

1 AN ACT relating to publication.

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

3 ➔Section 1. KRS 424.145 is amended to read as follows:

4 (1) As used in this section:

5 (a) "Local government" means any:

6 1. ~~[Any]~~Urban-county government;

7 2. ~~[Any]~~Consolidated local government;

8 3. ~~[Any]~~Charter county;

9 4. ~~[Any]~~Unified local government;~~[and]~~

10 5. ~~[In any]~~County;

11 6. City~~[containing a population of eighty thousand (80,000) or more based~~
 12 ~~upon the most recent federal decennial census, the county itself or any:~~

13 ~~a. City within the county];~~

14 7.~~[b.]~~Special district~~[within the county];~~

15 8.~~[c.]~~School district~~[within the county];~~ and~~[or]~~

16 9.~~[d.]~~Special purpose governmental entity~~[within the county];~~ and

17 (b) "Notice website" means a website that is maintained by a local government or
 18 a third party under contract with the local government, which contains links to
 19 the legal advertisements or notices electronically published by the local
 20 government.

21 (2) Local governments may satisfy the requirements of this chapter or any other
 22 provision of law requiring the publication of an advertisement in a newspaper by
 23 following the alternative procedures established in this section.

24 (3) In lieu of newspaper publication, a local government may post the required
 25 advertisement online on a notice website operated by the local government that is
 26 accessible to the public at all times in accordance with subsections (4) to (9) of this
 27 section. ***A special purpose governmental entity or special district that does not***

1 *maintain a website may post the required advertisement on a notice website*
2 *operated by the local government that established the special purpose*
3 *governmental entity or special district.* Publication of an advertisement shall be
4 deemed to have occurred on the date the advertisement is posted on the local
5 government's notice website.

6 (4) (a) In conjunction with an alternative internet posting, the local government shall
7 publish a newspaper advertisement one (1) time providing notice that the
8 public may view the full advertisement on the notice website. The newspaper
9 advertisement shall:

10 1. Be not more than six (6) column inches and meet the technical
11 requirements of KRS 424.160(1);

12 2. Be *submitted by the local government to the newspaper in a timely*
13 *manner to ensure publication occurs*~~[published]~~ within ten (10) days of
14 the alternative posting on the notice website when the purpose of the
15 posting is to inform the public of a completed act, including those acts
16 specified in KRS 424.130(1)(a), or within three (3) days of the posting
17 when the purpose of the posting is to inform the public of the right to
18 take a certain action, including the events specified in KRS
19 424.130(1)(b) and (d);

20 3. Inform the public of the subject matter of the alternative posting, inform
21 the public of its right to inspect any documents associated with the
22 internet posting by contacting the local government, and provide a
23 mailing and a physical address where a copy of the document may be
24 obtained and the web address if the document is available online; and

25 4. Provide the full Uniform Resource Locator (URL) of the notice website
26 address and the full Uniform Resource Locator (URL) of the address
27 where the full advertisement may be directly viewed along with a

1 telephone number for the local government.

2 (b) A local government may, alternatively, publish an advertisement one (1) time
3 providing notice that the public may view the full advertisement on the notice
4 website in a digital newspaper that meets the qualifications discussed in KRS
5 424.120, so long as the advertisement complies with paragraph (a)2.~~[(a) 2.]~~,
6 3., and 4. of this subsection.

7 (5) In addition to specific legal requirements applicable to a particular type of
8 advertisement:

9 (a) The contents of each alternative internet posting shall meet the minimum
10 requirements of KRS 424.140; and

11 (b) The local government shall make the alternative internet posting in
12 accordance with the times and periods established by KRS 424.130, and shall
13 actively maintain the alternative internet posting on its public website:

14 1. Until the deadline passes or the event occurs if the substance of the
15 advertisement is intended to advise the public of a time to take action or
16 the occurrence of a future event;

17 2. For at least ninety (90) days if the substance of the advertisement is to
18 inform the public of an action taken by the local government, such as the
19 enactment of an ordinance; or

20 3. For one (1) year or until updated or replaced with a more recent version
21 if the substance of the advertisement is intended to inform the public
22 about the financial status of the local government, such as annual audits
23 or the budget.

24 (6) The local government shall display access to any and all alternative internet
25 postings made pursuant to this section prominently on the homepage or first page of
26 the notice website. The section of the notice website containing any postings and
27 the actual advertisement shall be made in a manner where the public can readily and

1 with minimal effort identify the location of and easily retrieve the advertisements.

