

COUNTY EXTENSION COUNCILS & EXTENSION DISTRICT BOARDS

Handbook

COOPERATIVE EXTENSION SERVICE



UNIVERSITY OF KENTUCKY
College of Agriculture

Revised July 1, 2003

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FOREWORD

This handbook has been prepared to help Extension agents, County Extension Councils, and Extension District Boards be more knowledgeable of procedures and more accountable for the funds for which they are responsible. We recognize the wide range of experiences represented among those who will use this handbook. To accommodate these differences, the attempt is to relate the guidelines to Kentucky Revised Statutes, Policies of the Kentucky Cooperative Extension Service, and the Kentucky Cooperative Extension Service Council System handbook. Further study of these references is recommended.

2.0.0 KENTUCKY COOPERATIVE EXTENSION SERVICE COUNCIL SYSTEM

2.0.1 -Kentucky Cooperative Extension Service Council System

2.1.0 -Robert's Rules of Order Revised

2.2.0 -Sample Constitution and By-Laws for County Extension Councils

KENTUCKY COOPERATIVE EXTENSION SERVICE COUNCIL SYSTEM

COOPERATIVE EXTENSION SERVICE



UNIVERSITY OF KENTUCKY
College of Agriculture

COOPERATIVE EXTENSION SERVICE
UNIVERSITY OF KENTUCKY
COLLEGE OF AGRICULTURE
KENTUCKY STATE UNIVERSITY

Agriculture & Natural Resources • Family & Consumer Sciences
4-H Youth Development • Community & Economic Development

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Introduction

The success of the Kentucky Cooperative Extension Service relies on the active participation of Kentuckians in carrying out programs. The Kentucky Cooperative Extension Service Council System involves local people and Extension staff together to ensure an effective Extension program. Through the system of County Extension Councils, local people work with Extension agents to determine individual and community needs, identify and appropriate available resources, and set and act upon goals. The Council System helps develop Extension educational programs that reflect the ever changing situations in which Kentuckians live and work and the diversity of citizens in our counties. This publication outlines the Kentucky Cooperative Extension Service Council System and how it functions at the county and state levels. A chart illustrating the Kentucky Extension Council System is presented on page 13.

Importance of Councils

The primary mechanism for securing input in the support and direction of local Cooperative Extension programs will be with the County Extension Council. County Extension Councils are critically important to the

Cooperative Extension Service's ability to provide locally relevant educational programs as a grassroots organization. Strong County Extension Councils are the essential link with citizens and their program and educational priorities. The Council System is also vital as the Cooperative Extension Service strives toward its Vision, Mission, and Strategic Goals, which were determined with participation of council members, program participants, and community leaders throughout the state.

County Extension Councils

The County Extension Council is an organized body of volunteer leaders. They counsel with agents and help identify issues and community needs, give support to develop, carry out and evaluate non-formal educational programs that contribute to a county's social and economic development. This organization works with the county Extension staff to attain the identified purposes and perform the specific functions that follow.

Purposes

-To identify issues and opportunities that serve as a basis for the county Extension program's content and emphasis by helping set priorities and

goals for the program Plan of Work through:

- Needs assessments and situation analysis.
- Implementing the program.
- Evaluating the program's impact on a county.

(1) To communicate and promote Extension programs, procedures and opportunities to the people, organizations and governing bodies of the county.

(2) To ensure that a broad-based Extension program is available to all citizens.

Functions

(1) To meet with new Extension agents appointed by the University of Kentucky for the purpose of reviewing local program needs and concerns.

(2) To help the Extension staff set appropriate goals for the total county Extension program.

(3) To aid the Extension staff in developing, implementing and evaluating county Extension programs.

(4) To monitor the county Extension program to promote an appropriate balance of Agriculture and Natural Resources, Family and Consumer Sciences, 4-H Youth Development and Community and Economic Development.

(5) To ensure the necessary volunteer leadership for conducting county Extension programs.

(6) To sponsor and conduct county-wide programs.

(7) To interpret the program needs to the Extension District Board* (or to the County Fiscal Court if no Extension Board exists) and other local bodies which may appropriate funds for Extension programming.

(8) In counties with an Extension District, the duties of the County Extension Council include:

- Nominating individuals for consideration as Extension District Board members.

- Counseling with the Extension District Board in making and adopting rules and regulations for transacting Extension District business.

- Cooperating with the Extension Service and Extension District Board in planning and conducting the county Extension program.

- Advising the Extension District Board in the preparation of the county Extension budget.

*The Extension District Board is comprised of the County Judge/Executive and six citizens nominated by the County Extension Council and selected by the County Judge/Executive. The District Board is a body corporate, serving as an agency of the state to manage the affairs of the Extension District. It enters into a memorandum of agreement with the Kentucky Cooperative Extension Service and the District with the County Extension Council's advice. (See KRS 164.605 to 164.675 for more specific details on membership, organization, powers and duties, relations to other organizations and Extension Service and directives to the Board).

(9) To secure state and federal legislative support as needed.

(10) To increase public awareness of Extension programs.

(11) To form committees as deemed necessary to function effectively and efficiently.

Organization

The county Extension staff, with the guidance of the District Director, is responsible for organizing and maintaining the County Extension Council.

The membership shall be composed of not less than 15 nor more than 40 citizens of the county. In counties with Cooperative Extension District Boards, each board member shall, by virtue of membership on the Board, become a member of the County Extension Council. This membership on the County Extension Council may be in addition to the maximum of 40 as prescribed above.

(1) Membership

–Members should be carefully selected by a Membership Committee in consultation with the Extension staff and should represent all segments of the county, including:

›Each major program area (Agriculture and Natural Resources, Family and Consumer Sciences, 4–H

Youth Development, Community and Economic Development);

›Each major geographic area of the county;

›Each organization affecting and affected by Extension programs;

›Each major social and economic group in the county.

–Other “at-large” members should be selected from leaders in the professions, agriculture, business, industry, education, civic and religious organizations and local government, but not necessarily limited to those mentioned. (Anyone with a major interest in Cooperative Extension Service programs may be a member).

–The makeup of the membership of councils is important because these advisory groups influence the nature of Extension programs. Unless under-served individuals are present in council discussions, programs will continue to serve only those who are present. The under-served may have a completely different perspective on what programs are needed. With their input, decisions on program priorities, methods of presenting materials, and the location and timing of how programs are delivered might result in quite different conclusions. Without their counsel, we are likely to continue doing things the way we have in the past because it satisfies those who are presently on the council.

–Extension staff and USDA or other federal or state agency personnel

should not be members but should act as resource people or advisors.

–It is suggested that County Extension Council members serve three years, subject to reappointment for only one succeeding three year term before rotating off the council. Rotation of council members is a must to ensure a membership that is broad based and diverse to give value to changing program needs. (District Board members will have their term extended on the Council to cover their term on the Extension District Board, if necessary).

–All members shall be selected and shall function as a part of an organization authorized to provide educational programs and related services only to people and institutions that function without regard to race, color, age, sex, religion, disability, or national origin.

(2) Officers

–Officers will include a president, vice-president, secretary and any other officers as needed.

–Officers will be selected from the membership at a fall meeting.

–Officers of the council will comprise the Executive Committee.

It is suggested that officers be elected for a two-year term and that no officer succeed himself or herself in the same office.

(3) Constitution and By-Laws

–A set of By-Laws providing for County Extension Council operation and terms of membership shall be adopted and observed. A sample [constitution and by-laws](#) can be found on page 2.2.0 of the handbook.

(4) Committees

–As a minimum, County Extension Councils should have the following standing committees: Membership, Nominating, Public Relations and By-Laws. Program Development Committees would function through the entire programming cycle and involve all council members and perhaps some others within the community or area being addressed. Ad Hoc committees can be established as needed.

Relationships with Other Organizations

(1) Extension-related Organizations

The County Extension Council will be the primary organization representing the people of the county in direction of the total Extension program. Overall county Extension program matters to be acted on by local people are the business of the County Extension Council.

–Extension District Board is an agency of the state to function with authority for making fiscal and financial decisions for the Extension District in cooperation with the University of

Kentucky. The County Extension Council will provide advice, recommendations and assistance to the Extension Board for use in making business and fiscal matter decisions for the overall well being of the people and communities in the Extension District.

-Other Extension-related Councils, such as 4-H Youth Development, Family and Consumer Sciences, Community and Economic Development, and Agriculture Advisory/Horticulture, should keep the County Extension Council well informed.

(2) Non-Extension Organizations

County Extension Councils should establish and maintain relationships with local non-Extension organizations in keeping with the purposes and functions of the County Extension Council and the policies and procedures of the Cooperative Extension Service. Such relationships should help:

- Extend the benefits of Extension programs to people of the county.
- Obtain contributions to Extension program development, implementation and evaluation.
- Promote understanding of Extension programs and procedures.

Program Development Committees of the County Extension Council

Purposes

Special program development committees or task forces will be formed to help bring together those community members with the interest and knowledge to deal with educational programs in Extension. Program committees may be charged with planning or carrying out specific subject matter programs or with educational events that occur at a particular time. Common examples are: a field day committee, health fair committee, leader recognition committee, plan of work committee, public relations and marketing committees, pre-natal health task force, etc. These types of committees could function with the Program Advisory Councils/Committees as well.

Functions

Primary functions of Program Development Committees, in conjunction with Extension staff and the County Extension Council, are to:

- Collect and analyze appropriate background information to determine the current situation concerning an Extension program.
- Identify issues and problems and establish program priorities.
- Determine short-term and long-term program objectives.
- Develop and implement plans for reaching objectives.

- Evaluate program efforts.
- Secure the help of appropriate individuals and organizations to assist in the implementation of the total Extension program.

Organization

- Program development and implementation committees should be organized as Extension program needs require.
- The County Extension Council should organize each committee after the need, purpose and functions of each are understood and agreed upon by the County Extension Council and the County Extension staff.
- The County Extension Council should clearly describe and communicate the purpose and functions of each committee to those appointed.
- Committee purposes and functions must contribute to and be consistent with County Extension Council purposes and functions.
- Committees should be recognized as short-term and will be disbanded when their specific tasks are accomplished.
- Committee members do not have to be exclusive members of the County Extension Council; however, the committee chairperson should be a member of the County Extension Council and report to such.
- Officers of each committee will be a chair, vice-chair and secretary. It is suggested that if a committee

functions longer than two years, a new chair and vice-chair should be elected. These officers may succeed themselves for one term.

Program Area Advisory Councils/ Committees

Each agent will have a county program advisory council/advisory committee to advise and help implement programs specific to a certain program area, ie: Agriculture and Natural Resources/Horticulture, Family and Consumer Sciences, 4-H Youth Development, or Community and Economic Development. Program councils will be subordinate to the County Extension Council. Efforts of the program councils/committees will be coordinated with the County Extension Council. Program councils will give oversight to funds appropriated to or generated through the individual program advisory councils. Sub-committees of the various program advisory council/committees can further enhance the functioning of these program advisory groups.

Each program advisory council should have a constitution/by-laws that enables the council to have a membership that selects officers, rotates membership, ensures diversity, organizes committees and

programs within the law and the regulations of the University.

All program area councils may not have the same structure beyond the county level. Individual program areas will group into multi-county groups as necessary to carry out programs and activities beyond the county level. Contact agents may be assigned to groups that function beyond the county level.

Program advisory council/committees will select representatives to be members of the County Extension Council. Issues, needs, collaborative opportunities, etc., may be communicated to the County Extension Council where appropriate. Some information flow will be necessary with state program advisory councils as well.

State Extension Advisory Council

A council of Extension volunteer leaders will operate at the state level to provide the people's viewpoint in counsel with the state administrative staff.

Purposes

-To counsel with the Director and Associate Director and their designated administrative and programming staff on Extension

programs, priorities, policies and procedures.

-The State Extension Council will provide stakeholder review of program issues related to a state Plan of Work.

-To increase public awareness of Extension programs and to secure budgetary support for the overall Extension program.

Functions

-To counsel with the administrative staff on state-wide aspects of Extension program development, implementation and evaluations.

-To counsel with the administrative staff concerning state-wide changes in organizational policies and procedures and to assist in their implementation.

-To assist the Extension staff in identifying state-wide critical issues. They will provide stakeholder review of programs identified by the Issues and Program Committees.

-To provide the necessary volunteer leadership at the state level through committee work and assignments throughout the year.

-To obtain a public understanding and acceptance of Extension purposes, procedures and programs.

-To secure legislative support, including financing, as deemed necessary by the Director and Associate Director. Some delegates will represent CES on the overall

College CARET Committee (Council on Ag, Research, Extension, and Teaching).

Organization

-The State Extension Advisory Council will include four elected representatives from each of the seven Extension districts and one at-large representative per district.

-Presidents of other Extension-sponsored state advisory councils (4-H Advisory Group, Family and Consumer Sciences Association, and Agriculture Advisory Council) will also be members of the State Extension Advisory Council. If the president cannot attend, another person may represent the organization.

-Officers include a president, vice-president and secretary elected from the membership in odd numbered years. Officers may retain their voice and vote as a delegate from their area in addition to the other district representatives.

›Other officers may be elected as necessary.

›The officers will constitute the Executive Committee.

›Officers will be elected for a two-year term. No officer shall be eligible to serve consecutive terms in the same office.

