city of the first class   | 81A.010          |

| <b>Matter To Be Published</b>   | <b>KRS</b>                    |
|---|-------------------------------|
| Public hearing on city overlay district regulations   | 82.670                        |
| County, city, urban-county government ordinances—Cities and urban-county governments may publish either in full or in summary, but must publish in full any text imposing taxes or fees.  | 83A.060<br>67.077<br>67A.070  |
| Referendum on public question in cities—County clerk must publish.  | 83A.120                       |
| Nonpartisan city primary elections—County clerk must publish names of candidates.   | 83A.170(5)                    |
| Results of nonpartisan city primary elections—Statute does not specify who publishes or pays for notice.  | 83A.170(12)                   |
| City civil service examinations—City civil service commission must publish.   | 90.320                        |
| Reinstatement of city office or position—City must publish.   | 90.380                        |
| Proposed plan for management district in city of first class  | 91.756                        |
| Economic improvement plan within a management district—Board of directors of management district must publish. <sup>a</sup>   | 91.758<br>91A.570             |
| Annual audits of cities with population of 1,000 or more—City must publish that complete report is available at city hall and that copies of financial statement have been provided to requesting local media. Exempted are cities that receive and expend less than \$75,000 with no long-term debt. | 91A.040<br>424.220<br>91A.046 |
| City hearing on proposed improvement <sup>b</sup>   | 91A.250<br>91A.240            |
| City ordinance allowing an improvement by special assessment  | 91A.260                       |
| Summary of plan for management district   | 91A.565                       |
| Management district economic improvement plan and annual budget—Management district board must publish and mail by first-class mail to each affected property owner.  | 91A.570                       |
| Custody and disposition of property taken by police department in city of home rule class or urban-county government—Police must publish.   | 95.435(2)                     |
| Public auction by police department of home rule class city or urban-county government of unclaimed property  | 95.435(4)                     |
| City examinations for job vacancies in police and fire departments—City civil service commission must publish.  | 95.764                        |
| Advertisement of bids for right-of-way issued to utilities by cities with populations of 8,000 to 19,999  | 96.060                        |
| Election for voter approval or disapproval of termination of operation of city-owned combined electric and water plant—Mayor must publish.  | 96.183                        |
| Issuance of revenue bonds by board of city-owned combined electric and water plant  | 96.184                        |
| Agreement for purchase of existing waterworks by city legislative body  | 96.360                        |

<sup>a</sup> A management district is an area designated by a legislative body that is to be benefited by economic improvements and subjected to the payment of special assessments for the costs of the economic improvements. Areas that may be designated as a management district include, but are not limited to, neighborhoods and business districts (KRS 91.750).

<sup>b</sup> *Improvement* means construction of any facilities for public use or services or any addition thereto, which is of special benefit to specific properties in the area served by such facility (KRS 91A.210).

| <b>Matter To Be Published</b>   | <b>KRS</b> |
|---|------------|
| Election on proposition to acquire existing waterworks—Statute does not specify who publishes or pays for notice.   | 96.360     |
| Election on conveyance or encumbrance of waterworks or lighting system by city of home rule class   | 96.540     |
| Election on city acquisition of artificial gas system—Presiding officer of city must publish.   | 96.543     |
| Election on question of constructing, purchasing, or condemning electric plant, or issuing bonds therefor by a municipality—Mayor must publish.   | 96.640     |
| Sale of city utility revenue bonds by utility board   | 96.690(3)  |
| Sale of city revenue bonds of \$10 million or more by utility board, if sold at public sale   | 96.690(5)  |
| First county ordinance on classification of sewer users   | 96.919     |
| Hearing on approval of development plan by planning commission of city of the first or second class.  | 99.050     |
| Submission of development plans to city for designated area by a redevelopment corporation—City must publish.   | 99.210     |
| Public hearing on sale of real property by city to redevelopment corporation  | 99.290     |
| Hearing on redevelopment project by local entity  | 99.370     |
| Urban renewal and community development agency optional public sale of bonds, notes, and obligations—If a public sale is held, notice must be published.                                      | 99.430     |
| Public sale of bonds by local development authority   | 99.670     |
| Annual financial statements of independently budgeted planning commissions  | 100.177    |
| Hearing by planning commission on city or county enactment of zoning regulations  | 100.207    |
| Hearing on city proposal to annex unincorporated territory or accept the transfer of incorporated territory—Planning commission must publish.   | 100.209    |
| Hearing prior to adoption of or amendment to a zoning map—Planning commission must publish.   | 100.211    |
| Hearing on proposal to amend the text of a zoning regulation—Planning commission must publish.  | 100.211    |
| Hearing of an appeal by a property owner to amend a zoning map (consolidated local government exempted) —Planning commission must publish.  | 100.214    |
| Notice of a bond-authorizing ordinance or resolution—Must be published in a newspaper authorized to publish official advertisements for the bond issuer.                                      | 100.211    |
| City and county proposal of bond-authorizing ordinance for industrial buildings or pollution control facilities   | 103.210    |
| Hearing to consider issuance of bonds for certain specified projects—Project developer required to reimburse the unit of government.  | 103.210    |
| Bond hearing in regard to Kentucky Private Activity Bond Allocation Committee project approval—Governmental unit proposing bond issuance must publish. Project developer must reimburse cost. | 103.2101   |
| Application for creation of flood control district—Secretary of flood control district must publish.  | 104.530    |
| Adoption of rules and regulations by board of directors of a flood control district   | 104.610    |