2 (7) The local government shall provide a conspicuous statement on its notice website
3 that individuals who have difficulty in accessing the contents of posted
4 advertisements may contact the local government for information regarding
5 alternative methods of accessing advertisements, which shall include the telephone
6 number of the local government.

7 (8) As proof of an alternative internet posting to satisfy any newspaper publication
8 requirement, the local government shall memorialize the posting by capturing the
9 posting in electronic or paper format and shall complete an affidavit signed by the
10 person responsible for causing publications under KRS 424.150, stating that the
11 local government satisfied the publication requirement by alternative internet
12 posting. The affidavit shall specify the active dates of the notice website posting,
13 the specific statutory requirements being satisfied by the alternative internet
14 posting, and the notice website address where the alternative posting was located,
15 including the full Uniform Resource Locator (URL) used for the posting. The local
16 government shall retain the captured posting and the affidavit by the person
17 responsible for publication for a period of three (3) years. Together, the captured
18 posting and the affidavit shall constitute prima facie evidence that the posting was
19 made and occurred as stated within the affidavit.

20 (9) The failure to cause the newspaper advertisement required in subsection (4) of this
21 section shall not void the action of the local government or negate the enforceability
22 of the matter advertised by alternative internet posting. Any person who violates the
23 requirements of subsection (4) of this section shall be subject to the penalties
24 provided in KRS 424.990.

25 **(10) Any local government using the alternative procedures established in this section**
26 **shall also, at the time it submits the advertisement required under subsection (4)**
27 **of this section, submit the contents of the full advertisement to the newspaper or**

1 *digital newspaper. The local government shall clearly indicate that it is using the*
2 *alternative procedures established in this section and is submitting the full*
3 *advertisement for general information purposes. The newspaper or digital*
4 *newspaper may choose to publish the full advertisement but shall not charge the*
5 *local government if it does so.*

6 ➔Section 2. KRS 68.245 is amended to read as follows:

- 7 (1) The property valuation administrator shall submit an official estimate of real and
8 personal property and new property assessment as defined in KRS 132.010, to the
9 county judge/executive by April 1 of each year.
- 10 (2) No county fiscal court shall levy a tax rate, excluding any special tax rate which
11 may be levied at the request of a county community improvement district pursuant
12 to KRS 107.350 and 107.360, following a favorable vote upon such tax by the
13 voters of that county, which exceeds the compensating tax rate defined in KRS
14 132.010, until the taxing district has complied with the provisions of subsection (5)
15 of this section.
- 16 (3) The state local finance officer shall certify to each county judge/executive, by June
17 30 of each year, the following:
- 18 (a) The compensating tax rate, as defined in KRS 132.010, and the amount of
19 revenue expected to be produced by it;
- 20 (b) The tax rate which will produce no more revenue from real property,
21 exclusive of revenue from new property, than four percent (4%) over the
22 amount of revenue produced by the compensating tax rate defined in KRS
23 132.010 and the amount of revenue expected to be produced by it.
- 24 (4) Real and personal property assessment and new property determined in accordance
25 with KRS 132.010 shall be certified to the state local finance officer by the
26 Department of Revenue upon completion of action on property assessment data.
- 27 (5) (a) A county fiscal court, proposing to levy a tax rate, excluding any special tax

1 rate which may be levied at the request of a county community improvement
2 district pursuant to KRS 107.350 and 107.360, following a favorable vote
3 upon the tax by the voters of that county, which exceeds the compensating tax
4 rate defined in KRS 132.010, shall hold a public hearing to hear comments
5 from the public regarding the proposed tax rate. The hearing shall be held in
6 the principal office of the taxing district, or, in the event the taxing district has
7 no office, or the office is not suitable for a hearing, the hearing shall be held in
8 a suitable facility as near as possible to the geographic center of the district.

9 (b) County fiscal courts of counties containing a city of the first class proposing
10 to levy a tax rate, excluding any special tax rate which may be levied at the
11 request of a county community improvement district pursuant to KRS
12 107.350 and 107.360, following a favorable vote upon the tax by the voters of
13 that county, which exceeds the compensating tax rate defined in KRS
14 132.010, shall hold three (3) public hearings to hear comments from the
15 public regarding the proposed tax rate. The hearings shall be held in three (3)
16 separate locations; each location shall be determined by dividing the county
17 into three (3) approximately equal geographic areas, and identifying a suitable
18 facility as near as possible to the geographic center of each area.