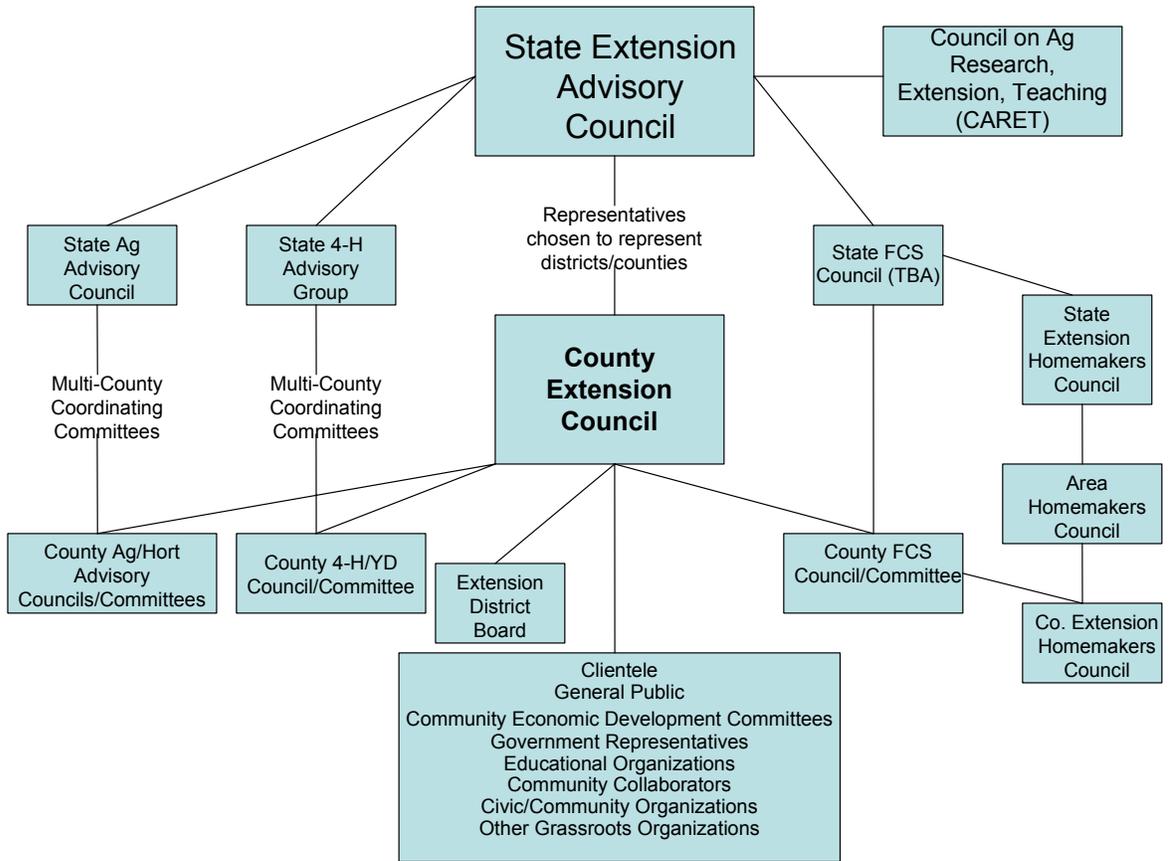
Relationships with Other Organizations

-The support and cooperation of other Extension committees and councils such as the 4-H Advisory Group, the Family and Consumer Sciences Council and Agriculture Advisory Council, are vital since the State Extension Advisory Council is the state-level advisory group which covers all areas of Cooperative Extension.

-The State Extension Advisory Council should maintain a functional relationship and communicate with County Extension Councils through the district delegates, minutes and Extension staff members.

-Relationships with non-Extension and Extension-related organizations will be maintained in keeping with the stated purposes and functions of the State Extension Advisory Council and the policies and procedures of the Kentucky Cooperative Extension Service.

KENTUCKY EXTENSION COUNCIL SYSTEM



Vision

The Kentucky Cooperative Extension Service is the educational resource for all Kentuckians that serves as a catalyst to build better communities and improve quality of life.

Mission

The Kentucky Cooperative Extension Service serves as a link between the counties of the Commonwealth and the state's land grant universities to help people improve their lives through an educational process focusing on their issues and needs.

SAMPLE CONSTITUTION AND BY-LAWS
_____ COUNTY EXTENSION COUNCIL

ARTICLE I: NAME AND PURPOSE

Section A NAME

The name of the organization shall be the _____ County Extension Council.

Section B THE PURPOSE

1. To identify issues and opportunities that will serve as a basis for the content and emphasis of the county Extension program.
2. To explain, promote, and help implement Extension programs, procedures, and opportunities to the people, organizations, and governing bodies of the county.
3. To insure a broad-based Extension program that will be available to all the people.

ARTICLE II: FUNCTIONS

Section A To meet with and react to Extension workers proposed for the county program.

Section B To aid the Extension staff in development, implementation, and evaluation of the county Extension program.

Section C To help the Extension staff set long-range goals of the total county Extension program.

Section D To monitor the program to promote an appropriate balance of Agriculture and Natural Resources, Family and Consumer Sciences, 4-H/Youth Development, and Community and Economic Development work.

Section E To provide the necessary volunteer leadership for conducting the county Extension program by:

1. Serving as leaders.
2. Recruiting leaders.

3. Identifying leaders.
4. Training leaders.
5. Recognizing leaders.

- Section F To secure the necessary county fiscal support for Extension by:
1. Being familiar with the county Extension budget and budget needs.
 2. Helping interpret the budget to the county fiscal court, the Extension District Board, and other local bodies which may appropriate funds for the Extension service.
- Section G To perform the duties of the County Extension Council as prescribed by KRS 164.605 to 164.675. These include:
1. Nominating Extension District Board members (KRS 164.635);
 2. Counseling with the Extension District Board in making and adopting rules and regulations consistent with the law for transaction of Extension District business (KRS 164.655);
 3. Cooperating with the Extension Service and Extension District Board in planning and executing the County Extension Program (KRS 164.655);
 4. Assisting with preparation of the county Extension budget (KRS 164.655).
- Section H Securing legislative support as needed.
- Section I To help keep the public aware of past, present, and projected Extension programs, efforts, and directions.
- Section J Suggest county representatives to represent the District at State Extension Council.

ARTICLE III: ORGANIZATION

- Section A The county Extension staff, with the guidance of the District Director, is responsible for organizing and maintaining the County Extension Council.

Section B The County Extension Council is organized and operational in accordance with the District Cooperative Extension Service Law (KRS 164.605 to 164.675).

1. In accordance with KRS 164.605 to 164.675:

Membership (to be no less than 15 and not more than 40 members):

- a. Members are carefully selected by a membership committee in consultation with the Extension staff and represent all segments of the county, including:
 - (1) Each major geographic area of the county;
 - (2) Each major Program Area Council/Committee - Agriculture and Natural Resources/Horticulture, Family and Consumer Sciences/Extension Homemakers, 4-H/Youth Development, and Community and Economic Development;
 - (3) Each organization affecting and affected by Extension programs;
 - (4) Each major social and economic group in the county.
- b. Other members are selected from leaders in the agriculture, business, industry, education, civic and religious organizations, local government, and professional community.
- c. Extension staff and USDA or other federal or state agency personnel are not to be members, but act as resource people or advisors.
- d. Members will serve for three years, subject to re-appointment for one succeeding term. (If selected for a second term, members should rotate off the council after the second term, if selected). Initial appointments should be made to allow for expiration of approximately one-third the membership each year.

- e. Council members whose term expires while they are members of the District Board will continue on the council as long as they are District Board members.
- f. Membership is open to all people regardless of race, color, age, sex, religion, disability, or national origin.

2. Officers

- a. Officers consist of a president, vice-president, secretary, and any other officers needed.
- b. Officers are elected from the membership at a fall meeting.
- c. Officers of the Council will comprise the Executive Committee.
- d. Officers will be elected for a two-year term. Officers may not succeed themselves in the same office.

3. Meetings

The council will meet quarterly. Additional meetings may be held if deemed appropriate by the Executive Committee.

4. Program Development and Implementation

Committees of the County Extension Council may be appointed as deemed desirable to develop, implement, and evaluate Extension programs.

a. Purpose

The purpose of these committees shall be to provide the mechanism for bringing together the interest and knowledge necessary to deal with any significant phase of the Extension program. Examples of a “significant phase” are: financial management, agriculture marketing/production, health and nutrition, life skills, environmental quality, capacities of communities, etc.

b. Functions

The primary functions of program development committees are:

- (1) In cooperation with the Extension staff:
 - (a) Needs assessments, identifying community problems, doing situation analysis, and establishing priorities,
 - (b) Determining short-term and long-term program objectives,
 - (c) Developing and implementing plans for reaching objectives,
 - (d) Evaluating program results.
- (2) Collecting and analyzing appropriate background information to help determine the current situation with respect to an Extension program.
- (3) Securing the help of appropriate individuals and organizations in reaching the objectives for that phase of the Extension program with which the committee is concerned.

c. Organization

- (1) Program development committees are organized as Extension program needs require.
- (2) The purpose and functions of each committee appointed should be clearly prescribed by the County Extension Council and communicated to those appointed.

ARTICLE IV: RELATIONSHIP TO OTHER ORGANIZATIONS**Section A EXTENSION-RELATED ORGANIZATIONS**

1. The County Extension Council is the primary organization representing the people of the county in matters relating to Cooperative Extension programs.
2. Committee action will be subject to review by the County Extension Council and shall serve as a basis for County Extension Council activity.
3. Other Extension-related councils, such as 4-H/Youth Development, Agriculture/Horticulture Advisory, Family and Consumer Sciences, Homemakers, and Community and Economic Development, should work under the umbrella of the County Extension Council and report efforts and successes of that area's Extension program activities.

Section B EXTENSION DISTRICT BOARDS

1. The County Extension Council will nominate Extension District Board members to serve for three years.
2. The County Extension Council may request reports from the Extension District Board. The County Extension Council would share program needs to the Extension District Board for budget considerations and then review the budget after completion.

Section C NON-EXTENSION ORGANIZATIONS

This County Extension Council will establish and maintain relationships with local non-Extension organizations. Their relationships will be in keeping with the purposes and functions of the County Extension Council and the policies and procedures of the Cooperative Extension Service. They should facilitate:

1. Extending the benefits of the Extension programs to all people of the county.
2. Obtaining contributions that such organizations can make to Extension program development, implementation, and evaluation.

3. Promoting understanding of Extension programs and procedures.

ARTICLE V: NON-DISCRIMINATION

All members shall be selected and educational programs conducted without regard to race, color, age, sex, religion, disability, or national origin.

Date Adopted _____

Signature of President _____

3.0.0. ORGANIZATIONAL GUIDELINES FOR EXTENSION DISTRICT
BOARDS

- 3.1.0 -Suggested Procedure for Establishing an Extension District in One Meeting
with Fiscal Court
- 3.2.0 -Motion to Create a Cooperative Extension District (Sample)
- 3.3.0 -An Ordinance Creating Extension District (Sample)
- 3.4.0 -Constitutional Oath
- 3.5.0 -Quorums and Proxy Voting for Extension District Boards
- 3.6.0 -Steps for Establishing a New Tax for an Extension District

ORGANIZATIONAL GUIDELINES FOR EXTENSION DISTRICT BOARD

An Extension District whose boundaries shall co-exist with the county boundaries shall be authorized for each county. Each Extension District shall constitute a governmental subdivision of the Commonwealth. **(KRS 164.620)**

An Extension Council shall be established for each Extension District and shall be composed of not less than fifteen (15) citizens nor more than forty (40) citizens of the county in which the Extension District is located, subject to the provisions of subsection (2) of **KRS 164.625**.

Each Extension District Board member shall, by virtue of his/her membership on the board, become a member of the Extension Council. This membership on the Extension Council may be in addition to the maximum of forty (40) as stated above. **(KRS 164.635, subsection 2)**

An Extension District Board may be created by the fiscal court of the county in which the Extension District is located. The Board shall be composed of the county judge executive and six (6) other citizens residing within the Extension District. **(KRS 164.635)**

On or before November 1 of each year, the Extension Council shall submit to the county judge executive a list of two (2) nominees for each member to be appointed to the Extension District Board. **(KRS 164.635, subsection 2)**

On or before January 15, the county judge executive shall call all duly appointed Board members together for an organizational meeting for all newly formed boards. **(KRS 164.640)**

SUGGESTED PROCEDURE FOR ESTABLISHING AN EXTENSION DISTRICT IN ONE MEETING WITH FISCAL COURT

BEFORE MEETING WITH FISCAL COURT

The Extension Council should be organized with not less than 15 members nor more than 40 members from wide representation throughout the county. **(KRS 164.625)**

The Extension Council shall submit a list of 12 names (two names for each of the six positions) to the county judge/executive who will select six (6) from this list to serve on the Extension District Board when the district is formed. The county judge/executive will make the seventh member. **(KRS 164.630)**

FISCAL COURT MEETING

The fiscal court votes to organize the Extension District Board and order the minutes entered on the county court clerk's book to that effect.

The county judge/executive appoints members of the Extension District Board and their terms of office: **(KRS 164.635)**

2 - term 3 years

2 - term 2 years

2 - term 1 year

Board members will take and sign usual oath of public officers. (County Judge can give the oath of office).

Officers of Board shall be elected (this can be agreed upon before time). **(KRS 164.640)**

Chairman

Vice-Chairman

Secretary-Treasurer or Secretary and Treasurer

AFTER FISCAL COURT MEETING

Obtain a copy of the minutes recording the official action of the Fiscal Court to establish an Extension District.

File in office of county court clerk a certificate (Special District Reporting Form) signed by its chairman and secretary, certifying the names, addresses, and terms of office of each member of the board and the names and addresses of the officers of the board with signatures of the officers. (Copy should be sent to the University of Kentucky). **(KRS 164.655)**

(SAMPLE)

MOTION TO CREATE A COOPERATIVE EXTENSION DISTRICT

Motion by _____ that a Cooperative Extension District be created in _____ County in accordance with KRS 164.605-164.675. Said district to be created for the purpose of making it possible to have an Extension educational program in agriculture and natural resources, family and consumer sciences, 4-H/youth development, rural and economic development, and subjects related thereto, in cooperation with the University of Kentucky, College of Agriculture, through the Cooperative Extension Service. Motion seconded by _____.

ORDINANCE NO. 31, SERIES 1985**AN ORDINANCE CREATING THE
HARRISON COUNTY EXTENSION DISTRICT AND THE
HARRISON COUNTY EXTENSION BOARD**

WHEREAS, KRS 164.620 authorizes the creation of an Extension district by the Harrison County Fiscal Court, which Extension district shall constitute a governmental subdivision of the Commonwealth and a public body corporate; and,

WHEREAS, KRS 164.630 authorizes the creation of an Extension board for said Extension district by the Harrison County Fiscal Court, which board shall be composed of the county judge executive and six (6) other citizens residing within the said Extension district; and,

WHEREAS, the Harrison County Extension Council has petitioned the Harrison County Fiscal Court for the creation of such Extension district and board; and,

WHEREAS, the Harrison County Fiscal Court has carefully considered said request, and finds that the creation of such Extension district and board would be in the best interest of the citizens of Harrison County by furthering the dissemination of useful and practical information on subjects relating to agriculture, home economics, and rural and community life;

NOW, THEREFORE, BE IT ORDAINED BY THE FISCAL COURT OF HARRISON COUNTY, KENTUCKY:

1. That there is hereby created the Harrison County Extension District, whose boundaries shall be coexistent with the boundaries of Harrison County, and which shall henceforth, from the adoption of this Ordinance, constitute a governmental subdivision of the Commonwealth and a public body corporate.
2. That there is hereby created the Harrison County Extension Board, to be composed of the Harrison County Judge Executive and six (6) other Harrison County residents appointed in accordance with KRS 164.635, said Board to possess all powers granted unto it pursuant to KRS 164.605 to KRS 164.675 and other applicable law.