| <b>Matter To Be Published</b>  | <b>KRS</b> |
|--|------------|
| Flood control districts contracts for work, materials, or supplies over \$1,000  | 104.650    |
| Sale of waterworks owned by city of home rule class  | 106.200    |
| Sale of water district revenue bonds   | 106.260    |
| First ordinance on municipal improvements  | 107.030    |
| Municipal improvement alternate method for proposals for construction contracts—Governing body must publish.   | 107.080    |
| Advertisement for sale of improvement assessment bonds by cities   | 107.100    |
| Petition to establish a county solid waste management plan—County judge/executive must publish.  | 109.270(2) |
| Details of county solid waste management plan prior to election on matter—County judge/executive must publish.   | 109.270(4) |
| Availability of branch voter registration, transfer, or change of party affiliation—County clerk must publish.   | 116.045    |
| County board of elections change in precinct voting places   | 117.065    |
| County board of elections voting machine inspection—County board of elections must publish.  | 117.165    |
| Proclamation or writ of election—Sheriff must publish.   | 118.750    |
| Petition challenging a tax levy—Publish the names and addresses of the petition committee in a newspaper of general circulation within the county, if such publication exists. Petition committee remits an amount equal to the cost of publishing.  | 132.017    |
| Hearing on special purpose governmental entity tax levy exceeding compensating tax—Special purpose governmental entity must publish a display type advertisement in a newspaper of largest circulation in the county. In lieu of publication, it may send a notice to each affected person by first-class mail.                  | 132.023    |
| Action by special purpose governmental entity to levy a tax rate increasing revenue by more than 4% over compensating rate—Special purpose governmental entity must publish a display type advertisement in a newspaper of largest circulation in the county.  | 132.023    |
| Hearing on city or urban-county government tax levy exceeding compensating tax rate—City or urban-county government must publish a display type advertisement in a newspaper of largest circulation in the county. In lieu of publication, it may send a notice to each affected person by first-class mail.                     | 132.027    |
| Adoption of ordinance levying a tax rate which will produce revenue from real property by more than 4% over compensating tax rate—City or urban-county government must publish a display type advertisement in newspaper of largest circulation in the county.   | 132.027    |
| Real property tax roll—Property valuation administrator must publish a display type advertisement giving times available for public inspection. Cost of the notice is paid by the county fiscal court.   | 133.045    |
| County, urban-county governments, and consolidated local governments delinquent tax lists—County clerk must publish a list of all tax bills available for sale. A fee calculated by a formula to recover the cost of advertising, allowing for some number of unpaid claims, may be added to the amount of each bill advertised. | 134.128    |
|  | 134.010    |

| <b>Matter To Be Published</b>   | <b>KRS</b>    |
|---|---------------|
| Hearing on petition for alteration of area planning commission—Fiscal court must publish.   | 147.620(3)    |
| Question on upcoming ballot to dissolve area planning commission—County clerk must publish; fiscal court must bear cost.  | 147.620(4)    |
| Cost of financing school buildings, furnishing, and equipment   | 160.160(2)(a) |
| Changes in school board division boundaries in counties containing cities of the first class—Board of education must publish.   | 160.210       |
| School district monthly financial report—District must post on its website.   | 160.431(4)(a) |
| School district annual financial report—District must post on its website.  | 160.431(4)(b) |
| Kentucky Department of Education’s written report indicating the financial status of the school district—District must post on its website.   | 160.431(4)(c) |
| Financial statements of school systems in counties of 300,000 or more—Publish in the newspaper of the largest general circulation in the county.  | 160.463       |
| Hearing on a school district board’s proposal to levy a general tax rate that exceeds the compensating tax rate—The advertisement must be a display type of not less than 12 column inches to be published at least twice for 2 consecutive weeks.  | 160.470(7)    |
| Adoption by a school district board of a tax rate that exceeds the compensating tax rate—The advertisement must be a display type of not less than 12 column inches to be published within 7 days of adoption.  | 160.470(8)    |
| Petition opposing an imposition of license fees—County clerk must publish notice of the challenged tax levy in a newspaper of general circulation in the county if petitioners pay the cost. If petition lacks enough signatures, county clerk must so notice in a newspaper of general circulation in the county.              | 160.485       |
| Petition opposing a school tax—County clerk must publish notice of challenge to tax in newspaper of general circulation in the county if petitioners pay the cost. If petition lacks enough signatures, the county clerk must so notice in a newspaper of general circulation within the county containing the school district. | 160.597       |
| Hearing on school district board of education proposed levy of school taxes—School district board of education must publish at least once in a newspaper of general circulation or by posting at courthouse door if there is no such newspaper.   | 160.603       |
| School district board of education intent to opt out of base expansion of direct satellite broadcast and wireless cable service of its utility gross receipts tax—Board must publish at least one time in a newspaper of general circulation in the county, or by posting at courthouse door if there is no such newspaper.     | 160.614       |
| Establishment, alteration, or discontinuance of county road and of letting contract—County road engineer must publish.  | 178.050       |
| Question on election ballot concerning a road and bridge construction bond—Sheriff must publish.  | 178.170       |
| Names of county road commissioners upon selection—Fiscal court must publish.  | 178.180       |
| Special tax election—Sheriff must publish.  | 178.240       |

| <b>Matter To Be Published</b>  | <b>KRS</b>                    |
|--|-------------------------------|
| Annual orders by fiscal courts that all owners and managers of lands bordering public roads remove brush, bushes, weeds, overhanging limbs of trees, and other obstructions—County engineer must publish in a county newspaper for at least 2 consecutive weeks every year. Cost of publication is paid by fiscal court. | 179.220<br>179.230            |
| Bids for road construction or maintenance—Road district board of directors must publish.   | 184.110                       |
| Sale of road improvement bonds by county road district   | 184.270                       |
| Petition to establish county health department—County judge/executive must publish. Cost is paid by petitioners.   | 212.080                       |
| County board of health contracts for day labor for work or materials more than \$1,000   | 212.460                       |
| Urban-county board of health contract bidding for work, supplies, or materials   | 212.638                       |
| SHADING Sale of seized and forfeited property by law enforcement agency  | 218A.420                      |
| Application to create sanitation district—Commissioner of district must publish.   | 220.090                       |
| Hearing on alteration or dissolution of sanitation district—Fiscal court must publish.   | 220.115                       |
| Sanitation districts contracts for work, material, and supplies more than \$1,000  | 220.290                       |
| Filing of petition to establish a construction subdistrict within a sanitation district—Sanitation district board must publish.  | 220.553(2)                    |
| Order of sanitation district board establishing a construction subdistrict   | 220.553(3)                    |
| Engineering report on proposed construction work in a construction subdistrict within a sanitation district—Secretary-treasurer of sanitation district must publish.   | 220.555<br>220.561            |
| Hearing on proposal for a hazardous waste incinerator, landfill, or other site or facility for the land disposal of hazardous waste—County fiscal court, urban-county government, or governing body of incorporated municipality must publish in a qualified newspaper.  | 224.40-310                    |
| Request for permit to operate a place of entertainment outside the corporate limits of a city—County clerk must publish. Applicant pays \$15 to be used for advertisement.   | 231.060<br>231.050<br>231.040 |
| Local option election for limited sale of alcoholic beverages by the drink—Sheriff must publish.   | 242.040<br>242.022            |
| Election in county with urban-county government to allow Sunday liquor sales by the drink  | 244.295                       |
| Hearing on threat to county by infestation of Canada thistles or nodding thistles  | 249.183                       |
| Fiscal court must publish.   |                               |
| Call for election of directors to represent county districts on the board of drainage commissioners—County judge/executive must publish.   | 267.090                       |
| Annual financial statement of county boards of drainage commissioners—Cost is paid from drainage funds.  | 267.120                       |
| Final hearing on board of viewers' final report of plan for drainage and reclamation   | 267.210                       |
| Drainage district improvement location and schedule—Board of drainage commissioners must publish.  | 267.240                       |
| Drainage district assessment filing—County clerk must publish.   | 267.300                       |