19 (c) The county fiscal court shall advertise the hearing by causing to be published
20 at least twice in two (2) consecutive weeks, in the newspaper of largest
21 circulation in the county, a display type advertisement of not less than twelve
22 (12) column inches, the following:

- 23 1. The tax rate levied in the preceding year, and the revenue produced by
24 that rate;
- 25 2. The tax rate proposed for the current year and the revenue expected to
26 be produced by that rate;
- 27 3. The compensating tax rate and the revenue expected from it;

- 1 4. The revenue expected from new property and personal property;
- 2 5. The general areas to which revenue in excess of the revenue produced in
- 3 the preceding year is to be allocated;
- 4 6. A time and place for the public hearings which shall be held not less
- 5 than seven (7) days nor more than twenty-one (21)~~ten (10)~~ days, after
- 6 the day that the second advertisement is published;
- 7 7. The purpose of the hearing; and
- 8 8. A statement to the effect that the General Assembly has required
- 9 publication of the advertisement and the information contained therein.
- 10 (d) In lieu of the two (2) published notices, a single notice containing the required
- 11 information may be sent by first-class mail to each person owning real
- 12 property, addressed to the property owner at his residence or principal place
- 13 of business as shown on the current year property tax roll.
- 14 (e) The hearing shall be open to the public. All persons desiring to be heard shall
- 15 be given an opportunity to present oral testimony. The county fiscal court may
- 16 set reasonable time limits for testimony.
- 17 (6) (a) That portion of a tax rate, excluding any special tax rate which may be levied
- 18 at the request of a county community improvement district pursuant to KRS
- 19 107.350 and 107.360, following a favorable vote upon a tax by the voters of
- 20 that county, levied by an action of a county fiscal court which will produce
- 21 revenue from real property, exclusive of revenue from new property, more
- 22 than four percent (4%) over the amount of revenue produced by the
- 23 compensating tax rate defined in KRS 132.010 shall be subject to a recall vote
- 24 or reconsideration by the taxing district, as provided for in KRS 132.017, and
- 25 shall be advertised as provided for in paragraph (b) of this subsection.
- 26 (b) The county fiscal court shall, within seven (7) days following adoption of an
- 27 ordinance to levy a tax rate, excluding any special tax rate which may be

1 levied at the request of a county community improvement district pursuant to
2 KRS 107.350 and 107.360, following a favorable vote upon a tax by the
3 voters of that county, which will produce revenue from real property,
4 exclusive of revenue from new property as defined in KRS 132.010, more
5 than four percent (4%) over the amount of revenue produced by the
6 compensating tax rate defined in KRS 132.010, cause to be published, in the
7 newspaper of largest circulation in the county, a display type advertisement of
8 not less than twelve (12) column inches the following:

- 9 1. The fact that the county fiscal court has adopted a rate;
- 10 2. The fact that the part of the rate which will produce revenue from real
11 property, exclusive of new property as defined in KRS 132.010, in
12 excess of four percent (4%) over the amount of revenue produced by the
13 compensating tax rate defined in KRS 132.010 is subject to recall; and
- 14 3. The name, address, and telephone number of the county clerk, with a
15 notation to the effect that that official can provide the necessary
16 information about the petition required to initiate recall of the tax rate.

17 ➔Section 3. KRS 132.023 is amended to read as follows:

- 18 (1) No special purpose governmental entity shall levy a tax rate which exceeds the
19 compensating tax rate until the taxing district has complied with the provisions of
20 KRS 65A.110 and subsection (2) of this section.
- 21 (2) (a) A special purpose governmental entity proposing to levy a tax rate which
22 exceeds the compensating tax rate shall submit the proposed rate as required
23 by KRS 65A.110 and shall hold a public hearing to hear comments from the
24 public regarding the proposed tax rate. The hearing shall be held in the same
25 location where the governing body of the city or county where the largest
26 number of citizens served by the special purpose governmental entity reside
27 meets, and shall be held immediately before a regularly scheduled meeting of

1 that governing body.

2 (b) The special purpose governmental entity shall advertise the hearing by
3 causing to be published at least twice in two (2) consecutive weeks, in the
4 newspaper of largest circulation in the county, a display type advertisement of
5 not less than twelve (12) column inches, the following:

- 6 1. The tax rate levied in the preceding year, and the revenue produced by
7 that rate;
- 8 2. The tax rate proposed for the current year and the revenue expected to
9 be produced by that rate;
- 10 3. The compensating tax rate and the revenue expected from it;
- 11 4. The revenue expected from new property and personal property;
- 12 5. The general areas to which revenue in excess of the revenue produced in
13 the preceding year is to be allocated;
- 14 6. A time and place for the public hearing which shall be held not less than
15 seven (7) days, nor more than twenty-one (21)~~ten (10)~~ days, after the
16 day that the second advertisement is published;
- 17 7. The purpose of the hearing; and
- 18 8. A statement to the effect that the General Assembly has required
19 publication of the advertisement and the information contained therein.