3. That this Ordinance shall become effective immediately upon its adoption and publication as required by law.

Submitted: _____
William D. Probus, Harrison County Attorney

Given first reading and approval by the Fiscal Court of Harrison County, Kentucky, at a regular meeting on the 13 day of June, 1985.

Given second reading and adopted by the Fiscal Court of Harrison County, Kentucky, at a regular meeting on the 27 day of June, 1985, and on the same occasion signed in open session by the County Judge Executive as evidence of its approval, attested under seal by the Harrison County Fiscal Court Clerk and declared to be in full force and effect.

CHARLES SWINFORD
Harrison County Judge Executive

ATTEST:

Fiscal Court Clerk

CONSTITUTIONAL OATH

I do solemnly swear (or affirm) that I will support the Constitution of the United States of America, and the Constitution of this Commonwealth, and be faithful and true to the Commonwealth of Kentucky as long as I continue a citizen thereof, and that I will faithfully execute, to the best of my ability as a Board Member of the _____ County Cooperative Extension Service District according to law; and I do further solemnly swear (or affirm) that since the adoption of the present Constitution, I, being a citizen of this state, nor out of it, have not fought a duel with deadly weapons within this state, nor out of it, nor have I acted as a second in carrying a challenge, nor aided or assisted any person thus offending, so help me God.

Member

Member

County Judge Executive, Administer of
Oath, or Designee

Date

NOTE: Only newly appointed District Board members must be sworn in.

QUORUMS AND PROXY VOTING FOR EXTENSION DISTRICT BOARDS

Quorums

Following are guidelines per [Robert's Rules of Order Revised](#):

"In any deliberate group or board with an enrolled or specified membership whose by-laws do not specify a quorum, the quorum is a majority of all the members, by common parliamentary law."

"If a quorum fails to appear at a regular or properly called meeting, the inability to transact business does not detract from the fact that the rules requiring the meeting to be held were complied with and the meeting was convened and adjourned."

"The only action that can legally be taken in absence of a quorum is to fix the time which to adjourn, recess, or take measures to obtain a quorum."

This simply means we must have four (4) of our seven (7) Extension board members present to constitute a legal quorum unless specified otherwise in their own by-laws.

PROXY VOTING

"Proxy voting is not permitted in ordinary deliberate assemblies unless the chapter or by-laws of the organization provide for it. Ordinarily it should neither be allowed nor required because proxy voting is incompatible with the essential characteristics of a deliberative assembly in which membership is individual, personal, and non-transferrable."

STEPS FOR ESTABLISHING A NEW TAX FOR AN EXTENSION DISTRICT

After an Extension District is created and the District Board is appointed, a district tax can be considered. The Fiscal Court must take action creating the Extension District Board and to establish a tax rate. These actions may be done consecutively and/or simultaneously. The following steps are recommended.

1. The County Extension Council discusses both the short term and long term budget needs. Consideration should be given to projected program growth in such areas as equipment, staff, facilities, program support, authorized business expenses, and expected changes in support for third and other agents. County Extension Council should review the provision of the Memorandum of Agreement.
2. County Extension Council gives advice and recommendation to the District Board concerning budgetary needs and recommended tax rate to meet these needs. **KRS 164.655 (8)**
3. The Extension District Board after giving consideration to the advice and recommendation of the County Extension Council recommends an Extension District tax to the Fiscal Court. This recommendation should contain specific tax rates on real and personal property and motor vehicle/watercraft.
4. The Fiscal Court must take action on establishing the tax rate.
5. Obtain for permanent Extension District Board records a copy of the minutes of the Fiscal Court action concerning establishment of the Extension District tax.
6. The Extension District Board submits in writing approved personal and real property tax rate to the County Court Clerk and the motor vehicle/watercraft tax rate to the Department of Property Taxation in Frankfort, KY.

UNIVERSITY OF KENTUCKY
COLLEGE OF AGRICULTURE
Lexington, Kentucky 40546-0215

COOPERATIVE EXTENSION SERVICE



RESIDENT INSTRUCTION
AGRICULTURAL EXPERIMENT STATION
COOPERATIVE EXTENSION SERVICE

PROGRAM AND STAFF DEVELOPMENT
312 W.P. Garrigus Building
(606) 257-1803

MEMORANDUM

To: Area Program Directors
From: Paul D. Warner, Assistant Director
Date: February 22, 1994
Re: Extension District Tax

From time to time, questions arise concerning the correct procedure for implementing a county tax in support of Extension programs. Let me clarify the situation so as to insure that all counties clearly understand the process.

KRS 67.083(3)(q) clearly states that the county fiscal court has the power to levy taxes in support of Cooperative Extension Service Programs. Furthermore, the Extension District Law (KRS 164.605 to 164.675) does **not** give the Extension District Board taxing authority. This conclusion was upheld in the Trigg County court case. What has caused some confusion is an earlier Attorney General's Opinion (OAG 79-273) that said that the Extension District Board has taxing authority independent of the fiscal court.

Our position is that the Attorney General's Opinion is in error and that all taxes levied in support of the Extension program have to be acted upon by the county fiscal court. The Extension District Board can recommend an action, but the fiscal court has the authority to levy a tax in support of county Extension programs. Please review this procedure with county agents in your area.

PDW/nr

cc: Dean Little
Dr. Walla

**SUGGESTED LETTER FOR FISCAL COURT TO
ESTABLISH DISTRICT TAX**

County Judge/Executive
County Courthouse

Dear Judge _____:

The _____ County Extension District Board in consultation with the County Extension Council met on _____ in _____, Kentucky to consider funding of the County Extension program in _____ County.

It is recommended that the Fiscal Court establish an Extension District tax rate of _____ per \$100.00 for real property and _____ per \$100.00 for personal property to fund the Cooperative Extension Service programs in _____ County.

Request that this tax be effective in the _____ budget year. Your consideration and approval of this recommendation will be appreciated.

Sincerely,

_____, Chairman

County
Extension District Board

4.0.0

OPERATIONAL GUIDELINES FOR EXTENSION DISTRICT BOARDS

- 4.1.0 -Cooperative Extension Service Extension District Board Annual Time Line
- 4.2.0 -Guidelines for Completing the County Cooperative Extension Service Budget Plan
- 4.3.0 -Guidelines for Receiving and Expending Extension Funds
- 4.4.0 -Guidelines for Appropriations for Agent Salaries
- 4.5.0 -Duties of District Board Treasurer
- 4.6.0 -Guidelines for Conducting Hearings to Establish Extension District Board Tax Rates
- 4.7.0 -Guidelines for Audits for Extension District Funds and County Extension Councils
- 4.8.0 -Checklist of Operational Procedures for County Cooperative Extension Service Council and Extension District Board

OPERATIONAL GUIDELINES FOR EXTENSION DISTRICT BOARD

The Extension District Board shall meet annually during the month of January for the election of officers and throughout the year for the transaction of other necessary business. KRS 164.645.

With advisement and recommendations of the Extension Council, the District Board will prepare annually, not later than April 15, an Extension District budget. KRS 164.655(8).

The secretary shall keep the minutes of all meetings of the Extension Board which shall serve as official documents from which Board action is taken. KRS 164.650(3).

The treasurer, within ten (10) days after election as treasurer, shall execute to the Extension Board a corporate surety bond of 125% of the amount that shall be in the treasurer's hands at any one time. KRS 164.650(4).

Extension District Board funds shall be audited (see page 4.7.0 for audit details). In accordance with Chapter 65 and 424 of KRS a legal notice of public inspection of the records of the Extension District Board operational procedures shall be published. (See Sample form 5.1.0)

**COOPERATIVE EXTENSION SERVICE
EXTENSION DISTRICT BOARD
ANNUAL TIME LINE**

January	Area Program Director send to County Budget Contact Agents budget development information.
January	District Board holds a meeting. County Judge Executive administers oath of office to incoming board members. County Judge conducts nomination and election of new board chair. KRS 164.650
January	File with county clerk the name and addresses of members and officers of the district. (use Special District Reporting Form.) KRS 65.070(A), KRS 164.655(3). Send copy to Area Program Director.
January	Bond treasurer of District Board within ten (10) days after his/her election. Bond shall be for one hundred twenty-five per cent (125%) of the largest amount that shall be in the hands of the treasurer at any one time. KRS 164.650(4)
January	Preliminary budget discussion with County Extension Council. The Council should develop budget recommendations to be considered by the District Board. KRS 164.655(8)
February 15	Complete the County Offset Voucher for the past year (10/1 - 9/30) and forward to Area Program Director.
February 28	Complete Cooperative Extension Service Budget Plan and submit to Area Program Director for his/her review before final discussion with the District Board. This plan sheet is for internal use only.
March to April 15	Extension District Board finalize Department for Local Government budget and submit to County Judge Executive and County Court Clerk. The judge submits it to the Fiscal Court by April 15. KRS 65.070(B). Budget must be signed by District chief Financial Officer. There must be a separate set of budget forms for each category of funds held by a district. Send cop(ies) to Area Program Director.
May 1	Complete the Uniform Financial Information Report and send to Department for Local Government and send a copy to the Area Program Director. District Board enters into annual Memorandum of Agreement with the Cooperative Extension Service. KRS 164.655(2) Send to the Area Program Director. Schedule of Disbursements submitted to Area Program Director.
Before June 30	Secretary and Program Assistant Salary Adjustment Recommendation Forms submitted to the Area Program Director. District Board meet and reviews past year's budget and rectifies expenditure accounts.

- July - September Prepare Summary Financial Statement and submit to County Judge Executive. Also submit to County Judge Executive a copy of an audit when done. KRS 65.070(B), KRS 65.065(2). Send copy of Summary Financial Statement to Area Program Director and of the audit when done.
- Establish the district tax rates and inform the County Clerk and the Fiscal Court. (Or as soon as possible after the tax rates are certified and received).
- September 30 Publish Legal Notice/Summary Financial Statement in local newspapers. Use the name and addresses of the seven (7) local board members and identify officers (do not use Extension personnel names). KRS 164.655(13).
- October 1 File Motor Vehicle/Watercraft tax form. This must be sent to the Department of Property Taxation in Frankfort by this date.

GUIDELINES FOR COMPLETING THE COUNTY COOPERATIVE EXTENSION SERVICE BUDGET PLAN

Development of the County Extension budget is the responsibility of all agents, the County Extension Council and Extension District Board in counties that have a board.

I. AGENT INVOLVEMENT

- A. Before January 31, all agents working together in consultation with the Area Program Director, identify budget needs. These budget needs should include travel, agent and support staff salary adjustments, equipment, supplies, facilities and programs.

II. COUNCIL INVOLVEMENT

- A. Following the agent discussions preliminary budget discussions need to be held with the County Extension Council. If the county has an Extension District Board, the council should develop budget recommendations to be used by the district board. (KRS 164.655(8).) If there is an Extension District Board organized without a tax, the County Extension Council and District Board should make plans for obtaining appropriation from the fiscal court. The County Cooperative Extension Service Budget Plan should be used to help council and board members understand the budget.

- B. In counties without a District Board the County Extension Council should appoint a budget sub-committee to obtain the appropriation from the Fiscal Court.

III. PREPARATION OF COUNTY COOPERATIVE EXTENSION SERVICE BUDGET PLAN

(See Sample Worksheet 5.3.0 - 5.3.1 - 5.3.2 – this form should be used in preparation of the County Extension Council and District budget.)

- A. Complete Cooperative Extension Service Budget Plan and submit to Area Program Director for his/her review before final discussion with the District Board. This plan sheet is for internal use only.
- B. In counties with a District Board and a tax, projected income must be determined before a budget can be developed. Previous year assessment and previous 3-year averages increase at current tax rates are the best budget guide.
- C. Anticipated carry-over funds should be listed in Source of Income - Anticipated Carry-over. Anticipated carry-over funds must be budgeted in the Anticipated Expenditures Section of the budget form in either the sub-sections on salary, travel, office operations, or in the section entitled Reserved for Emergency. Reserved for Emergency Funds cannot be charged against or expended without action of the Extension District Board.
- D. County Cooperative Extension Service Budget Plan will transfer the proposed budget figures to the Kentucky Department of Local Government Special District Budget Form through the Quattro Pro format.

IV. PROGRAM SUPPORT FUNDS - KRS 164.655

(Program support funds are encouraged if all other needs are met. We should, however, exhaust all other sources before using program support funds. Councils and district boards should follow the guidelines listed

below.)

- A. Program monies should not be used to replace funds needed by program councils. These program councils should continue their fund raising efforts.
- B. Funds should be equally appropriated for each agent. Agents should develop a proposal and present it to the County Extension Council on expected use of the funds.
- C. Funds should be equally appropriated for each program assistant. Assistant should develop a proposal and present to supervisor on expected use of funds.
- D. Funds should be used for program expansion and support such as supplies for educational programs, equipment to expand a program and demonstration materials.
- E. Control of and accountability for the funds should be retained by the District Board or the County Extension Council where District Boards do not exist.
- F. Program support monies should be set up on a budget identifying intended uses.

- V. BUDGET REVIEW BY COUNTY EXTENSION COUNCIL - KRS 164.655(8)
 - A. It is recommended that a budget review should be conducted by County Extension Council following the approval of the budget by the fiscal court or the Extension District Board. The purpose of this review is for the council to completely understand the final budget and disposition of the funds and to determine the boards response to their recommendations.

- VI. EXTENSION DISTRICT BOARDS FILING BUDGET WITH JUDGE EXECUTIVE
 - A. Extension District Boards are required by KRS 164.655(8) to file their budget with the county judge executive by April 15 of each year, using the Department for Local Government budget forms. If there are circumstances that keep the Board from filing their budget by this date it should be filed as soon as possible thereafter.