| <b>Matter To Be Published</b>   | <b>KRS</b> |
|---|------------|
| Drainage district assessment roll—Board of drainage commissioners must publish.   | 267.310    |
| Optional: Drainage district bonds authorized when average assessment exceeds 25 cents per acre—Board of drainage commissioners may publish.         | 267.320    |
| Date to respond to petition for additional assessment for county property improvement—County clerk must publish.                                    | 267.350    |
| Meeting of landowners concerning an order dividing a drainage district—County clerk must publish.   | 267.510    |
| Election of board of drainage commissioners—Temporary secretary of board must publish.  | 268.160    |
| Drainage appraiser's report—County clerk must publish.  | 268.280    |
| Notice of filing of drainage assessment record by county board of drainage commissioners—County clerk must publish.                                 | 268.360    |
| Hearing on refunding of bonds by governing authority of drainage, levee, or reclamation district—Board of district must publish.                    | 269.030    |
| Hearing on assessment by governing authority of drainage, levee, or reclamation district  | 269.150    |
| Designation of a community action agency by counties, municipal corporations, or private nonprofit corporations                                     | 273.435    |
| Hearing on application for certificate by private toll bridges and ferries—Applicant must publish.  | 280.030    |
| County commission report on adoption of official records index—County clerk must publish. Cost is paid by county fiscal court.                      | 382.205    |
| Person and place where creditors of an intestate may present their claims—Person applying for an order dispensing with administration must publish. | 395.470    |
| Condemned property to be sold at auction—Jurisdiction exercising eminent domain must publish.   | 416.670    |

Source: Program Review staff compilation of material from Kentucky Revised Statutes; Legislative Research Commission Informational Bulletin No. 115. *County Government in Kentucky*. Rev. 2016. Table 6.1. "Matters To Be Published By Counties And County Officials."; cross references between KRS Chapter 424 and other Kentucky statutes compiled by the certified *Baldwin's Kentucky Revised Statutes Annotated*





## **Appendix D**

### **County Questionnaire**

This appendix displays the questions, response counts, and other descriptive statistics from Program Review staff's Public Notice Questionnaire for Counties, which was sent to all county clerks and county treasurers in Kentucky. Two subsets of response data are listed in the following tables. These subsets are identified as either "Full Set" or "Combined Completed County Subset."

The "Full Set" includes all county clerk and county treasurer responses as individual data points. It also includes all responses from respondents regardless of whether or not the respondent provided all of the cost data requested by the questionnaire. The main selection criterion for inclusion in the "Full Set" is that the respondent reported state-mandated advertising costs for at least one of fiscal years 2013, 2014, and 2015. The data set has 87 respondents.

The "Combined Completed County Subset" combines responses from county clerks and county treasurers if they represent the same county to create a single data point for each county. It includes responses only from respondents who provided all the cost data requested. The 48 respondents in this data set are from 41 counties. (In 7 of the 41 counties, both the county clerk and treasurer provided data.)

Medians are presented to summarize the wide range of values. For the detailed breakdown of notice costs, counties that reported no spending on a type of notice were counted in the median, so those numbers do not sum to the total of state-mandated notice spending.

The number of respondents per question declines toward the end of the questionnaire. Partially completed responses are included because of the limited response rate for the questionnaire overall.

**Summary Of Survey Responses**

Please enter the name, title, and county of the person completing this questionnaire.

|             | <b>Response Count</b> |
|-------------|-----------------------|
| Name        | 87                    |
| Title       | 87                    |
| County      | 87                    |
| Respondents | 87                    |

Note: Full Set.

This questionnaire is being sent to both county clerks and fiscal court treasurers. Please select the office that you represent.

| <b>Answer Options</b> | <b>Response Percent</b> | <b>Response Count</b> |
|-----------------------|-------------------------|-----------------------|
| County clerk          | 44.83%                  | 39                    |
| Fiscal court          | 55.17                   | 48                    |
| Respondents           |                         | 87                    |

Note: Full Set.

What is the name of the newspaper in which your county is required to place state-mandated public notices?

|             |    |
|-------------|----|
| Respondents | 87 |
|-------------|----|

Note: Full Set.

Does your county place state-mandated public notices in other print publications?

| <b>Answer Options</b> | <b>Response Percent</b> | <b>Response Count</b> |
|-----------------------|-------------------------|-----------------------|
| Yes                   | 10.34%                  | 9                     |
| No                    | 89.66                   | 78                    |
| Respondents           |                         | 87                    |

Note: Full Set.

For each other print publication, please provide its name and explain why your county uses it. (List as many as apply.)

|             | <b>Response Count</b> |
|-------------|-----------------------|
|             | 11                    |
| Respondents | 9                     |

Note: Respondents are those who answered "Yes" to the previous question. Responses exceed respondents because respondents could list more than one publication.

### Fiscal Year 2015: Total Newspaper Advertising Costs

|             | <b>Median</b> | <b>Response Count</b> |
|-------------|---------------|-----------------------|
|             | \$8,511.30    | 39                    |
| Respondents |               | 46                    |
| Counties    |               | 39                    |

Note: Combined Completed County Subset. This question was not asked for counties participating in a pilot survey.

### Fiscal Year 2015: Non-State-Mandated Advertising Costs

|             | <b>Median</b> | <b>Response Count</b> |
|-------------|---------------|-----------------------|
|             | \$502.45      | 39                    |
| Respondents |               | 46                    |
| Counties    |               | 39                    |

Note: Combined Completed County Subset. This question was not asked for counties participating in a pilot survey.

### Fiscal Year 2015: State-Mandated Advertising Costs

|                   | <b>Median</b> | <b>Response Count</b> |
|-------------------|---------------|-----------------------|
| Dollars reported  | \$7,692.71    | 41                    |
| Dollars adjusted* | 7,295.00      | 41                    |
| Respondents       |               | 48                    |
| Counties          |               | 41                    |

Note: Combined Completed County Subset.

\*This represents the totals reported by respondents minus an amount derived from the Department of Revenue's delinquent tax recoupment formula.