20 (c) In lieu of the two (2) published notices, a single notice containing the required
21 information may be sent by first-class mail to each person owning real
22 property in the special purpose governmental entity, addressed to the property
23 owner at his residence or principal place of business as shown on the current
24 year property tax roll.

25 (d) The hearing shall be open to the public. All persons desiring to be heard shall
26 be given an opportunity to present oral testimony. The special purpose
27 governmental entity may set reasonable time limits for testimony.

1 (3) (a) That portion of a tax rate levied by an action of a special purpose
2 governmental entity which will produce revenue from real property, exclusive
3 of revenue from new property, more than four percent (4%) over the amount
4 of revenue produced by the compensating tax rate shall be subject to a recall
5 vote or reconsideration by the special purpose governmental entity, as
6 provided for in KRS 132.017, and shall be advertised as provided in
7 paragraph (b) of this subsection.

8 (b) The special purpose governmental entity shall, within seven (7) days
9 following adoption of an ordinance, order, resolution, or motion to levy a tax
10 rate which will produce revenue from real property, exclusive of revenue from
11 new property, more than four percent (4%) over the amount of revenue
12 produced by the compensating tax rate, cause to be published, in the
13 newspaper of largest circulation in the county, a display type advertisement of
14 not less than twelve (12) column inches the following:

- 15 1. The fact that the taxing district has adopted a rate;
- 16 2. The fact that the part of the rate which will produce revenue from real
17 property, exclusive of new property, in excess of four percent (4%) over
18 the amount of revenue produced by the compensating tax rate is subject
19 to recall; and
- 20 3. The name, address, and telephone number of the county clerk of the
21 county in which the special purpose governmental entity is located, with
22 a notation to the effect that that official can provide the necessary
23 information about the petition required to initiate recall of the tax rate.

24 ➔Section 4. KRS 132.027 is amended to read as follows:

25 (1) No city or urban-county government shall levy a tax rate which exceeds the
26 compensating tax rate defined in KRS 132.010 until the city or urban-county
27 government has complied with the provisions of subsection (2) of this section.

- 1 (2) (a) Cities or urban-county governments proposing to levy a tax rate which
2 exceeds the compensating tax rate defined in KRS 132.010 shall hold a public
3 hearing to hear comments from the public regarding the proposed tax rate.
4 The hearing shall be held in the principal office of the taxing district, or, in the
5 event the taxing district has no office, or the office is not suitable for a
6 hearing, the hearing shall be held in a suitable facility as near as possible to
7 the geographic center of the district.
- 8 (b) The city or urban-county government shall advertise the hearing by causing to
9 be published at least twice in two (2) consecutive weeks, in the newspaper of
10 largest circulation in the county, a display type advertisement of not less than
11 twelve (12) column inches, the following:
- 12 1. The tax rate levied in the preceding year, and the revenue produced by
13 that rate;
 - 14 2. The tax rate proposed for the current year and the revenue expected to
15 be produced by that rate;
 - 16 3. The compensating tax rate and the revenue expected from it;
 - 17 4. The revenue expected from new property and personal property;
 - 18 5. The general areas to which revenue in excess of the revenue produced in
19 the preceding year is to be allocated;
 - 20 6. A time and place for the public hearing which shall be held not less than
21 seven (7) days nor more than twenty-one (21)~~ten (10)~~ days after the
22 day the second advertisement is published;
 - 23 7. The purpose of the hearing; and
 - 24 8. A statement to the effect that the General Assembly has required
25 publication of the advertisement and the information contained therein.
- 26 (c) In lieu of the two (2) published notices, a single notice containing the required
27 information may be sent by first-class mail to each person owning real

1 property in the taxing district, addressed to the property owner at his residence
2 or principal place of business as shown on the current year property tax roll.

3 (d) The hearing shall be open to the public. All persons desiring to be heard shall
4 be given an opportunity to present oral testimony. The taxing district may set
5 reasonable time limits for testimony.