GUIDELINES FOR RECEIVING AND EXPENDING EXTENSION FUNDS

The following procedure should be followed with receipts and expenditures of Extension funds:

RECEIVING FUNDS

1. Create a budget line item or accounting procedure in the councils' or district board's financial books for keeping a record of income.
2. All checks received should be made out to the appropriate council or district board.
3. Provide receipts for all check and cash received. One copy of the receipt is given to the contributor and one copy kept on file.
4. Due to the number of deposits and variety of accounts, the office secretary may do the bookkeeping for the County Extension Council. Neither agents, secretaries nor other Extension employees should become the custodians of these funds.
5. All funds are deposited by the appropriate treasurer.

EXPENDITURES

1. Create a budget line item or accounting procedure in the councils' or district board's financial books for keeping a record of expenditures.
2. Provide bills or receipts for all expenditures written on the account. Treasurer should not pay for any goods or services without a bill or receipt in possession. After payment, the bill or receipt should be marked "paid" and show the date and number of the check used in

payment. A suggested method for tracking expenditures is to attach invoice to bill for proper line item budget account.

3. Agents, assistants, office secretaries or other Extension employees should not sign checks nor be an authorized signee for checks.

The Department for Local Government and the State Auditor's Office offers the following recommendations for maintaining accurate accountability of County Extension Funds:

1. Establish procedures whereby all funds are collected and dispersed by the bonded treasurer of the County Extension District Board.
2. The treasurer should not sign checks before the amount of the check is determined and entered and there is a receipt or documentation to support the expenditure. In cases where the bookkeeping is done by the county Extension secretary and the checks signed by the district treasurer, it would greatly enhance credibility if the canceled checks were mailed directly from the bank to a third party (non-Extension employee) and that party reconciled the checkbook.
3. It is often recommended that each check have two signatures. However, some accountants would question this procedure on the basis that if two people sign the check it is easy for each to assume that the other has adequately determined the validity of the expenditure. If only one person signs the check he or she bears all the responsibility and, therefore, will usually exercise more caution.

4. Petty cash funds are a legitimate means of operation, provided you start the petty cash fund with a recorded payment from the Extension fund for no more than one hundred dollars (\$100) and that at any time the receipts for expenditures and the cash on hand equal that original amount put into the petty cash fund. The petty cash fund is kept operative by occasionally turning the receipts of expenditures over to the treasurer and the treasurer adding that amount back into the petty cash fund.
5. If additional sources of income i.e. soil testing money, money collected from the sale of farm record books, etc. are handled through the Extension District Board account, there should be a separate record and accounting of these funds.
6. It is preferable that the treasurer maintain a double entry bookkeeping system. Most records today are computerized and if there is a good accurate system that has been audited and proven effective it is not necessary to change the system.
7. Receipts and/or documentation in the form of memorandums of agreement, vouchers, etc. must be on file to justify all receipts and expenditures.
8. Accurate and detailed minutes of district board business are essential for a complete audit. For example: if, in your budget, you have money set aside in an emergency fund and it becomes necessary to use a part of this money, the board minutes should indicate for what purpose this expenditure was authorized.

CREDIT/CREDIT CARD STANDARDS FOR COUNTIES

The following standards have been developed for County Extension District Board decision-making on County Extension Office credit/credit card expenditures:

1. Debit cards are not allowed! This is the same as writing a check and signing it.
2. Any action taken to establish a credit/credit card account by the Extension District Board should be reflected in the minutes before any credit/credit card accounts are established.
3. The Extension District Board has the option to not have credit/credit card accounts and may impose spending limits and/or approval for expenditure guidelines.
4. If a credit card account is established, the District Board may choose to have one major credit card or individual store credit cards and maintain the card(s) in the office for usage. (It may be necessary to have cards assigned individually because of vendor policies).
5. The credit card(s) should be issued in the name of the Extension District Board. Utilize the tax exemption form for any purchases to ensure that no tax is charged on purchases. Refer to the Office Management and Operations Manual for instructions on how to obtain a tax exempt number (Page 1.7.0).
6. The Extension District Board should make a list of allowable and non-allowable charges for county purchasing.
7. The credit card(s) should be kept in a locked location in the office and checked out by the Extension agent for purchase. After the purchase, the card is returned and a receipt is attached to a payment voucher which designates the account to be debited. (See samples for credit card check-out and request for reimbursement or payment on pages 4.3.4, 4.3.5, and 4.3.6).
8. If purchases are made at the same time for two different accounts, the charges should be made as if making two separate purchases and obtain two separate receipts. This simplifies the accounting for the funds (ie: equipment account or supplies and services account, etc.).
9. Absolutely no personal purchases! To do so is misappropriation of public funds and a basis for termination of employment.
10. Absolutely no co-mingling of purchases, ie: a situation where the agent expects to reimburse part of the receipt for personal purchases. Refer to #9 in regards to the consequences of misappropriation of public funds.
11. At each weekly county staff meeting, the bills for purchases should be approved by the county team and the voucher system used for submitting expenditures to the Extension District Board Treasurer. All agents should be aware of and in agreement with office expenditures.
12. Refer to other sections in 4.3 of this web site for more information on receipts and expenditures.

CREDIT CARD CHECK-OUT

Credit Card Voucher/Request for Payment

Credit Card Number	Date of Purchase	Budget Account	Purchasing Employee

Specific Educational Purpose for which materials were purchased: If purchased for an event attach copy attendance roster after the event.

Receipt must be attached to voucher to be paid by board treasurer. Purchases made by a program assistant or a secretary must be signed by the supervising contact agent.

Agent Signature

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 COLLEGE OF AGRICULTURE
 Lexington Kentucky



COOPERATIVE EXTENSION SERVICE

REQUEST FOR REIMBURSEMENT/PAYMENT

TO: _____
 DISTRICT BOARD/FUNDING SOURCE/COUNCIL

Account Number _____

 STREET ADDRESS

 CITY, STATE, ZIP CODE

- Agriculture/Natural Resources
- Horticulture
- 4-H/Youth Development
- Family & Consumer Science
- Rural Economic Development
- Other _____

FROM: _____
 County Extension Agent/Assistant/Secretary

Method of Payment:

I paid for the item(s) with my personal funds. I request reimbursement for same amount.

Item (s) was charged

Please make check payable to:

 NAME

 ADDRESS

 CITY, STATE, ZIP CODE

ITEMS PURCHASED ARE LISTED BELOW:

DATE	ITEM	WHERE PURCHASED	AMOUNT
TOTAL			

RECEIPTS ARE ATTACHED

 Date

 Signature Agent/Assistant/Secretary

 Payment Approval Signature/Initial

**GUIDELINES FOR APPROPRIATIONS
FOR AGENT SALARIES
(Effective Date – July 1, 2003)**

Third Agent Contributions

The following amounts represent the county contribution for the third agent position (4-H). It is based on the latest available total property assessment (the sum of real property, personal property, motor vehicle and water craft, and unmined minerals).

Category	Assessment	Appropriation for Third Agent
I	Under \$150M	\$13,926
II	\$150-\$299M	\$17,139
III	\$300-\$599M	\$20,353
IV	\$600M-\$1B	\$23,566
V	over \$1B	\$25,709

Counties will have two budget years to adjust to the next level when a county moves to a higher assessment category.

When the third agent position is vacant, the county's contribution for that position during the period of the vacancy will be reimbursed or credited to the county against future expenditures.

The amount of the county appropriation for third agent position will be adjusted annually the same percentage as the increase in the salary pool.

Fourth and Additional Agents

The following guidelines apply to counties with four, five, six, or more agent positions:

For those positions for which counties were contributing \$25,215 as of July 1, 1996, the appropriation for 2003-04 is \$33,207 and will continue to be adjusted annually the same percentage as the increase in the salary pool or 100% of the salary of the person in the position, whichever is the lesser amount. Whenever any of these positions become vacant, the county will then begin contributing 100% of the salary of the new agent.

Any positions for which the county is now contributing 100% of salary will remain at 100%.

Any newly created positions will be funded at 100% of salary.

Before a county can request additional positions, it must be up to formula on all other positions.

The county will never pay more than the salary of the agent in the position.

Any salary money the county has contributed above the guidelines or when the position is vacant will be refunded or credited to the county.

COUNTY CONTRIBUTIONS FOR COUNTY SUPPORT STAFF BENEFITS

As has been expected for some time, the University has indicated that it will not continue to pay the increased cost of benefits for county-paid hourly staff. The University operates on the premise that whoever pays the salary ought to pay the benefits. We have been fortunate that over the years the University has paid the benefits costs for all Extension employees, no matter the source of the salary money. Extension is the only part of the University where some employees' salaries are paid from non-state sources and benefits are paid with state dollars. In recent years the University's benefits pool has been overspent, so last year University administration began requiring that Extension begin contributing toward the benefits costs for county-paid positions.

Starting with the baseline of FY99, the University will not pay any future increases in the cost of benefits for county-paid hourly staff. In other words, the University will continue to pay the base amount that it paid in FY99, but counties will have to pay any increases in employer costs of benefits after that year. In the past three years (since FY99), the College has paid the benefits costs that exceeded the baseline. Last year that overage was \$241,000. The College cannot continue paying the difference in the future. That amount has increased each year and will continue to increase every time a new employee is added, salaries go up, or the cost of the employer's portion of benefits costs increases.

The total cost of benefits for full-time hourly employees currently averages over 30% of the salary level, but the cost varies from person-to-person depending upon which benefits an employee chooses.

Therefore, counties are going to be required to share in the cost of benefits for county-paid hourly staff positions. Specifically:

1. Beginning January 1, 2002, counties pay all of the benefit costs of any new county-paid hourly staff position (county secretary, county-paid program assistant or other position). This affects newly created positions, not new individuals in existing positions.
2. For the upcoming fiscal year (starting July 1, 2003), counties will pay an increased percentage (last year it was 8%) of the salary level for current full-time (30 hours and above) county-paid hourly staff. The benefit cost is 12% for each full-time county-paid hourly staff member. This will include such positions as county secretaries, county-paid program assistants, and building maintenance persons (except in #1 above), but does not apply to part-time staff.

4.4.2

3. At least for the time being, counties will not pay benefits costs for agent positions.
4. In the event that a vacancy occurs in any of the positions for which the county contributed benefits money, the University will refund or credit the unused portion.
5. This arrangement will be for the budget year July 1, 2003 – June 30, 2004, and will be reviewed each year in the future.

**REMUNERATION FOR DISTRICT BOARD MEMBERS
AND DISTRICT BOARD TREASURER
KRS 164.655 (14)**

"District board members may be remunerated from the District Cooperative Extension Education Fund for actual expenses incurred in the performance of services for the Extension District."

A district board treasurer who is a board member is covered by this statute.

If the Extension District Board should decide to hire an outside treasurer there are several factors to consider.

1. What is the prevailing rate for bookkeepers in your area?
2. What is the real or actual bookkeeping time required?
3. How many checks are written and deposits made?
4. What is the size of the budget?
5. The expenditure of tax dollars is subject to internal and external audits and public review for compliance with state law and public opinion.
6. Have a written agreement to ensure contract labor.

GUIDELINES FOR CONDUCTING HEARINGS TO ESTABLISH EXTENSION DISTRICT BOARD TAX RATES

House Bill No. 44, enacted in the 1979 Special Session of the Kentucky General Assembly, is designed to limit overall increases in property tax revenue as property values and assessments rise due to inflation.

The bill permits taxing districts to levy a tax rate which will produce up to 4% additional revenue from real property, excluding revenue from new real property in the current year over the preceding year. A public hearing must be held to explain the use of the additional revenue, but the rate is not subject to recall if it does not produce over 4% additional revenue.

***PROCEDURES FOR HOLDING PUBLIC HEARING**

Announce that a public hearing will be held by advertising two consecutive weeks in the newspaper of largest circulation in the county. A display type advertisement of not less than twelve (12) column inches should include the following:

1. the tax rate levied in the preceding year, and the revenue produced by that tax;
2. the tax rate proposed for the current year and the revenue expected to be produced by that rate;
3. the compensating tax rate and the revenue expected from it;
4. the revenue expected from new property and personal property;
5. the general areas to which revenue in excess of the revenue produced in the preceding year is to be allocated;
6. a time and place for the public hearing which shall be held not less than seven (7) days nor more than ten (10) days after the day that the second advertisement is published;
7. the purpose of the hearing; and

8. a statement to the effect that the General Assembly has required publication of this advertisement and the information contained therein.

(See Public Hearing Notice or Advertisement for 4% Increase.) (See 5.6.0)

Any proposed tax rate levy that will produce more than 4% additional revenue from real property, excluding revenue from new real property, is subject to recall vote of the people on the filing of a petition signed by a number of registered voters equal to 10% of those voting in the last Presidential election. The petition must be presented to the county clerk within 45 days of the order adopting the rate.

ADOPTING TAX RATE ABOVE 4%

If the Extension District Board adopts a rate which will bring in additional revenue in excess of 4% the following steps are to be followed:

1. Hold public hearing in same manner as for rate which will allow 4% increase in revenue from real property.
2. Announce within seven (7) days following the hearing that the maximum rate has been set by the board. (See Suggested Notice attached for Rate.) (See 5.6.1)
3. Wait forty-five (45) days after the hearing. If no valid petition with required number of registered voters' signatures is presented to county clerk the maximum rate may be entered into the county records and placed on the tax bill.
4. If sufficient qualified names are on the petition as required by HB44 the Extension District Board may take one of two actions:
 - A. Referendum, place the question on the ballot for voters to accept or reject the rate. (Referred to as a recall of the tax rate) or
 - B. Revert to the rate which will allow 4% increase in revenue. This action must be taken by the board within 15 days after 45-day wait for petition.

**KRS 132.0225 states that if the rate is to be set at more than the compensating rate but not more than 4%, the rate has to be established (passed by the Fiscal Court) within 45 days of the cabinet's certification. Otherwise, the requirement is to take the compensating rate.*

SUGGESTED PUBLIC HEARING NOTICE OR ADVERTISEMENT
(For 4% Increase)

A public hearing has been set by the _____ County Extension District Board
 for _____ at _____ in the
 _____.

The 1979 General Assembly has required such a hearing with the enactment of House
 Bill 44.

The purpose of the hearing is to inform the public that the Extension Service is
 proposing to take the compensating rate plus the allowable 4 percent increase. The
 anticipated revenue is _____.

The tax rate for the preceding year was _____ with revenue of _____
 _____.