### Fiscal Year 2014: Total Newspaper Advertising Costs

|             | <b>Median</b> | <b>Response Count</b> |
|-------------|---------------|-----------------------|
|             | \$7,325.81    | 39                    |
| Respondents |               | 46                    |
| Counties    |               | 39                    |

Note: Combined Completed County Subset. This question was not asked for counties participating in a pilot survey.

### Fiscal Year 2014: Non-State-Mandated Advertising Costs

|             | <b>Median</b> | <b>Response Count</b> |
|-------------|---------------|-----------------------|
|             | \$640.00      | 39                    |
| Respondents |               | 46                    |
| Counties    |               | 39                    |

Note: Combined Completed County Subset. This question was not asked for counties participating in a pilot survey.

## Fiscal Year 2014: State-Mandated Advertising Costs

|             | <b>Median</b> | <b>Response Count</b> |
|-------------|---------------|-----------------------|
|             | \$7,012.89    | 41                    |
| Respondents |               | 48                    |
| Counties    |               | 41                    |

Note: Combined Completed County Subset.

## Fiscal Year 2013: Total Newspaper Advertising Costs

|             | <b>Median</b> | <b>Response Count</b> |
|-------------|---------------|-----------------------|
|             | \$6,861.00    | 39                    |
| Respondents |               | 46                    |
| Counties    |               | 39                    |

Note: Combined Completed County Subset. This question was not asked for counties participating in a pilot survey.

## Fiscal Year 2013: Non-State-Mandated Advertising Costs

|             | <b>Median</b> | <b>Response Count</b> |
|-------------|---------------|-----------------------|
|             | \$458.47      | 39                    |
| Respondents |               | 46                    |
| Counties    |               | 39                    |

Note: Combined Completed County Subset. This question was not asked for counties participating in a pilot survey.

## Fiscal Year 2013: State-Mandated Advertising Costs

|             | <b>Median</b> | <b>Response Count</b> |
|-------------|---------------|-----------------------|
|             | \$6,561.00    | 41                    |
| Respondents |               | 48                    |
| Counties    |               | 41                    |

Note: Combined Completed County Subset.

The county clerk and fiscal court have different responsibilities regarding the publishing of state-mandated public notices. Please select only the types of state-mandated public notices that your office has been responsible for during the past three fiscal years.

| <b>Answer Options</b>                                      | <b>Response Percent</b> | <b>Response Count</b> |
|--|-------------------------|-----------------------|
| Delinquent taxes   | 71.26%                  | 62                    |
| Elections  | 75.86                   | 66                    |
| Audits   | 91.95                   | 80                    |
| Auctions/property sales                                    | 33.33                   | 29                    |
| Bids/procurements  | 58.62                   | 51                    |
| Ordinances   | 55.17                   | 48                    |
| Other (any state-mandated public notices not listed above) | 24.14                   | 21*                   |
| Respondents  |                         | 87                    |

Note: Full Set.

\*Hart County's response, "0," is not included.

List the types of public notices you included in “Other.”

|             |    |
|-------------|----|
| Respondents | 21 |
|-------------|----|

Note: Full Set.

Are you using dollar amounts or percentages for 2015 state-mandated public notice advertising costs?

| Answer Options | Response Percent | Response Count |
|----------------|------------------|----------------|
| Dollar amounts | 81.25%           | 39             |
| Percentages    | 18.75            | 9              |
| Respondents    |                  | 48             |
| Counties       |                  | 41             |

Note: Combined Completed County Subset. Individual responses are counted separately.

State Mandated Public Notice Advertising Costs for Fiscal Year 2015

| Answer Options   | Median   | Response Count |
|--|----------|----------------|
| Audits   | \$877.00 | 37             |
| Delinquent taxes*  | 929.94   | 40             |
| Elections  | 1,522.53 | 40             |
| Auctions/property sales                                    | 24.00    | 15             |
| Bids/procurements  | 1,004.90 | 25             |
| Ordinances   | 1,923.40 | 27             |
| Other (any state-mandated public notices not listed above) | 285.80   | 12             |
| Respondents  |          | 47             |
| Counties   |          | 40             |

Note: Combined Completed County Subset. No cost data were provided by Whitley County.

\*The total is reduced by a nominal amount of delinquent tax advertising fee.

Are you using dollar amounts or percentages for 2014 state-mandated public notice advertising costs?

| Answer Options | Response Percent | Response Count |
|----------------|------------------|----------------|
| Dollar amounts | 79.17%           | 38             |
| Percentages    | 20.83            | 10             |
| Respondents    |                  | 48             |
| Counties       |                  | 41             |

Note: Combined Completed County Subset. Individual responses are counted separately.

## State Mandated Public Notice Advertising Costs for Fiscal Year 2014

| <b>Answer Options</b>                                      | <b>Median</b> | <b>Response Count</b> |
|--|---------------|-----------------------|
| Audits   | \$831.60      | 37                    |
| Delinquent taxes   | 1,204.50      | 40                    |
| Elections  | 1,482.03      | 40                    |
| Auctions/property sales                                    | 96.00         | 14                    |
| Bids/procurements  | 925.35        | 25                    |
| Ordinances   | 2,065.40      | 27                    |
| Other (any state-mandated public notices not listed above) | 180.03        | 12                    |
| Respondents  |               | 47                    |
| Counties   |               | 40                    |

Note: Combined Completed County Subset. No cost data were provided by Whitley County.

Are you using dollar amounts or percentages for 2013 state-mandated public notice advertising costs?

| <b>Answer Options</b> | <b>Response Percent</b> | <b>Response Count</b> |
|-----------------------|-------------------------|-----------------------|
| Dollar amounts        | 78.26%                  | 36                    |
| Percentages           | 21.74                   | 10                    |
| Respondents           |                         | 46                    |
| Counties              |                         | 39                    |

Note: Combined Completed County Subset. Individual responses are counted separately.

## State Mandated Public Notice Advertising Costs for Fiscal Year 2013

| <b>Answer Options</b>                                      | <b>Median</b> | <b>Response Count</b> |
|--|---------------|-----------------------|
| Audits   | \$794.83      | 36                    |
| Delinquent taxes   | 1,212.00      | 39                    |
| Elections  | 979.37        | 39                    |
| Auctions/property sales                                    | 65.50         | 14                    |
| Bids/procurements  | 1,074.38      | 24                    |
| Ordinances   | 2,345.40      | 26                    |
| Other (any state-mandated public notices not listed above) | 365.59        | 11                    |
| Respondents  |               | 46                    |
| Counties   |               | 39                    |

Note: Combined Completed County Subset. No cost data were provided by Robertson and Whitley Counties.