6 (3) (a) That portion of a tax rate levied by an action of a city or urban-county
7 government which will produce revenue from real property, exclusive of
8 revenue from new property, more than four percent (4%) over the amount of
9 revenue produced by the compensating tax rate defined in KRS 132.010 shall
10 be subject to a recall vote or reconsideration by the taxing district, as provided
11 for in KRS 132.017, and shall be advertised as provided for in paragraph (b)
12 of this subsection.

13 (b) The city or urban-county government shall, within seven (7) days following
14 adoption of an ordinance to levy a tax rate which will produce revenue from
15 real property, exclusive of revenue from new property as defined in KRS
16 132.010, more than four percent (4%) over the amount of revenue produced
17 by the compensating tax rate defined in KRS 132.010, cause to be published,
18 in the newspaper of largest circulation in the county, a display type
19 advertisement of not less than twelve (12) column inches the following:

- 20 1. The fact that the city or urban-county government has adopted a rate;
- 21 2. The fact that the part of the rate which will produce revenue from real
22 property, exclusive of new property as defined in KRS 132.010, in
23 excess of four percent (4%) over the amount of revenue produced by the
24 compensating tax rate defined in KRS 132.010 is subject to recall, and
- 25 3. The name, address, and telephone number of the county clerk of the
26 county or urban-county in which the taxing district is located, with a
27 notation to the effect that that official can provide the necessary

1 information about the petition required to initiate recall of the tax rate.

2 ➔Section 5. KRS 160.470 is amended to read as follows:

- 3 (1) (a) Notwithstanding any statutory provisions to the contrary, no district board of
4 education shall levy a general tax rate which will produce more revenue,
5 exclusive of revenue from net assessment growth as defined in KRS 132.010,
6 than would be produced by application of the general tax rate that could have
7 been levied in the preceding year to the preceding year's assessment, except as
8 provided in subsections (9) and (10) of this section and KRS 157.440.
- 9 (b) If an election is held as provided for in KRS 132.017 and the question should
10 fail, such failure shall not reduce the "...general tax rate that could have been
11 levied in the preceding year..." referred to in subsection (1)(a) of this section,
12 for purposes of computing the general tax rate for succeeding years.

13 In the event of a merger of school districts, the limitations contained in this section
14 shall be based upon the combined revenue of the merging districts, as computed
15 under the provisions of this section.

16 (2) No district board of education shall levy a general tax rate within the limits imposed
17 in subsection (1) of this section which respectively exceeds the compensating tax
18 rate defined in KRS 132.010, except as provided in subsections (9) and (10) of this
19 section, KRS 157.440, and KRS 157.621, until the district board of education has
20 complied with the provisions of subsection (7) of this section.

21 (3) Upon receipt of property assessments from the Department of Revenue, the
22 commissioner of education shall certify the following to each district board of
23 education:

24 (a) The general tax rate that a district board of education could levy under the
25 provisions of subsection (1) of this section, and the amount of revenue
26 expected to be produced;

27 (b) The compensating tax rate as defined in KRS 132.010 for a district's general

- 1 tax rate the amount of revenue expected to be produced;
- 2 (c) The general tax rate which will produce, respectively, no more revenue from
3 real property, exclusive of revenue from new property, than four percent (4%)
4 over the amount of revenue produced by the compensating tax rate defined in
5 KRS 132.010, and the amount of revenue expected to be produced.
- 6 (4) Upon completion of action on property assessment data, the Department of
7 Revenue shall submit certified property assessment data as required in KRS
8 133.125 to the chief state school officer.
- 9 (5) Within thirty (30) days after the district board of education has received its
10 assessment data, the rates levied shall be forwarded to the Kentucky Board of
11 Education for its approval or disapproval. The failure of the district board of
12 education to furnish the rates within the time prescribed shall not invalidate any
13 levy made thereafter.
- 14 (6) (a) Each district board of education shall, on or before January 31 of each
15 calendar year, formally and publicly examine detailed line item estimated
16 revenues and proposed expenditures for the subsequent fiscal year. On or
17 before May 30 of each calendar year, each district board of education shall
18 adopt a tentative working budget which shall include a minimum reserve of
19 two percent (2%) of the total budget.
- 20 (b) Each district board of education shall submit to the Kentucky Board of
21 Education no later than September 30, a close estimate or working budget
22 which shall conform to the administrative regulations prescribed by the
23 Kentucky Board of Education.
- 24 (7) (a) Except as provided in subsections (9) and (10) of this section and KRS
25 157.440, a district board of education proposing to levy a general tax rate
26 within the limits of subsection (1) of this section which exceed the
27 compensating tax rate defined in KRS 132.010 shall hold a public hearing to

1 hear comments from the public regarding the proposed tax rate. The hearing
2 shall be held in the principal office of the taxing district or, in the event the
3 taxing district has no office, or the office is not suitable for such a hearing, the
4 hearing shall be held in a suitable facility as near as possible to the geographic
5 center of the district.