The compensating tax rate is _____ with revenue of
 _____.

The revenue expected from new property and personal property is _____

Increases for the _____ budget will be in the areas of travel, salary and equipment.

SUGGESTED PUBLIC HEARING NOTICE OR ADVERTISEMENT
(For Rate Greater Than 4%)

A public hearing has been set by the _____ County Extension District Board
 for _____ at _____ in the
 _____.

The 1990 General Assembly has required such a hearing with the enactment of House
 Bill 19.

The purpose of the hearing is to inform the public that the Extension Service is
 proposing to adopt a tax rate of _____ for the next fiscal year which will produce an
 anticipated revenue of _____.

The tax rate for the preceding year was _____ with revenue of _____.

The compensating tax rate is _____ with revenue of _____.

The revenue expected from new property and personal property is _____.

Increases for the _____ budget will be in the areas of travel, salary, equipment, rent,
 etc.

SUGGESTED NEWSPAPER NOTICE TO FOLLOW PUBLIC HEARING

The _____ County Extension District has adopted a tax rate of _____ for _____. The part of the rate which will produce revenue from real property, exclusive of new property in excess of four percent (4%) over the amount and is subject to recall. _____, _____, _____, County Clerk of _____ county can provide information relating to recall.

**GUIDELINES FOR AUDITS
FOR EXTENSION DISTRICT FUNDS
AND COUNTY EXTENSION COUNCILS**

We are required by KRS 65.065, which was amended by House Bill 127, to have an annual audit of Extension District Boards that "receive funds from all sources or expends for all purposes \$400,000 or more." If receipts or expenditures are less than \$400,000, a district must annually prepare a financial statement, and once every four years provide for the performance of an audit using "generally accepted governmental auditing standards and requirements by the Auditor of Public Accounts."

The audit program must cover all applicable audit objectives and meet all applicable professional standards as set forth by the American Institute of Certified Public Accountants (AICPA) and Government Accounting Office (GAO). This includes but is not limited to the AICPA's Codification of Statements on Auditing Standards and GAO's Government Auditing Standards commonly known as the "Yellow Book."

Following the audit the district board is required to file a copy of the audit with the judge executive of the county. KRS 65.070(b).

Also following the audit the district board should:

1. Review the results of the audit and put into practice (and documented in district board minutes) accounting practices identified by the auditor.
2. Provide the Area Program Director with a copy of the audit.
3. Review the audit with the County Extension Council.
4. It is recommended that a different firm handle the District Board audit, if already

handling the bookkeeping.

It is a good business practice to have district board and County Extension Council funds audited when there is a change in treasurers.

COMMONWEALTH OF KENTUCKY
AUDITOR OF PUBLIC ACCOUNTS

October 1, 1993

TECHNICAL AUDIT BULLETIN

KENTUCKY ADMINISTRATIVE REGULATION 1:070
Incorporated by Reference

T.A.B. # 93-002

AUDITS OF COUNTY OFFICIALS

Public vs. Private Funds
Accounting and Documentation
Investment of Public Funds

Section 1. Definitions. For the purpose of this Technical Audit Bulletin, "audit comment" means a narrative, set out in an audit transmittal opinion letter, which reports that a certain material practice which occurred during the audited period was not in compliance with an applicable law.

Section 2. Applicability. This Technical Audit Bulletin applies to audits of all county officials and outlines certain practices which shall be subject to report as audit comments.

Section 3. Public vs. Private Funds. Any of the following practices shall be subject to report as an audit comment relating to the commingling of public and private funds prohibited by KRS 64.650:

- (1) The expenditure of any funds from an official bank account for non-official or personal expenses, even if the expenditure is subsequently reimbursed;
- (2) The withdrawal of a county official's personal compensation, salary or fee income from an official bank account in any manner other than by official payroll check;
- (3) The cashing of personal checks from official funds when not related to the performance of an official duty;
- (4) The accumulation and retention of cash in excess of \$200 per necessary cash drawer (cash drawers may be utilized to provide change during the performance of official duties if each necessary drawer contains \$200 or less at the beginning of each day, and if each drawer is reconciled to the total pre-numbered cash receipts issued by the cashier for that day);
- (5) The failure to establish an official bank account or accounts for the purpose of depositing and expending the official receipts of the office;

T.A.B. # 93-002
Page 2

- (6) The failure of a county sheriff to establish separate official bank accounts, with an account or accounts for gross taxes collected and another account or accounts for fees and compensation, for the purpose of depositing and expending the official receipts of the office;
or
- (7) The failure to deposit:
 - (a) all public funds received,
 - (b) into an official bank account, and
 - (c) on a daily basis.

Section 4. Accounting and Documentation. Any of the following practices shall be subject to report as an audit comment relating to the noncompliance with the accounting and documentation provisions in KRS 64.840 and 68.210:

- (1) The collection of any public funds without the preparation of a pre-numbered receipt that meets the specifications of the state local finance officer as required by KRS 64.840 and the retention of a copy;
- (2) A collection of public funds which is not recorded on a daily check-out sheet as provided for in the System of Uniform Accounts referenced KRS 68.210;
- (3) The failure to reconcile daily check-out sheets with daily deposit totals;
or
- (4) Any official bank account statements which have not been reconciled monthly, by a person other than the person who has signature authority or makes deposits to the official accounts.

Section 5. Investment of Public Funds. The failure to deposit all public funds into an interest-bearing bank account or accounts shall be subject to report as an audit comment relating to KRS 66.480 which provides for the investment of public funds.

**CHECK LIST OF OPERATIONAL PROCEDURES
FOR COUNTY COOPERATIVE EXTENSION SERVICE
COUNCIL AND EXTENSION DISTRICT BOARD**

Yes No

1. Do we have an active Extension council in each county where we have a district board?
2. Is the council membership 15 to 40 people?
3. Are the members representative of the groups specified in the Extension law?
4. Do all board members live in the district?
5. Are 4 names submitted by the Extension council, to the county judge executive by November 1 for selection of 2 members?
6. Does the county judge executive make the selection by December 15?
7. Are we prompt in filling unexpired vacancies?
8. Are all board members considered members of the council?
9. Does the board elect officers and swear in new board members in January?
10. Does each board have a fixed and determined method of calling special meetings?
11. Is the treasurer bonded, in the amount of 125% of the budget amount handled at one time, within 10 days after election and before performing any duties?
12. Do all board members take and sign oath of public officials?
13. Do the chairman and secretary file annually, in January, a certificate with the county clerk specifying names, addresses and terms of office of each board member?
14. Does the board prepare, not later than April 15, an annual Extension budget that reflects advice and recommendations from the County Extension Council?
15. Does the County Extension Council review the budget after being approved by the District Board?
16. Does the board get approval from fiscal court before borrowing money?
17. Does the board have budgeted or earmarked all carry-over funds?
18. Is there an annual Summary Financial Statement filed by October 1 with Fiscal Court, and Area Program Director, and published in one newspaper of general circulation - financial statement to give receipts and source, expenditures, to whom paid and for what purpose - signed under oath?
19. Do any board members have close relatives employed in the district?

- 20. Do any board members, other than county judge executive, serve in any elective office in county, city, state or federal government?
- 21. Does the district engage in any commercial activities or enterprises except as provided for in subsection (17) of KRS 164.655?
- 22. Do board members receive more remuneration than actual expenses?
- 23. Has the district board fund been audited within the past 4 years or annually if income is more than \$400,000 annually?
- 24. Are the duties of the treasurer, as described, being followed?

5.0.0

Sample Forms

Note: Sample forms must be downloaded in Word Perfect (WP) or Quattro Pro (QT) formats as indicated.

5.1.0	-(WP)	Legal Notice/Summary Financial Statement
5.2.0	-(QT)	Special District Report Form
5.3.0	-(QT)	County Cooperative Extension Service Budget Plan
5.3.3	-(WP)	Extension Budget Planning Sheet Overview & Linkage to State Budget Forms (Schedule of Disbursements and Memorandum of Agreement)
5.4.0	-(WP)	Memo on Motor Vehicle & Watercraft Rate Certification
5.4.1	-(WP)	Memo from Revenue Cabinet on Motor Vehicle Tax Rates
5.4.2	-(WP)	Motor Vehicle and Watercraft Property Tax Rate Certification
5.5.0	-(WP)	Memo from Revenue Cabinet on Property Tax Exemption for Extension District Boards
5.5.1	-(WP)	KRS Statute on Revenue and Taxation
5.5.2	-(WP)	Application for Exemption from Property Taxation
5.6.0	-(WP)	Memo from Department for Local Government on Uniform Financial Information Report
5.6.2	-(QT)	Special Districts Uniform Financial Information Report
5.7.0	-(QT)	Memorandum of Agreement
5.7.2	-(QT)	Schedule of Disbursements
5.8.0	-(WP)	Memo on County Offset Vouchers
5.8.1	-(WP)	County Offset Voucher Form
5.9.0	-(WP)	County Secretary Salary Adjustment Recommendation Form
5.9.1	-(WP)	County Program Assistant Salary Adjustment Recommendation Form
5.10 .0	-(WP)	Instructions from Department for Local Government for Completing Special District Budget Form
5.10 .1	-(WP)	Instructions for Special District Budget Form
5.10 .5	-(QT)	Special District Budget Form (LF 2 00 2 Rev.)

LEGAL NOTICE

In accordance with Chapter 65 and 424 of the Kentucky Revised Statutes the following information and supporting data may be inspected by the general public at

_____ County Extension Office _____

(Address)

_____, KY on _____, 20__ between the hours of _____ and _____.

(City)

(Date)

County Extension District Board

Board Members: Name

Address

Chairman _____

Vice Chairman _____

Secretary _____

Treasurer _____

County Judge Executive _____ (Address)

SUMMARY FINANCIAL STATEMENT

FOR FISCAL PERIOD _____ TO _____

Revenues

Taxes (all categories)	\$ _____
Charges for Services	\$ _____
Other Revenues	\$ _____
Interest Earned	\$ _____

Receipts and cash

Carryover from Prior Fiscal Year	\$ _____
Bonded Debt	\$ _____
Transfers to Other Funds	\$(_____)
Transfers from Other Funds	\$ _____
Borrowed Money (Notes)	\$ _____
Total Receipts and Cash	\$ _____

Receipts, Cash & Revenues Total \$ _____

Expenditures

Personnel	\$ _____
Operations	\$ _____
Administration	\$ _____
Capital Outlay	\$ _____
Debt Service	\$ _____

Total Appropriations \$ _____

I, the undersigned, Treasurer of _____ County District Cooperative Extension Education Fund, hereby certify that the above is a true and correct record of the accounts of the _____ County District Cooperative Extension Education Fund, _____, Kentucky, as of _____.

(City)

(Date)

_____, Treasurer
_____ County District Cooperative Extension Education Fund

Subscribed and sworn to before me by the foregoing Affiant _____, this _____ day of

(Treasurer)

_____, 20____. My commission expires: _____, _____

(Month)

(Date)

(Name)

Notary Public, State of Kentucky at large.

Special District Report Form

District Board Membership	
Designated Meeting Date, Time, & Place	
President/Chair:	Term Expires (Mo/Day/Yr):
P. O. Box/Street	First Full Term <input type="checkbox"/>
City:	Second Full Term <input type="checkbox"/>
Zip Code:	Third or more Full Term <input type="checkbox"/>
Telephone:	Filling Unexpired Term <input type="checkbox"/>
Vice President:	Term Expires (Mo/Day/Yr):
P. O. Box/Street	First Full Term <input type="checkbox"/>
City:	Second Full Term <input type="checkbox"/>
Zip Code:	Third or more Full Term <input type="checkbox"/>
Telephone:	Filling Unexpired Term <input type="checkbox"/>
Secretary:	Term Expires (Mo/Day/Yr):
P. O. Box/Street	First Full Term <input type="checkbox"/>
City:	Second Full Term <input type="checkbox"/>
Zip Code:	Third or more Full Term <input type="checkbox"/>
Telephone:	Filling Unexpired Term <input type="checkbox"/>
Treasurer:	Term Expires (Mo/Day/Yr):
P. O. Box/Street	First Full Term <input type="checkbox"/>
City:	Second Full Term <input type="checkbox"/>
Zip Code:	Third or more Full Term <input type="checkbox"/>
Telephone:	Filling Unexpired Term <input type="checkbox"/>
Member:	Term Expires (Mo/Day/Yr):
P. O. Box/Street	First Full Term <input type="checkbox"/>
City:	Second Full Term <input type="checkbox"/>
Zip Code:	Third or more Full Term <input type="checkbox"/>
Telephone:	Filling Unexpired Term <input type="checkbox"/>

Special District Report Form

Member:	Term Expires (Mo/Day/Yr):	
P. O. Box/Street	First Full Term	<input type="text"/>
	Second Full Term	<input type="text"/>
City:	Third or more Full Term	<input type="text"/>
	Filling Unexpired Term	<input type="text"/>
Zip Code:		
Telephone:		
Member:	Term Expires (Mo/Day/Yr):	
P. O. Box/Street	First Full Term	<input type="text"/>
	Second Full Term	<input type="text"/>
City:	Third or more Full Term	<input type="text"/>
	Filling Unexpired Term	<input type="text"/>
Zip Code:		
Telephone:		
County Judge Executive:	Term Expires (Mo/Day/Yr):	
	While In Office	
P. O. Box/Street	First Full Term	<input type="text"/>
	Second Full Term	<input type="text"/>
City:	Third or more Full Term	<input type="text"/>
	Filling Unexpired Term	<input type="text"/>
Zip Code:		
Telephone:		

District Name _____

Address _____

Service Area _____

Date _____

County Cooperative Extension Service Budget Worksheet

The form for this document is a Quattro Pro spreadsheet. The form can be downloaded from the College of Agriculture internal web site by clicking on the button below.

Extension Budget Planning Sheet Overview & Linkage to State Budget Forms Schedule of Disbursements & Memorandum of Agreement

The information contained in this document will help to clarify what information is needed to be entered on each of the lines, of the Budget Planning Form. The information is presented somewhat in a line by line manner and is intended too more uniformly report budget information across the Cooperative Extension Offices.

The second purpose of this document is to give the relationship of the Extension Budget Planning Sheet to the State Budget Forms. To assist you in preparing the state forms all the information entered on the Extension Budget Planning Sheet is linked to the state forms and will automatically enter the amounts in the third column. You will still have to manually fill out the first two columns. The descriptors of each item are there to facilitate you in completing the state budget form.