For the Fiscal year 2015, which method (for delinquent tax posting) did your county use?

| <b>Answer Options</b>                                    | <b>Response Percent</b> | <b>Response Count</b> |
|--|-------------------------|-----------------------|
| List published in a print newspaper only                 | 36.25%                  | 29                    |
| List published in a print newspaper and available online | 50.00                   | 40                    |
| Don't know   | 13.75                   | 11                    |
| Respondents  |                         | 80                    |

Note: Full Set.

For the Fiscal year 2014, which method (for delinquent tax posting) did your county use?

| <b>Answer Options</b>                                    | <b>Response Percent</b> | <b>Response Count</b> |
|--|-------------------------|-----------------------|
| List published in a print newspaper only                 | 37.50%                  | 30                    |
| List published in a print newspaper and available online | 45.00                   | 36                    |
| Don't know   | 17.50                   | 14                    |
| Respondents  |                         | 80                    |

Note: Full Set.

For the Fiscal year 2013, which method (for delinquent tax posting) did your county use?

| <b>Answer Options</b>                                    | <b>Response Percent</b> | <b>Response Count</b> |
|--|-------------------------|-----------------------|
| List published in a print newspaper only                 | 37.50%                  | 30                    |
| List published in a print newspaper and available online | 45.00                   | 36                    |
| Don't know   | 17.50                   | 14                    |
| Respondents  |                         | 80                    |

Note: Full Set.

Please explain why your county chose the method it used.

|             |    |
|-------------|----|
| Respondents | 80 |
|-------------|----|

Note: Full set.

The county recoups some of the cost of posting delinquent taxes in a newspaper by including a portion of this cost as a fee on all delinquent tax claims. For the following fiscal years, how much did the county receive from this fee? (If you do not have this information, please list the office that does.)

| <b>Answer Options</b> | <b>Response Count</b> |
|-----------------------|-----------------------|
| Fiscal Year 2015      | 34                    |
| Fiscal Year 2014      | 35                    |
| Fiscal Year 2013      | 35                    |
| Respondents           | 47                    |
| Counties              | 40                    |

Note: Combined Completed County Subset. This question was not used because most counties did not report numbers and many of the amounts that were given were questionable.

Which method(s) of advertising does your county use for bids/procurements? (Select all that apply.)

| <b>Answer Options</b>  | <b>Response Percent</b> | <b>Response Count</b> |
|------------------------|-------------------------|-----------------------|
| Publish in a newspaper | 79.75%                  | 63                    |
| Post on the Internet   | 17.72                   | 14                    |
| Other (please specify) | 25.32                   | 20*                   |
| Respondents            |                         | 79                    |

Note: Full Set. Respondents could list more than one method.

\*Responses listed as other include not applicable and similar responses.

Why does your county advertise bids/procurements the way it does?

|             |    |
|-------------|----|
| Respondents | 79 |
|-------------|----|

Note: Full Set.

Has your county adopted the Model Procurement Code?

| <b>Answer Options</b> | <b>Response Percent</b> | <b>Response Count</b> |
|-----------------------|-------------------------|-----------------------|
| Yes                   | 43.04%                  | 34                    |
| No                    | 13.92                   | 11                    |
| Don't know            | 43.04                   | 34                    |
| Respondents           |                         | 79                    |

Note: Full Set.



Do you favor changing state law to allow local governments, if they so choose, to post state-mandated public notices online instead of in print newspapers?

| Answer Options  | Response Percent | Response Count |
|---|------------------|----------------|
| Yes, the law should be changed to allow for online only posting of all state mandated notices.        | 48.10%           | 38             |
| No, there should be no change in the law; all should be required to be posted in the print newspaper. | 31.65            | 25             |
| The law should be changed to allow for online posting of some state-mandated notices but not others.  | 20.25            | 16             |
| Respondents   |                  | 79             |

Note: Full Set.

Which types of notices should the law allow to be posted online? (Select all that apply.)

| Answer Options          | Response Percent | Response Count |
|-------------------------|------------------|----------------|
| Delinquent taxes        | 68.75%           | 11             |
| Elections               | 56.25            | 9              |
| Audits                  | 87.50            | 14             |
| Auctions/property sales | 37.50            | 6              |
| Bids/procurements       | 43.75            | 7              |
| Ordinances              | 25.00            | 4              |
| Respondents             |                  | 16             |

Note: Full Set. Respondents are those who answered that the law should be changed for some notices in the previous question. Respondents could list more than one type of notice.

Other notices to be posted online (Leave blank if no other notices apply.)

|             | Response Count |
|-------------|----------------|
|             | 0              |
| Respondents | 16             |

Note: Full Set. Respondents are those who answered that the law should be changed for some notices in the previous question.

Please explain your answer regarding online posting of state-mandated public notices.

|             |    |
|-------------|----|
| Respondents | 78 |
|-------------|----|

Note: Full Set.

[Optional] Please describe any evidence or personal experience showing the effectiveness of newspaper vs. online posting of public notices.

|             |    |
|-------------|----|
| Respondents | 44 |
|-------------|----|

Note: Full Set. Responses include “not applicable” and similar responses.

[Optional] Do you have any other comments on state-mandated public notices? (Leave blank if you have no additional comments.)

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Respondents

6

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Note: Full Set. Responses include “not applicable” and similar responses.

## **Appendix E**

### **City Questionnaire**

This appendix displays the questions, response counts, and other descriptive statistics from the Program Review staff's Public Notice Questionnaire for Cities, which was sent to all city clerks in Kentucky except those of Lexington and Louisville. Because Lexington and Louisville are designated as merged city-county governments, they were not included in the online survey. Data for them were gathered through interviews conducted by Program Review staff. Responses left blank were omitted from the following tables.

Medians were used to accommodate the wide range of values. For the detailed breakdown of notice costs, cities that reported no spending on a type of notice were counted in the median, so those numbers do not sum to the total of state-mandated notice spending.

The questionnaire was closed on August 15, 2016, when analysis of the results began. Responses received after this date were not included in the analysis.

