

PUBLIC HEARING

KRS 68.245(5)

The fiscal court of any county proposing to levy a tax rate which exceeds the compensating tax rate, shall hold a public hearing to obtain comments from the public regarding the proposed tax rate.

1. Held in principal office of taxing district or suitable facility as near as possible to the center of the district.
2. Fiscal court shall advertise the hearing at least twice in two consecutive weeks in the newspaper of largest circulation
3. The newspaper advertisement shall be not less than twelve column inches and shall state:
 - tax rate levied and revenue produced preceding year
 - tax rate proposed and revenue expected from it
 - compensating tax rate and revenue expected from it
 - revenue expected from new property and personal property
 - general areas to which revenue in excess of the revenue produced in the preceding year is to be allocated
 - time and place for public hearing which shall not be less than 7 nor more than 10 days after second advertisement
 - purpose of the hearing
 - statement that the General Assembly has required publication of the advertisement and information therein
4. In lieu of two published notices, a single notice may be sent by first class mail to each person owning real property as shown on current year tax roll.
5. All persons desiring to be heard shall be given an opportunity to present oral testimony.