This informational sheet is laid out the same as the sections of the Budget Planning Sheet. Each section is numbered and corresponds to the individual items in each section. Each individual item that appears on the Extension Budget Planning Sheet is underlined. That item is followed by a number and letter item that is set in parenthesis and is bolded. This is where this particular item will be found on the state budget form. Unless it specifically gives a different budget form it will be found in the operating fund budget. The last part of each item is a complete description of that item and what elements it is to include.

An example on how to read the directions and follow the given information:

Office Operation:

1. This is the first item listed in office operations, which is rent/building payments. The listing is underlined and it corresponds to the first item listed in the office operation section of the Cooperative Extension Budget Planning Form.

(10E) This is the first information given in the description of this budgetary item. The 10E refers to the line in the General Operating Fund Budget where this information is linked.

The rest of the information is a description of what budgetary information should be entered in this account.

This budget plan is also some what linked to the Schedule of Disbursements and the Memorandum of Agreement. The names of individuals entered in the Budget Plan form will also show up in Column B in the Schedule of Disbursements. The dollar amounts **are not** linked since county sources of funds varies and requires each county to show how funds from various sources will be dispensed. The Schedule of Disbursements are linked to the Memorandums of Agreement.

County Cooperative Extension Service Budget Plan (Due to Area Program Director 2/15)

Anticipated Income:

1. Real Property: Enter the amount of real property for the current year in cell **B6** and enter the district tax rate in cell **D6**.
2. Personal Property: Enter the amount of personal property for the current year in cell **B8**, and enter the district tax rate in cell **D8**.
3. Motor Veh/Watercraft: Enter the total amount of property valuation for motor vehicles and water craft in cell **B10**, and enter the district tax rate in cell **D10**.
4. Anticipated Delinquency: Enter in cell **D12** the amount of delinquency in collection. If you do not know, contact your county sheriff or county court clerk.

Sources of Income:

1. Ext District Tax **(1A, 1B, 1C)** These amounts will be automatically entered for you if you have a district tax.
2. County General Fund: **(4C)** This is an appropriation received from the County Fiscal Court.
3. Other **(4D)** The title of this category can be changed to accurately reflect the funding source. The default for this category is to a city government. This does not limit you from changing the title of this funding source. Be sure to relocate the linkage location in the state budget form.
4. Other **(4E)** The title of this category can be changed to accurately reflect the funding source. The default for this category is to other districts. This does not limit you from changing the title of this funding source. Be sure to relocate the linkage location in the state budget form.
5. Interest **(7A)** This is the amount of interest anticipated to be generated on all funds held by the Extension District for the upcoming fiscal year.
6. Reserve **(Gen Operating Budg 8A)** This is the amount of money carried over in the reserve account from the previous year.
7. Capital Imp Fund **(Capital Imp Budget 8A)** This is the amount carried over in the capital improvement account from the previous year.
8. Equipment Fund **(Equip Budget 8A)** This is the amount carried over in the equipment fund. This does not include any money left over in the equipment fund of the operating budget. Only money being set aside to purchase large equipment needs.
9. Anticipated Carryover **(Gen Operating Budg 8A)** This is the total amount anticipated to be left in all general operating accounts at the end of the fiscal year.

Salary:

1. Secretary
In column B, rows 32 through 35, enter the name of your staff assistant. In column C, rows 32 through 35, enter the amount of salary for each. The program will calculate the 8% benefits and show that amount in column D. The amount for that row (Salary +Benefits) will show in total in column E.
2. Program Assistant
In column B, rows 36 through 39, enter the name of your program assistants. In column C, rows 36 through 39, enter the amount of salary for each. The benefits will also be calculated for you and the totals for salary and benefits will be displayed in column E.
3. New Pgm Asst
In row 40 if you are planning to hire a new program assistant this fiscal year enter their name in column B and their salary in column C. The benefits will be calculated in column D. The benefits for this position will be calculated at 25% since this is a new position. The total for row 40 columns C and D will be totaled in cell E40.
4. EFNEP Asst.
In cell B 41 enter the name of the EFNEP Assistant whose salary or part of salary is being paid by the county. Enter the amount of salary being paid by the county in cell C41 and the benefits will be calculated at 25% and entered in cell D41. The sum of cells C41 and D41 will be displayed in cell E41.
5. Agent
In column B, rows 42 through 46, enter the name of each professional agent from third agent on up. In column C, rows 42 through 46, enter the salary for each. The salary information for each position will be supplied by the Area Program Director. There will be no benefits required for these positions and will show as zero's in Column D. The totals will be displayed in Column E.
6. Part-time Position
In cell B47 enter the name of anyone that is working less than full time. In cell C47 enter their salary. Since they are not entitled to benefits cell D47 will show a zero and the sum of cell C47 and D47 will be displayed in cell E47.
7. Office Maintenance
In column B, rows 48 & 49, enter the name for each employee. In column C, rows 48 & 49, enter the salary for each employee. In Column D, rows 48 & 49 the benefits will be calculated for you at the 8% rate (assuming a current position). The amounts in rows 48 & 49 will be summed in Column E, rows 48 & 49.
8. Salary Subtotal
(9A) The total amount of all salaries budgeted will total and be displayed in the shaded cell (C50) at the bottom of column C. This amount will be entered as a total in the General Operating Fund Budget form.
9. Benefits Subtotal
(9H) The total amount of all benefits will be displayed in the shaded cell (D50) at the bottom of column D. This amount will be entered as a total in the General Operating Fund Budget Form in the row titled "Other Fringe".
10. Grand Total
The total amount budgeted for salaries will be shown in cell E 50.

Travel:

1. Agent In column B, rows 54 through 59, enter the name of each agent. In column C, rows 54 through 59, enter the amount of travel funds allocated for each.
2. Pgm Asst. In column B, rows 60 through 65, enter the name of each program assistant. In column C, rows 60 through 65, enter the amount of travel funds allocated for each.
3. Secretary **(Optional)** In column B, rows 66 & 67, enter the name of each staff assistant. In column C, rows 66 & 67, enter the amount of travel funds allocated for each.
4. Subtotal **(11B)** The amount of travel dollars budgeted will total and show in the shaded cell at the bottom of this section. This total amount will be entered in the Operating Fund Budget.

Professional Improvement:

1. Agent **(Optional)** In column B, rows 72 through 77, enter the name of each agent. In column C, rows 72 through 77, enter the amount of funds allocated for each agent. An amount can only be entered if all other needs have been met. All agents must have equal allocations. This amount cannot exceed \$1000.
2. Pgm Assistant **(Optional)** In column B, rows 78 through 83, enter the name of each program assistant. In column C, rows 78 through 83, enter the amount of funds allocated for each assistant. Must follow same guidelines as for agents. This amount cannot exceed \$300.
3. Secretary **(Optional)** In column B, rows 84 & 85, enter the name of each staff assistant. In column C, rows 84 & 85, enter the amount of funds allocated for each assistant. Must follow same guidelines as for agents. This amount cannot exceed \$300.
4. Subtotal **(11B)** The amount of professional development dollars budgeted will total and show in the shaded cell at the bottom of this section. This total amount will be entered in the Operating Fund Budget

Supplies & Services Through UK:

1. Computer Support **(10G)** In cell C89 enter \$100 plus \$20 per computer capable of operating Extension Software. Follow standards set by the University for computers to include in total.
2. Marketing Items **(10A)** In cell C90 enter an amount if you plan to purchase some Extension Marketing items in the next fiscal year.
3. Postal Meter **(10E)** In cell C 91 enter \$125. This is a standard amount for most counties.

4. Postage (10L) In cell C92 enter an amount if you anticipate overspending your postal allocation provided through the University.
5. Publication (10J) In cell C93 enter an amount to cover the publications that you plan to purchase through the University Publication Store.
6. Subtotal The total for this section will be displayed in Column D, Row 94.

Office Operation:

Enter all amounts in Column C and corresponding row to the given item of expense. The total amount for this section will be displayed in cell D 125.

1. Rent/Bldg. Payments: (10 E) Total monthly rental of office space or amount equal to total annual payments to retire debt on facility.
2. Capital Improvements: (12D) Any money spent to improve the office space or the property on which the office sits. This includes repaving of parking lot, building additions, etc.
3. Facility Maintenance: (10C) Money spent to keep office and property in proper working order. Can include lawn care, painting, etc.
4. Utilities: (10 D) To include all utilities except those specifically named. (Garbage pickup, Water, Sewage, etc.)
5. Contracted Labor or Services: (10B) To include any hired labor or services outside of regular operating expense such as legal costs, emergency secretary, or other special services.
6. Janitorial Supplies: (10K) Money spent for janitorial needs. Does not include labor that would be accounted for under salaries or contract labor.
7. Supplies & Services: (10K) To cover all costs for materials used in normal operation of the Extension program. Items to be included are: paper, computer software, pens, printer inks and ribbons, copier supplies, etc.
8. Telephone: (10D) Money spent to supply one or more telephone lines to the extension office and to cover annual operating costs including local and long distance calls.
9. ISP Provider: (10D) Annual costs for internet service to the Extension Office.
10. Cable/Satellite TV: (10D) Annual costs for these services if used to provide educational programs.
11. Insurance (Bldg & Equip): (10F) Annual costs for insurance for all purposes except for automobiles owned by Extension Office.
12. Storage Rental: (10H) Annual costs for rental of space for storing of Extension supplies and equipment.

13. Facility Rental: **(10H)** Annual costs for rental of facilities to conduct Extension Educational Programs
14. ADA Needs: **(10B)** Funds set aside to cover costs to facilitate persons with disabilities in receiving Extension Programming.
15. Equipment: **(12F)** To cover all costs associated with purchasing, leasing, or renting equipment needed to provide Extension programming.
16. Equipment Repair or Maint: **(10M)** Costs associated with upkeep of office equipment.
17. Vehicle (purchase/lease/rent): **(12G)** Funds used to purchase, lease, or rent a vehicle for Extension programming.
18. Vehicle maint. & repair: **(12H)** Costs associated with maintaining or repairing a vehicle owned, leased, or rented by the Extension Office. Costs to include: fuel, regular lubrications, cleaning, repairs, fluids, etc.
19. Vehicle Insurance: **(10F)** Insurance costs for vehicles owned, leased, or rented by the Extension Office.
20. Postage/UPS. etc: **(10L)** Funds needed for mailing Extension information to clientele.
21. Board Expense: **(10A)** Any funds associated with the District Board. To include printing of required information in newspapers, board member actual expenses, etc.
22. Treasurer's Bond: **(10F)** The cost to insure the district board treasurer for 125% of the largest amount on hand at any one time.
23. Bookkeeping Expense: **(10B)** Costs associated with hiring a trained person to keep accurate financial accounts and make regular reports to the district board.
24. Audit: **(10B)** Amount set aside for an financial audit that must be done once every four years.
25. Agent Program Support: **(10K) (Optional)** Funds allocated for use by agents to assist in programming efforts. This money must be allocated equally to all professional staff.
26. Assistant Program Support: **(10K) (Optional)** Funds allocated for use by program assistants to be used in programming efforts. These funds can only be spent with approval of supervising agent. These funds must be equally allocated to all program assistants.
27. Marketing & Special Programs: **(10A)** Funds set aside for special program efforts of the Extension Office. These funds can include such things as dues for the office such as to the Chamber of Commerce(**not individual dues**), special marketing items, or costs associated with special programs.

28. Agent Cell Phones or Pagers: **(10D)** Money set aside for agents to cover the costs associated with cell phones or pagers. Phones or pagers are for use in contacting agents to facilitate prompt program delivery to clientele. All professional staff are to be provided this equally.

Total Operating Expense:

An addition to this budget planning form is the row 126. This amount is displayed in the shaded cell D126 and shows the total amount budgeted for the year that is planned to be expended. This amount is useful to quickly see if expenses are equal to, less than, or more than income for the year.

Reserve For Emergency:

All funds listed in the four categories are representative of separate budgets and there are different budgets for each of the categories for which you allocate county extension funds. These amounts will be forwarded to the State Budget Forms and will also require that you submit those budgets to the Area Program Director as well as to your fiscal court.

The money in these accounts can only be spent after they have been moved to the general operating budget. The amounts in these categories can only be transferred to the operating budget by extension district board action at a properly called meeting.

1. Capital Improvements Fund This is an amount that is being set aside by the district to purchase or to provide capital improvements to the county extension office and property. (Cell C129)
2. Equipment Fund This is an amount that is being set aside by the district to purchase major equipment needs for conducting county extension programs. (Cell C130)
3. Reserve **(Gen Oper Budg L111)** This is a special cell and because of that it is shaded in blue. This cell is the budget balancer. The amount is automatically calculated for you in this budget sheet. If this amount appears in a parenthesis, you have overspent your funds. The amount set aside in this fund should not be more than one half of your annual budget appropriation.

County Cooperative Extension Service Schedule of Disbursements (Due to Area Program Director 5/1)

As stated previously this form is linked to the Budget Plan only by the names that you entered for the individuals. The amount budgeted on each line is not linked due to the multitude of sources for counties. The Schedule of Disbursements is linked totally to the Memorandums of Agreement.

Before you begin, note that the District Board is in the "C" column, the Fiscal Court is in the "D" column and columns "E & F" are labeled as other. The word "other" can be changed to more accurately reflect any funding source that you need to show. When you change the title from "other" to an exact title it will change the category name all through this document. It is important to enter items in the correct column so that the correct funding is reflected. A final point to note is that the columns have corresponding letters to the pages for the Memorandum of Agreement(s).

The layout of the program has been done so that column "C" corresponds with page "C". Therefore, when all the information is correctly entered into the schedule of disbursements, it will also be correctly entered into the memorandum of agreement for that funding source. The same holds true for columns "D, E, & F". Each of these columns have corresponding pages with memorandum's of agreement.

Filling out the Form:

You can fill out this form in two different ways. One way is to manually repeat all the entries you made in the Budget Plan Form, or you can link this form with the Budget Plan Form.

The following is how to write a linkage command for both Quattro Pro and Excel Spreadsheets. is simple.

Quattro Pro: In parenthesis write first the letter of the page followed by a colon and then the cell location. *Example (A:C31).*

Excel: For the same command as above begin with an equal sign and then the left parenthesis followed by a single quotation mark, then the page name, then another single quotation mark, then an exclamation mark, followed by the cell location and then the right parenthesis.
Example: =(Ext Budget!C31).