**Summary Of Survey Responses**

Please enter the name, title, and city of the person completing this questionnaire.

|             | <b>Response Count</b> |
|-------------|-----------------------|
| Name        | 132                   |
| Title       | 132                   |
| City        | 132                   |
| Respondents | 132                   |

What is the name of the newspaper in which your city is required to place state-mandated public notices?

|             |     |
|-------------|-----|
| Respondents | 132 |
|-------------|-----|

Does your city place state-mandated public notices in other print publications?

| <b>Answer Options</b> | <b>Response Percent</b> | <b>Response Count</b> |
|-----------------------|-------------------------|-----------------------|
| Yes                   | 17.42%                  | 23                    |
| No                    | 82.58                   | 109                   |
| Respondents           |                         | 132                   |

For each other print publication, please provide its name and explain why your city uses it.  
(List as many as apply.)

|                          | <b>Response Count</b> |
|--------------------------|-----------------------|
| Other print publications | 27                    |
| Respondents              | 23                    |

Note: Respondents are those who answered “Yes” to the previous question. Respondents could list more than one response.

Fiscal Year 2015: Total Newspaper Advertising Costs

|             | <b>Median</b> | <b>Response Count</b> |
|-------------|---------------|-----------------------|
|             | \$2,813       | 125                   |
| Respondents |               | 128                   |

Note: Bowling Green, Harlan, Nicholasville, and Paducah participated in a pilot version of the survey that did not include this question. They are omitted from the response and respondent counts. Corydon and Fort Mitchell, which provided invalid responses, and Ghent, which responded “Don’t Know,” are also omitted from the response count.

### Fiscal Year 2015: Non-State-Mandated Advertising Costs

|                    | <b>Median</b> | <b>Response Count</b> |
|--------------------|---------------|-----------------------|
|                    | \$275.20      | 123                   |
| <b>Respondents</b> |               | 128                   |

Note: Bowling Green, Harlan, Nicholasville, and Paducah participated in a pilot version of the survey that did not include this question. They are omitted from the response and respondent counts. Berea and Walton, which provided invalid responses, and Ghent, Hills and Dales, and Pikeville, which responded “Don’t Know,” are also omitted from the response count.

### Fiscal Year 2015: State-Mandated Advertising Costs

|                    | <b>Median</b> | <b>Response Count</b> |
|--------------------|---------------|-----------------------|
|                    | \$2,232.87    | 127                   |
| <b>Respondents</b> |               | 132                   |

Note: Berea and Walton, which provided invalid responses, and Ghent, Hills and Dales, and Pikeville, which responded “Don’t Know,” are omitted from the response count.

### Fiscal Year 2014: Total Newspaper Advertising Costs

|                    | <b>Median</b> | <b>Response Count</b> |
|--------------------|---------------|-----------------------|
|                    | \$3,272.40    | 125                   |
| <b>Respondents</b> |               | 128                   |

Note: Bowling Green, Harlan, Nicholasville, and Paducah participated in a pilot version of the survey that did not include this question. They are omitted from the response and respondent counts. Corydon and Hickman, which provided invalid responses, and Ghent, which responded “Don’t Know,” are also omitted from the response count.

### Fiscal Year 2014: Non-State-Mandated Advertising Costs

|                    | <b>Median</b> | <b>Response Count</b> |
|--------------------|---------------|-----------------------|
|                    | \$200.00      | 123                   |
| <b>Respondents</b> |               | 128                   |

Note: Bowling Green, Harlan, Nicholasville, and Paducah participated in a pilot version of the survey that did not include this question. They are omitted from the response and respondent counts. Berea and Walton, which provided invalid responses, and Ghent, Hills and Dales, and Pikeville, which responded “Don’t Know,” are also omitted from the response count.

### Fiscal Year 2014: State-Mandated Advertising Costs

|                    | <b>Median</b> | <b>Response Count</b> |
|--------------------|---------------|-----------------------|
|                    | \$2,475.80    | 127                   |
| <b>Respondents</b> |               | 132                   |

Note: Berea and Walton, which provided invalid responses, and Ghent, Hills and Dales, and Pikeville, which responded “Don’t Know,” are omitted from the response count.

## Fiscal Year 2013: Total Newspaper Advertising Costs

|                    | <b>Median</b> | <b>Response Count</b> |
|--------------------|---------------|-----------------------|
|                    | \$3,407.32    | 125                   |
| <b>Respondents</b> |               | 128                   |

Note: Bowling Green, Harlan, Nicholasville, and Paducah participated in a pilot version of the survey that did not include this question. They are omitted from the response and respondent counts. Corydon and Mount Olivet, which provided invalid responses, and Ghent, which responded “Don’t Know,” are also omitted from the response count.

## Fiscal Year 2013: Non-State-Mandated Advertising Costs

|                    | <b>Median</b> | <b>Response Count</b> |
|--------------------|---------------|-----------------------|
|                    | \$193.52      | 123                   |
| <b>Respondents</b> |               | 128                   |

Note: Bowling Green, Harlan, Nicholasville, and Paducah participated in a pilot version of the survey that did not include this question. They are omitted from the response and respondent counts. Berea and Walton, which provided invalid responses, and Ghent, Hills and Dales, and Pikeville, which responded “Don’t Know,” are also omitted from the response count.

## Fiscal Year 2013: State-Mandated Advertising Costs

|                    | <b>Median</b> | <b>Response Count</b> |
|--------------------|---------------|-----------------------|
|                    | \$2,581.98    | 127                   |
| <b>Respondents</b> |               | 132                   |

Note: Berea and Walton, which provided invalid responses, and Ghent, Hills and Dales, and Pikeville, which responded “Don’t Know,” are omitted from the response count.

[Select all that apply.] Please select all the types of state-mandated public notices that your city has advertised in the last three fiscal years.

| <b>Answer Options</b>                                      | <b>Response Percent</b> | <b>Response Count</b> |
|--|-------------------------|-----------------------|
| City audits  | 76.52%                  | 101                   |
| Delinquent taxes   | 26.52                   | 35                    |
| Bids/procurements  | 87.88                   | 116                   |
| Ordinances   | 94.70                   | 125                   |
| Auctions/property sales                                    | 47.73                   | 63                    |
| Other (any state-mandated public notices not listed above) | 41.67                   | 55                    |
| <b>Respondents</b>   |                         | 132                   |

Note: Responses are greater than respondents because respondents could choose more than one type of notice.