6 (b) The district board of education shall advertise the hearing by causing the
7 following to be published at least twice for two (2) consecutive weeks, in the
8 newspaper of largest circulation in the county, a display type advertisement of
9 not less than twelve (12) column inches:

- 10 1. The general tax rate levied in the preceding year, and the revenue
11 produced by that rate;
- 12 2. The general tax rate for the current year, and the revenue expected to be
13 produced by that rate;
- 14 3. The compensating general tax rate, and the revenue expected from it;
- 15 4. The revenue expected from new property and personal property;
- 16 5. The general areas to which revenue in excess of the revenue produced in
17 the preceding year is to be allocated;
- 18 6. A time and place for the public hearing which shall be held not less than
19 seven (7) days nor more than twenty-one (21)~~ten (10)~~ days after the
20 day that the second advertisement is published;
- 21 7. The purpose of the hearing; and
- 22 8. A statement to the effect that the General Assembly has required
23 publication of the advertisement and the information contained herein.

24 (c) In lieu of the two (2) published notices, a single notice containing the required
25 information may be sent by first-class mail to each person owning real
26 property, addressed to the property owner at his residence or principal place
27 of business as shown on the current year property tax roll.

1 (d) The hearing shall be open to the public. All persons desiring to be heard shall
2 be given an opportunity to present oral testimony. The district board of
3 education may set reasonable time limits for testimony.

4 (8) (a) That portion of a general tax rate, except as provided in subsections (9) and
5 (10) of this section, KRS 157.440, and KRS 157.621, levied by an action of a
6 district board of education which will produce, respectively, revenue from real
7 property, exclusive of revenue from new property, more than four percent
8 (4%) over the amount of revenue produced by the compensating tax rate
9 defined in KRS 132.010, shall be subject to a recall vote or reconsideration by
10 the district board of education as provided for in KRS 132.017, and shall be
11 advertised as provided for in paragraph (b) of this subsection.

12 (b) The district board of education shall, within seven (7) days following adoption
13 of an ordinance, order, resolution, or motion to levy a general tax rate, except
14 as provided in subsections (9) and (10) of this section and KRS 157.440,
15 which will produce revenue from real property, exclusive of revenue from
16 new property as defined in KRS 132.010, more than four percent (4%) over
17 the amount of revenue produced by the compensating tax rate defined in KRS
18 132.010, cause the following to be published, in the newspaper of largest
19 circulation in the county, a display type advertisement of not less than twelve
20 (12) column inches:

- 21 1. The fact that the district board of education has adopted such a rate;
- 22 2. The fact that the part of the rate which will produce revenue from real
23 property, exclusive of new property as defined in KRS 132.010, in
24 excess of four percent (4%) over the amount of revenue produced by the
25 compensating tax rate defined in KRS 132.010 is subject to recall; and
- 26 3. The name, address, and telephone number of the county clerk of the
27 county or urban-county in which the school district is located, with a

1 notation to the effect that that official can provide the necessary
2 information about the petition required to initiate recall of the tax rate.

3 (9) (a) Notwithstanding any statutory provisions to the contrary, effective for school
4 years beginning after June 30, 1990, the board of education of each school
5 district shall levy a minimum equivalent tax rate of thirty cents (\$0.30) for
6 general school purposes. Equivalent tax rate is defined as the rate which
7 results when the income collected during the prior year from all taxes levied
8 by the district for school purposes is divided by the total assessed value of
9 property plus the assessment for motor vehicles certified by the Department of
10 Revenue. School districts collecting school taxes authorized by KRS 160.593
11 to 160.597, 160.601 to 160.633, or 160.635 to 160.648 for less than twelve
12 (12) months during a school year shall have included in income collected
13 under this section the pro rata tax collection for twelve (12) months.

14 (b) Failure of a board to comply with paragraph (a) of this subsection may
15 constitute a forfeiture of office by its members pursuant to KRS 415.050 and
16 415.060.

17 (10) A district board of education may levy a general tax rate that will produce revenue
18 from real property, exclusive of revenue from new property, that is four percent
19 (4%) over the amount of the revenue produced by the compensating tax rate as
20 defined in KRS 132.010.