These are the same commands for both spreadsheet programs.

Begin this form by going to cell G1 and entering your county name. Then move down to cell G2 and enter the current fiscal year for which you are preparing a budget. Follow this by going to cells E5 and F5 if needed and change the name to the appropriate funding source. This one entry will change the name for the whole sheet.

Salary:

You will find this form to look exactly like the Budget Planning Form. You will find that all the names you entered on the Budget Planning Form are listed here. Where there are no entries in the Budget Plan it will show as an "o" in the name column. You will need to enter the salary amounts as they appear in the Budget Plan by the method you prefer. You will also need to enter the amounts in the proper column.

At the bottom of the page and at the right side of the page you will see shaded columns and rows. As you enter numbers in the columns "C, D, E, & F" you will see amounts appear in those columns and rows. The program will total the amounts for you. **DO NOT** enter any amounts in the shaded cells.

Benefits:

This is a new addition to the Schedule of Disbursements. This part is linked to the salary portion and will automatically be filled in for you. That is why this section is totally shaded. The other thing you will notice is this section is smaller than the Salary section since there is no need to list salaries that are not connected to required benefits.

Travel & Subsistence:

First move to cell D43 or D44 and put an X on the appropriate line. If your travel is disbursed in the county put an X in cell D43, if your travel is sent to the University and disbursed through them put an X in cell D44.

Then in either column "C, D, E, or F", enter the amount of travel that corresponds to the correct appropriating body. Repeat this process for each person for whom travel is appropriated entering the amount in the correct funding source column.

Professional Improvement:

To complete this section, enter the the amount of professional improvement money budgeted from the correct funding source in columns "C, D, E, or F". Repeat for each agent, program assistant, or secretary. Remember this can only have funds allocated if all other needs have been met and no more than \$1,000 per agent and \$300 per program assistant and secretaries.

Supplies & Services through UK:

This block corresponds directly to the County Budget Form section by the same name. All that you need to do is again place the correct amounts in columns "C, D, E, or F" of the correct appropriating body.

Office Operation:

This section correlates with the Office Operation section of the County Budget Sheet. Do not add any lines.

Grand Totals:

In row 121 you will find a grand total of each of the columns.

End of Schedule of Disbursements:

In cell B123 there will be a dollar amount calculated for you. Do not change this amount. It is a total of all the columns of the funds that are to be sent to the University of Kentucky for disbursement through them. You will need to move to cell E123 and enter a number of payments. This will be the amount sent to the University in each payment. Since most counties send quarterly payments, this number would be 4.

In cell B124 there will also be a number calculated for you. This is the amount to be disbursed through your county extension district board. Move to cell F124 and enter the name of your county extension district board. Example: Magoffin Co. Extension District Board.

Memorandum of Agreement (Due to APD 5/1)

There is not much to do with the Memorandum of Agreement page except to write in the appropriate funding body name and the current fiscal year and then print it. There is no financial information to put on this form since it has already been calculated and inserted in the correct places for you.

The first thing to do is go to the correct page. Remember the columns correlate to the pages. The District Board Column C correlates to page C; D to the Fiscal Court. The rest of the columns correlate in the same manner.

After you are at the correct page for your county, type in the name of your county in cells, B4,B6, and C10. The current fiscal year is filled out for you.

You are now finished with the form except for one item that is best to mark after you print the memorandum of agreement. Once you have printed the form, find part 2 under "the county agrees to" and check whether county travel will be disbursed in the county or by the University.

State Budget Forms (Due to County Judge Executive 4/15)

These forms are linked totally to the Budget Planning Form. As you filled it out it filled out the Summary Sheets and Budget Forms for you in the third column. There are budget summary sheets and budget forms for each fund that you have. Every county will have a General Operating Fund and you may also have a Capital Improvement Fund, an Equipment Fund, etc. The Reserve for Emergency allocation will be shown in the General Operating Budget.

There are a total of three sets of state budget forms (***General Operating Fund, Capital Improvement Fund, Equipment Fund***). Each set has a budget summary and a budget. Each of these are given at the bottom of the window on the page tabs. They are located just past the memorandum forms. To get to them click on the arrows at the left hand bottom of the screen.

The information required in the first column is the actual amounts of money that was received, spent, and held during the previous fiscal year that you have just finished as of June 30.

The information required in the second column are the amounts budgeted for this current fiscal year. To fill this center column simply move the numbers from the outside column of the state budget form you completed this past year.

The information contained in the third column is automatically entered for you. There should only require some minor movement of numbers on this document so as to better reflect sources of income.

The Capital Improvement Fund and the Equipment Fund will be filled out as well and information will automatically be sent to these budget forms from the Budget Planning Form. Funds going to one of these funds or from one of these funds will show in the General Operating Fund as money transferred out or money transferred in.

Printing:

Each Spreadsheet format will print differently for you. With the Quattro Pro program you will have to tell the printer for each form how you want it to print. It is highly recommended that you print the budget forms in Quattro Pro by category. Excel software is different in that it will allow you to set each page to print differently. This program will let you print the whole document with one print command after you have set up each page. This will save you time but will also waste paper if you are not using all the forms.

The following is how each page should be printed:

1. **Extension Budget Plan:** Print in "Portrait" style. It is set up with page breaks to cause it to print on three pages.
2. **Schedule of Disbursements:** Print in "Portrait" style. It is set up with page breaks to print on three pages.
3. **Memorandum of Agreement:** Print in "Portrait" style. Each one is set to print on two pages.
4. **Budget Summary Sheets:** Print in "Portrait" style. They will print on one page.
5. **State Budget Forms:** Print in "Landscape" style. They will print on seven pages with the final page being a form that your District Chief Financial Officer must sign.

Remember you must print each of the budgets for which you have a fund set up and are holding money in that specific account. In our situation you can only spend money that has been moved to the General Operating Fund.

Number of Copies & Date of submission of all the forms:

Feb 28	Area Program Director	2 Copies of County Budget Planning Form
May 1	Area Program Director	4 Copies of Schedule of Disbursements Form
May 1	Area Program Director	6 Copies of Each of the Memorandums of Agreement. Memorandum of Agreement must be signed by Chair of the Extension District Board. If you do not have a board it must be signed by the Chair of the County Extension Council.
April 15	Fiscal Court & APD	1 Copy of State Budget Form and State Budget Summary for each fund. Each fund account submitted must be signed by the Chief Financial Officer of the Extension District.

Saving electronic copies of the forms:

The forms you have completed can be saved electronically in the county filing system, which became effective in 1997.

Upon completion of a form, click on **file**, then click **save as**.

When the save as screen appears, double click on **C**.

Double click on **ctyfile**,

Double click **adm**,

Double click **Board**. From here on each form will be filed in a separate folder.

Double click **Budget**. Name the file. A suggested name would be Budget.98

Double click on save

UNIVERSITY OF KENTUCKY
COLLEGE OF AGRICULTURE
Lexington, Kentucky 40546-0215



COOPERATIVE EXTENSION SERVICE

RESIDENT INSTRUCTION
AGRICULTURAL EXPERIMENT STATION
COOPERATIVE EXTENSION SERVICE

PROGRAM AND STAFF DEVELOPMENT
312 W.P. Garrigus Bldg
(606) 257-1803

MEMORANDUM

TO: Area Program Directors
FROM: Paul D. Warner, Assistant Director
RE: Motor Vehicle and Watercraft Tax Rate
DATE: October 22, 1991

Please note the attached memo from the Revenue Cabinet that addresses the issue of tax rates on motor vehicles and watercraft. This is a different interpretation that we were given earlier.

The rate on motor vehicles is not determined by the formula used to calculate other personal property. Rather the maximum rate can not exceed that which could have been established in 1983.

In other words, there was no change this year in the method of calculating the motor vehicle tax rate. This now gives us a potential for three different rates (real estate, personal property without vehicles, and motor vehicles). It is too late to make this change in the current year, but we can clarify it for next year.

PDW/nr

Enclosure

cc: Walter Walla

REVENUE CABINET
Department of Property Taxation
Division of State Valuation
330 Versailles Road, Suite 6
Frankfort, Kentucky 40620

MEMORANDUM

TO: All Motor Vehicle and Watercraft Taxing Jurisdictions

FROM: Tom Crossman, Supervisor
Motor Vehicle System Management Section



SUBJECT: Motor Vehicle Tax Rates

A new 1992 Motor Vehicle & Watercraft Property Tax Rate Certification is enclosed per your request.

Please note that motor vehicle rates may be set independently of other county real or tangible rates. Motor Vehicle rates are not dependent upon the formula used for other rates under HB 44 or subsequent HB 19. Motor vehicle rates are only subject to the limitation that a taxing district may not set a rate that exceeds the rate which they could have legally established in 1983. Calculations based upon compensating rates (KRS 132.010) are not pertinent to motor vehicle rates.

Commonwealth of Kentucky
Revenue Cabinet
Department of Property Taxation

KRS 132.487 requires all applicable taxing districts that propose to levy tax on motor vehicles valued as of January 1, to submit to the Cabinet on or before October 1 of the year preceding the assessment date, the tax rate to be levied against valuations as of the assessment date. Any district that fails to timely submit the tax rate shall receive the rate in effect for the prior year.

A number of motor vehicle tax rates have been submitted to the revenue Cabinet in the past which may not have been calculated correctly. Some jurisdictions used compensating rates or calculations based upon House bill 19.

Please note that MOTOR VEHICLE TAX RATES ARE NOT dependent upon compensating rates or the 4% limitations set forth in House Bill 44 or House Bill 19. Instead, all local taxing districts that propose to tax motor vehicles can levy a rate on motor vehicles that does “not exceed the rate that could have been levied on motor vehicles by the district on January 1, 1983 assessments of motor vehicles.” Thus, a local district may levy a rate up to the maximum available 1983 tax rate for motor vehicles.

School districts should contact the Department of Education at (502) 564-3846 for information on establishing rates. All other taxing jurisdictions should contact the Department of Property Taxation at (502) 564-8180 for further information.

(Continued next page)

Commonwealth of Kentucky
REVENUE CABINET
Department of Property Taxation
October 17, 1991

Mr. Joel King
Henderson County Cooperative Extension Service District
9 ½ South Main Street
Henderson, KY 42420

Dear Mr. King:

After conducting an examination of all materials submitted, the Department of Property Taxation has concluded that the Henderson County Cooperative Extension Service District is entitled to a property tax exemption. This decision has been reached in accordance with Section 170 of the Kentucky Constitution.

This determination has been made based upon the facts presented in the application and other documents submitted. Accordingly, all property owned by the organization located in Henderson County, Kentucky is tax exempt. This judgement has been reached with the understanding that this property is and will continue to be operated as publicly owned property. Any change in the property's use should be reported to the Department so its possible effect upon your tax status may be evaluated.

If you have any questions regarding this decision, please do not hesitate to contact the Department.

Sincerely,

Thomas S. Crawford, Revenue Unit Supervisor
Certification Unit
Division of Technical Support
Department of Property Taxation
(502) 564-8338

cc: Jimmy Newman, PVA
Henderson County

CONSTITUTION OF KENTUCKY

REVENUE AND TAXATION

§170. Property exempt from taxation—Cities may exempt factories for five years.—There shall be exempted from taxation public property used for public purposes; places of burial not held for private or corporate profit, real property owned and occupied by, and personal property both tangible and intangible owned by, institutions of religion; institutions of purely public charity, and institutions of education not used or employed for gain by any person or corporation, and the income of which is devoted solely to the cause of education, public libraries, their endowments, and the income of such property as is used exclusively for their maintenance; household goods of a person used in his home; crops grown in the year in which the assessment is made, and in the hands of the producer; and real property maintained as the permanent residence of the owner, who is sixty-five years of age or older, or is classified as totally disabled under a program authorized or administered by an agency of the United States government or by any retirement system either within or without the Commonwealth of Kentucky, provided the property owner received disability payments pursuant to such disability classification, has maintained such disability classification for the entirety of the particular taxation period, and has filed with the appropriate local assessor by December 31 of the taxation period, on forms provided therefor, a signed statement indicating continuing disability as provided herein made under penalty of perjury, up to the assessed valuation of sixty-five hundred dollars on said residence and contiguous real property, except for assessment for special benefits. The real property may be held by legal or equitable title, by the entireties, jointly, in common, as a condominium, or indirectly by the stock ownership or membership representing the owner's or member's proprietary interest in a corporation owning a fee or a leasehold initially, in excess of ninety-eight years. The exemptions shall apply only to the value of the real property assessable to the owner or, in case of ownership through stock or membership in a corporation, the value of the proportion which his interest in the corporation bears to the assessed value of the property. All laws exempting or omitting property from taxation other than the property above mentioned shall be void. The general assembly may authorize any incorporated city or town to exempt manufacturing establishments from municipal taxation, for a period not exceeding five years, as an inducement to their location. (Amendment, proposed Acts 1954, ch.111, §1, approved November, 1955; amendment, proposed Acts 1970, ch.186, §1, approved November, 1971; amendment, proposed Acts 1974, ch.105, §1, approved November, 1975; amendment, proposed Acts 1980, ch.113, §1, approved November, 1981; amendment, proposed Acts 1990, ch.155, §1, approved November, 1990; amendment, proposed Acts 1998, ch. 227, §1, ratified November, 1998.)

**APPLICATION FOR EXEMPTION
 FROM PROPERTY TAXATION**



This application is to be used by organizations, other than institutions of religion, seeking property tax exemption pursuant to Section 170 of the Kentucky Constitution. All organizations seeking an exemption based upon their religious activities must use Form 62A023-R. Answer all questions as fully as possible and return the application and all attachments to the Department of Property Valuation, 200 Fair Oaks Lane, Frankfort, Kentucky 40620.