List the types of public notices you included in “Other.”

|                    |    |
|--------------------|----|
| <b>Respondents</b> | 55 |
|--------------------|----|

Are you using dollar amounts or percentages for 2015 state-mandated public notice advertising costs?

| <b>Answer Options</b> | <b>Response Percent</b> | <b>Response Count</b> |
|-----------------------|-------------------------|-----------------------|
| Dollar amounts        | 71.21%                  | 94                    |
| Percentages           | 28.79                   | 38                    |
| Respondents           |                         | 132                   |

#### State-Mandated Public Notice Advertising Costs for Fiscal Year 2015

| <b>Answer Options</b>                                      | <b>Median</b> | <b>Response Count</b> |
|--|---------------|-----------------------|
| City audits  | \$594.88      | 98                    |
| Delinquent taxes   | 378.00        | 33                    |
| Bids/procurements  | 250.00        | 113                   |
| Ordinances   | 1,035.38      | 121                   |
| Auctions/property sales                                    | 72.00         | 61                    |
| Other (any state-mandated public notices not listed above) | 412.36        | 53                    |
| Respondents  |               | 132                   |

Note: Berea and Pikeville, which provided invalid responses, are omitted from category response counts. Ghent, which responded “Don’t know” to the categories of “Delinquent taxes” and “Ordinances,” is omitted from response counts for those categories. Independence, which responded “Don’t know” to the categories of “City audits,” “Bids/procurements,” and “Ordinances,” is omitted from response counts for those categories.

Are you using dollar amounts or percentages for 2014 state-mandated public notice advertising costs?

| <b>Answer Options</b> | <b>Response Percent</b> | <b>Response Count</b> |
|-----------------------|-------------------------|-----------------------|
| Dollar amounts        | 68.18%                  | 90                    |
| Percentages           | 31.82                   | 42                    |
| Respondents           |                         | 132                   |

## State-Mandated Public Notice Advertising Costs for Fiscal Year 2014

| <b>Answer Options</b>                                      | <b>Median</b> | <b>Response Count</b> |
|--|---------------|-----------------------|
| City audits  | \$602.60      | 97                    |
| Delinquent taxes   | 493.35        | 33                    |
| Bids/procurements  | 250.00        | 111                   |
| Ordinances   | 1,469.39      | 120                   |
| Auctions/property sales                                    | 53.33         | 61                    |
| Other (any state-mandated public notices not listed above) | 400.00        | 53                    |
| <b>Respondents</b>   |               | <b>132</b>            |

Note: Berea, Pikeville, and Walton provided invalid responses and are omitted from category response counts. Ghent responded “Don’t Know” to the categories of “Delinquent taxes” and “Ordinances” and is omitted from response counts for those categories. Independence responded “Don’t Know” to the categories of “City audits,” “Bids/procurements,” and “Ordinances” and is omitted from response counts for those categories. Crestview Hills responded “Don’t Know” to the categories of “Bids/procurements” and “Other” and is omitted from response counts for those categories.

Are you using dollar amounts or percentages for 2013 state-mandated public notice advertising costs?

| <b>Answer Options</b> | <b>Response Percent</b> | <b>Response Count</b> |
|-----------------------|-------------------------|-----------------------|
| Dollar amounts        | 68.18%                  | 90                    |
| Percentages           | 31.82                   | 42                    |
| <b>Respondents</b>    |                         | <b>132</b>            |

## State-Mandated Public Notice Advertising Costs for Fiscal Year 2013

| <b>Answer Options</b>                                      | <b>Median</b> | <b>Response Count</b> |
|--|---------------|-----------------------|
| City audits  | \$602.60      | 97                    |
| Delinquent taxes   | 578.25        | 33                    |
| Bids/procurements  | 266.48        | 111                   |
| Ordinances   | 1,575.40      | 119                   |
| Auctions/property sales                                    | 72.60         | 61                    |
| Other (any state-mandated public notices not listed above) | 440.00        | 53                    |
| <b>Respondents</b>   |               | <b>132</b>            |

Note: Berea, Pikeville, and Walton provided invalid responses. They are omitted from category response counts. Ghent responded “Don’t Know” to the categories of “Delinquent Taxes” and “Ordinances” and is omitted from response counts for those categories. Independence responded “Don’t Know” to the categories of “City Audits,” “Bids/Procurements,” and “Ordinances” and is omitted from response counts for those categories. Crestview Hills responded “Don’t Know” to the categories of “Bids/Procurements,” “Ordinances,” and “Other” and is omitted from response counts for those categories.



Cities may collect their own taxes or designate the sheriff to do so. Which option does your city currently use?

| <b>Answer Options</b> | <b>Response Percent</b> | <b>Response Count</b> |
|-----------------------|-------------------------|-----------------------|
| City collects         | 91.67%                  | 121                   |
| Sheriff collects      | 8.33                    | 11                    |
| Respondents           |                         | 132                   |

Does your city publish a list of delinquent taxes in a newspaper?

| <b>Answer Options</b> | <b>Response Percent</b> | <b>Response Count</b> |
|-----------------------|-------------------------|-----------------------|
| Yes                   | 23.97%                  | 29*                   |
| No                    | 76.03                   | 92                    |
| Respondents           |                         | 121                   |

Note: Respondents are those who answered "City collects" in the previous question.

\*City of Morgantown's "Yes" answer was corrected to "No" because answers to subsequent questions showed that "No" was the appropriate and intended response. The tables below that report data on delinquent tax publishing do not include Morgantown.

For the Fiscal year 2015, which method (for delinquent tax posting) did your city use?

| <b>Answer Options</b>                                    | <b>Response Percent</b> | <b>Response Count</b> |
|--|-------------------------|-----------------------|
| List published in a print newspaper only                 | 65.52%                  | 19                    |
| List published in a print newspaper and available online | 34.48                   | 10                    |
| Respondents  |                         | 29                    |

Note: Respondents are those who answered "Yes" to the question "Does your city publish a list of delinquent taxes in a newspaper?"

For the Fiscal year 2014, which method (for delinquent tax posting) did your city use?

| <b>Answer Options</b>                                    | <b>Response Percent</b> | <b>Response Count</b> |
|--|-------------------------|-----------------------|
| List published in a print newspaper only                 | 68.97%                  | 20                    |
| List published in a print newspaper and available online | 31.03                   | 9                     |
| Respondents  |                         | 29                    |

Note: Respondents are those who answered "Yes" to the question "Does your city publish a list of delinquent taxes in a newspaper?"

For the Fiscal year 2013, which method (for delinquent tax posting) did your city use?

| <b>Answer Options</b>                                    | <b>Response Percent</b> | <b>Response Count</b> |
|--|-------------------------|-----------------------|
| List published in a print newspaper only                 | 79.31%                  | 23                    |
| List published in a print newspaper and available online | 20.69                   | 6                     |
| Respondents  |                         | 29                    |

Note: Respondents are those who answered "Yes" to the question "Does your city publish a list of delinquent taxes in a newspaper?"

Please explain why your city chose the method it uses.

|             |    |
|-------------|----|
| Respondents | 29 |
|-------------|----|

Note: Respondents are those who answered "Yes" to the question "Does your city publish a list of delinquent taxes in a newspaper?"

The city may recoup some of the cost of posting delinquent taxes in a newspaper by including a portion of this cost as a fee on all delinquent tax claims. For the following fiscal years, how much did the city receive from this fee?

| <b>Answer Options</b> | <b>Response Count</b> |
|-----------------------|-----------------------|
| Fiscal Year 2015      | 29                    |
| Fiscal Year 2014      | 29                    |
| Fiscal Year 2013      | 29                    |
| Respondents           | 29                    |

Note: Most cities did not report numbers for this question, and many of the amounts that were given were questionable, so this question was not used. Respondents are those who answered "Yes" to the question "Does your city publish a list of delinquent taxes in a newspaper?"

In order to recoup some of the cost of posting delinquent taxes in fiscal year 2015, did the city add a \$5 fee to each delinquent tax claim or a fee equal to the prorated cost of publication per taxpayer per publication?

| <b>Answer Options</b>    | <b>Response Percent</b> | <b>Response Count</b> |
|--------------------------|-------------------------|-----------------------|
| \$5 fee                  | 44.83%                  | 13                    |
| Prorated fee             | 13.79                   | 4                     |
| Neither (please explain) | 41.38                   | 12                    |
| Respondents              |                         | 29                    |

Note: Most cities did not report numbers for this question, and many of the amounts that were given were questionable, so this question was not used. Respondents are those who answered "Yes" to the question "Does your city publish a list of delinquent taxes in a newspaper?"

Why does your city choose to publish or not to publish delinquent taxes in a print newspaper?

|             |     |
|-------------|-----|
| Respondents | 121 |
|-------------|-----|

Note: Respondents are those who selected "City Collects" to the question, "Cities may collect their own taxes or designate the sheriff to do so. Which option does your city currently use?"

[Select all that apply.] Which method(s) of advertising does your city use for bids/procurements?

| Answer Options         | Response Percent | Response Count |
|------------------------|------------------|----------------|
| Publish in a newspaper | 95.45%           | 126            |
| Post on the Internet   | 31.06            | 41             |
| Other (please specify) | 12.12            | 16             |
| Respondents            |                  | 132            |

Why does your city advertise bids/procurements the way it does?

|             |     |
|-------------|-----|
| Respondents | 132 |
|-------------|-----|

Has your city adopted the Model Procurement Code?

| Answer Options | Response Percent | Response Count |
|----------------|------------------|----------------|
| Yes            | 51.52%           | 68             |
| No             | 48.48            | 64             |
| Respondents    |                  | 132            |

Do you favor changing state law to allow local governments, if they so choose, to post state-mandated public notices online instead of in print newspapers?

| Answer Options  | Response Percent | Response Count |
|---|------------------|----------------|
| Yes, the law should be changed to allow for online only posting of all state-mandated notices.        | 66.67%           | 88             |
| No, there should be no change in the law; all should be required to be posted in the print newspaper. | 15.15            | 20             |
| The law should be changed to allow for online posting of some state-mandated notices but not others.  | 18.18            | 24             |
| Respondents   |                  | 132            |

[Select all that apply.] Which types of notices should the law allow to be posted online?

| Answer Options          | Response Percent | Response Count |
|-------------------------|------------------|----------------|
| City audits             | 75.00%           | 18             |
| Delinquent taxes        | 54.17            | 13             |
| Bids/procurements       | 50.00            | 12             |
| Ordinances              | 66.67            | 16             |
| Auctions/property sales | 50.00            | 12             |
| Respondents             |                  | 24             |

Note: Respondents are those who answered that the law should be changed for some notices. Responses are greater than respondents because respondents could choose more than one type.

Other notices to be posted online (Leave blank if no other notices apply)

|             | <b>Response Count</b> |
|-------------|-----------------------|
|             | 3                     |
| Respondents | 24                    |

Note: Respondents are those who answered that the law should be changed for some notices.

Please explain your answer regarding online posting of state-mandated public notices.

|             |     |
|-------------|-----|
| Respondents | 132 |
|-------------|-----|

[Optional] Please describe any evidence or personal experience showing the effectiveness of newspaper vs. online posting of public notices.

|             | <b>Response Count</b> |
|-------------|-----------------------|
|             | 90                    |
| Respondents | 132                   |

[Optional] Do you have any other comments on state-mandated public notices? (Leave blank if you have no additional comments)

|             | <b>Response Count</b> |
|-------------|-----------------------|
|             | 21                    |
| Respondents | 132                   |

## Appendix F

### Kentucky Press Association Questionnaire

This appendix displays the questions, response counts, and other descriptive statistics from Program Review staff's Public Notice Questionnaire for the Kentucky Press Association. The association sent the questionnaire to representatives of all qualified newspapers in Kentucky. Program Review staff designed the questionnaire and collected and analyzed response data. Some newspaper respondents represented multiple newspapers and entered rate card information for more than one newspaper.

#### Summary Of Survey Responses

List the name of the first newspaper that you represent.

|             |    |
|-------------|----|
| Respondents | 90 |
|-------------|----|

Enter your name and title.

|             | Response Count |
|-------------|----------------|
| Name        | 90             |
| Title       | 90             |
| Respondents | 90             |

Please list the name of the county for which you are the qualified newspaper. Alternatively, if you are the qualified newspaper for a city only, please list the name of the city.

|             |    |
|-------------|----|
| Respondents | 90 |
|-------------|----|

Enter the following information from your rate card:

|  | Median | Response Count |
|--|--------|----------------|
| What is your lowest per-inch classified rate for classified ads? | \$7.05 | 90             |
| What is your lowest local display rate for ads?                  | 7.00   | 90             |
| Respondents  |        | 90             |



## Endnotes

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*Courier-Post Newspaper v. County of Camden*, 995 A.2d 306, 413 N.J. Super. 372 (2010).
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- <sup>3</sup> Kentucky. Legislative Research Commission. *County Government in Kentucky*, Rev. 2016. Informational Bulletin No. 115. P. 7.
- <sup>4</sup> Kentucky League of Cities. *City Officials Legal Handbook*. 2015 ed., Pp. 56-57.
- <sup>5</sup> Kentucky. Legislative Research Commission. *County Government in Kentucky*, Rev. 2016. Informational Bulletin No. 115. P. 102, quoting KRS 67C.101.
- <sup>6</sup> Kentucky League of Cities. *City Officials Legal Handbook*. 2015 ed., Pp. 56-57.
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