Name	_____ () _____ Enter Exact Legal Name of Organization Phone Number
Location	_____ Number and Street City County State ZIP Code
Mailing Address (If Different from Above)	_____ P.O. Box or Number and Street City County State ZIP Code
Purpose of the Organization and Major Activity of Applicant	_____ _____ _____ _____
State of Incorporation	_____ <input type="checkbox"/> Nonprofit <input type="checkbox"/> Nonstock <input type="checkbox"/> Other _____ State
County(ies) in Which Property Located	_____ _____
Type of Exemption (check)	<input type="checkbox"/> Public Property <input type="checkbox"/> Institution of Education <input type="checkbox"/> Place of Burial <input type="checkbox"/> Institution of Purely Public Charity
Applicant Signature	I hereby certify that the statements and information contained herein are correct to the best of my knowledge and belief and that I am authorized to sign this application. Signed _____ Title _____ Date _____
To be Completed by the Property Valuation Administrator	Recommendation _____ _____ _____ _____ _____ Signed _____ Date _____

1. What benefits, services or products will the organization provide with respect to its exempt status?

2. Attach a resumé of the past activities that this organization has indulged in, present activities and future plans of the organization.

3. Attach, if applicable, copies of the Articles of Incorporation, bylaws and any amendments to the Articles or bylaws.

4. List types of employees performing activities of the organization and their qualifications. Indicate which, if any, of these persons receive compensation for their activities.

5. Has this organization previously been granted any tax exemptions by the Commonwealth of Kentucky?
 Yes No (If yes, describe.)

6. Has this organization previously been granted any tax exemption under Section 501 of the Internal Revenue Code?
 Yes No (If yes, attach a copy of the authorization letter.)

7. Does or will this organization limit its benefits, services or products to specific classes of persons? Yes No
(If yes, explain.)

8. Have the recipients been required or will they be required to pay a fee for the organization benefits, services or products? Yes No (If yes, explain.)

9. Does or will the organization receive fees for its services? Yes No (If yes, explain.)

10. Is this organization financially accountable to any other organization? Yes No (If yes, explain.)

11. State ways, if any, in which any organizations are financially supported, operated, supervised or controlled by the applicant organization.

12. State ways in which the supported and applicant organizations operate in connection with each other.

13. Describe the organization's fund-raising program and explain to what extent it has been put into effect.

14. List all grants received during taxable years the organization has been in existence. (Show name of contributor, date, amount of grant and brief description of the nature of the grant.)

15. Enclose detailed financial statements, including both balance sheets and income and expense statements, for the two most recent accounting periods.

16. Attach a statement detailing compensation, if any, to the following organization members:
 - A. Officers
 - B. Directors
 - C. Trustees
 - D. Five Highest Paid Professional Service Employees
 - E. Five Highest Paid Employees

17. Does the organization operate retail establishments? Yes No (If yes, indicate the names and addresses.)

18. List Kentucky Sales and Use Tax Permit Account Number for each business that sells tangible personal property.

19. Describe the items of all real, tangible or intangible property. (General description only.) Include the location if real or tangible personal property.

20. Who is the legal owner of the property? (Include all owners of an interest in the property and describe their interest.)

21. When was the property acquired?

22. How was the property acquired?

23. How is the property being used?

24. Is any course of instruction offered on the property? Yes No (If yes, describe the instruction.)

Is it open to the public? Yes No Is there any charge or fee required for attendance? Yes No
(If yes, how is the money utilized by the organization?)

25. Describe how the use of the property contributes to the exempt function of the organization.

26. Does the property produce income? Yes No (If yes, explain how the income is used.)

27. What other information do you want to present to help the Department of Property Valuation in issuing a ruling?

Memorandum

To: All Special Taxing Districts

From: The Department for Local Government

Subject: Form F-65 (KY-5) Uniform Financial Information Report

Click the button to download

This memorandum is to clarify and explain the information requested on the report and provide uniform definitions for the categories of information required in the report. If you have any questions regarding where to place information in the report please contact Mr. Dan Yeast, or Mr. Glenn Oldham. You may call them at (502) 573-2382 or reach them via email at: dan.yeast@mail.state.ky.us, or glenn.oldham@mail.state.ky.us. The report is to be prepared on a July 1 to June 30 fiscal year as required by the Constitution and statutes of the Commonwealth, however, the tax rates in Part I are to be reported as set for a calendar year. The assessment is a calendar year assessment and the rates set are for a calendar year, however, the revenue produced is to be reported on a fiscal year basis. For example the 1998-1999 report covers the period for July 1, 1998 through June 30, 1999. The property tax rate for this report is the tax rate set in for calendar 1998. This same procedure is to be utilized for motor vehicle taxes.

Part II, Section 1, Taxes. Report taxes to the fund into which they are deposited, transfers of money between funds are to be reported in Sections 9 and 10. If you collect taxes other than a property tax (i.e. Payroll) please report these on line 1e. Section 2, Permits and licenses. Examples of what to report on this line are plumbing permits, building and other inspection fees, dump and haul fees, etc. Section 3, Intergovernmental Revenue. These are funds acquired by the district from other units of government, the categories are self-explanatory, please report the revenues accordingly. Section 4, Service Charges. 4a. Service charges are those fees charged for usage of equipment, supplies, materials, etc. (i.e. Oxygen, bandages, fire runs, etc.). 4b. User fees are those fees charged for using something such as a park admission fee, library book fees, etc. 4c. Special assessments are generally property assessments, etc. charged for the provision of something such as sewer lines, etc. The rest of the categories thru 5d are reasonably self-explanatory. Section 6, Long Term Debt. This is the proceeds from money borrowed for more than the current fiscal year (i.e. Bond issues and Governmental Leasing

Act proceeds). Section 7, Unrestricted Cash and Investments. These are beginning fund balances that are not restricted by debt retirement requirements (i.e. Sinking funds, etc.), or restricted by their source such as endowments, restricted use intergovernmental grants, etc. Section 8, Restricted Cash & Investments. These are beginning fund balances that are restricted use such as sinking fund balances, grant fund balances, endowments, etc. Sections 9 and 10 are total transfers to and from other funds.

Part III – Expenditures, Section 1. Salaries and fringe benefits are reasonably self-explanatory. Section 2, Contracted Services. 2a. Advertising and Printing are self-explanatory. 2b. Professional Services are those services of a licensed professional, such as attorney, physician, psychiatrist, psychologist, certified public accountant, etc. (see KRS 45A.380(3)). 2c through 2g are self-explanatory. Section 3, Materials & Supplies. 3a. Supplies are items that are generally not inventoried and have a relatively low value. Items for resale and perishable items are supplies. 3b. Materials are items that have a value in excess of a set amount that would require them to be inventoried. Some examples would be tools, office furniture, etc. Usually, items with a value in excess of \$100. Sections 4, 5, & 6 are reasonably self-explanatory.

Memorandum of Agreement

The form for this document is a Quattro Pro spreadsheet. The form can be downloaded from the College of Agriculture internal web site by clicking on the button below.

Schedule of Disbursements

The form for this document is a Quattro Pro spreadsheet. The form can be downloaded from the College of Agriculture internal web site by clicking on the button below.



**University
of Kentucky**

College of Agriculture

*OFFICE OF THE DEAN
S-123 Agricultural Science Bldg. — North
Lexington, Kentucky 40546-0091
(606) 257-4772
Fax (606) 258-5842*

***NOTE:** Some Area Program Directors prefer counties to send Offset Voucher to APD for forwarding. Check with your APD for instructions.*

MEMORANDUM

TO: Operations Contacts and Area Program Directors

FROM: James D. Lawson
Agricultural Business Affairs

SUBJECT: County Offset Vouchers, Form AG-4

Federal Regulations require that the Kentucky Cooperative Extension Service maintain statements from all county agencies indicating funds expended for Extension work in the county during a fiscal period. This statement would include only those funds used for Extension work that were not forwarded to the University of Kentucky.

Please use the form attached to provide this information. The form concerns expenditures made from October 1, ____ through September 30, _____. Please note that a separate form must be prepared for each county agency (County Fiscal Court, Extension District Board, Board of Education, etc.) that expended funds for Extension purposes. The appropriate County Extension Agent and the County Disbursing Officer should sign the completed statement and forward to:

James D. Lawson
Agricultural Business Affairs
S-103A Agriculture Science Building (North)
University of Kentucky
Lexington, KY 40546-0091

Please return the signed statements by **February 15**.

PDW/nr

Attachment

Form AG-4, Revised 04/02/96

University of Kentucky
Cooperative Extension Service

COUNTY OFFSET VOUCHER

County _____

Appropriating Body _____

Fiscal Year _____

EXTENSION PROGRAMS

ITEM	TOTAL EXPENDITURES	BUSINESS AFFAIRS USE ONLY	
		Offset	Non-Offset
TRAVEL	\$ _____		
CURRENT EXPENSE (Includes Utilities, Rent, Supplies, etc.)	\$ _____		
EQUIPMENT	\$ _____		
TOTAL	\$ _____		

DATE _____

SIGNED _____
County Coordinator

DATE _____

SIGNED _____
County Disbursing Officer
(Official Responsible for Funds)

DATE _____

SIGNED _____
Director of Extension

AREA DIRECTORS: Submit original only to James D. Lawson, Office of Agricultural Business Affairs, College of Agriculture, Lexington, Kentucky 40546. Do not include money sent to the University that was used for travel, salary, etc. We have a record of this. Do not use Offset and Non-Offset columns.

COUNTY SECRETARY
SALARY ADJUSTMENT
RECOMMENDATIONS FOR FY _____

County _____

Secretary's Name _____

Social Security Number _____

Current Address _____

Current FY _____ Hourly Wage _____

Number of Hours Worked Per Year _____

Annual Salary _____

Total Cost Budgeted to County for this Position _____

Upcoming FY _____ Proposed Hourly Wage _____

Number of Hours Worked Per Year _____

Proposed Annual Salary _____

Total Benefits for Salary _____

Percent Increase Over Current Year's Salary _____

Total Cost Budgeted to County for this Position _____

Signed by: _____

County Extension Agent County Extension Agent

County Extension Agent County Extension Agent

Date

Submit to Area Program Director by May 20.

PROGRAM ASSISTANT
SALARY ADJUSTMENT
RECOMMENDATIONS FOR FY _____

County _____

Secretary's Name _____

Social Security Number _____

Current Address _____

Current FY _____ Hourly Wage _____

Number of Hours Worked Per Year _____

Annual Salary _____

Total Cost Budgeted to County for this Position _____

Upcoming FY _____ Proposed Hourly Wage _____

Number of Hours Worked Per Year _____

Proposed Annual Salary _____

Total Benefits for Salary _____

Percent Increase Over Current Year's Salary _____

Total Cost Budgeted to County for this Position _____

Signed by: _____

County Extension Agent County Extension Agent

County Extension Agent County Extension Agent

Date

Submit to Area Program Director by May 20.

Instructions

The following are the instructions and requirements for completing the Special District Budget Form LF 2001. If you have any questions regarding this form contact the Department for Local Government, Division of Financial Services, Special Districts Branch. Telephone 800-346-5606 or (502) 573-2382, email dan.yeast@mail.state.ky.us or glenn.oldham@mail.state.ky.us.

Click the button to download

1. Special district budgets must be prepared in the format specified by the state local finance officer on form LF 2001, *or equivalent*.
2. The budget must be prepared on a cash, fiscal year basis beginning July 1 and ending June 30.
3. The budget must be submitted to the fiscal court prior to June 1 of the effective date of the budget.
4. The budget must balance; budgeted appropriations cannot exceed budgeted revenues, cash, and receipts. *Round to the nearest whole dollar amount, do not include cents.*
5. Do not add categories to the budget form, if you believe that none of the defined categories match a category that you have please contact the DLG.
6. The proper individual (treasurer in most cases) must sign and date the budget prior to submission to the fiscal court.
7. *The line 11E on page six (6) of the budget is a reserve for transfer line. NO EXPENDITURES can be made from this line. It is reserved for transfer to another line within your budget for expenditure. Use this line to balance your appropriations and your total available cash, transfers, and revenues.*
8. *Line 13 I is for long term debt payments to other governments only.*
9. Please complete and return the form to your fiscal court *clerk* intact, and make copies for your records and public dissemination. *The Fiscal court clerk will record your budget in the fiscal court order book with the county budget document. Do not forward your budget to the Department for Local Government; your fiscal court will submit the budget with the county budget.*

INSTRUCTIONS FOR SPECIAL DISTRICT BUDGET FORM

Click on the button to download

County Clerks have delivered, or will be delivering, budget form LF 2001 to each Extension Special District for completion. KRS 65.065 says that each special district must complete the budget form and provide it to the Fiscal Court by June 1, or the district will not be allowed to spend funds. In the past we had permission to submit our own form. That will no longer be the case. We can continue to create our budget on the old form, but when it is submitted to the fiscal court the numbers will have to be transferred to the form that is used by all districts. All Counties with an Extension District must complete the budget form, whether it has a tax or not.

The following explanation is how to transfer information from our budget form to LF 2001. Therefore take out both forms and put them side by side. There are a number of categories on their form that we will not use. In those cases, it will be indicated that it does not apply - NA. In other cases, we have more detail than they ask for so we will be grouping some of our information into fewer categories. Note that their form requires 3 years of information. FY99-2000 is what will be on your new budget sheet. We are budgeting for the year that is to start July 1, 1999. However they also require the current year's budget (FY 98-99), so you will have to pull it out. And they require the actual amount spent last year (FY 97-98).

Note that the budget forms allow for more than one fund (Budget of _____). In the past, we have handled all of the District Board operations out of one fund. It could be referred to as a "General Operations Fund." How best to handle reserves and building funds have always been a problem. To include what are sometimes large quantities in the annual operating budget distorts the reality of annual operations. You now have the option of creating more than one fund. That is good news and bad news. The good news is that a separate fund could clean up the annual operating budget, however the bad news is that you must file separate budget forms for each fund. So it would increase the paperwork.

If you decide to include dollars set aside for a future building in the "General Operations Fund," enter it on page 7, line 12H or 12J with an explanation that it is "for planned construction." If you include reserve funds that are there to carry over until tax dollars become available in the annual "General Operations Fund," enter it on page 6, lines 11E or 11F.

If, on the other hand, you plan to set up more than one fund, you may want to name them "Capital Building Fund" or "Reserve Fund," etc. Separate funds do not require separate checking accounts. Money can then flow back and forth between the funds as transfers (for example, when reserves are needed, they are transferred into the General Operations Fund).

Now, let's look at LF 2001 and begin to fill it out. Skip over the Budget Summary sheet for now; that should be completed last from the totals on the detailed sheets. Start with Revenues. 1. Taxes - enter

the total of taxes received in FY 97-98 because you don't get the breakdown by type of tax. However, for the budget years, put the amounts by the type of taxes (1A is the tax anticipated from real property, 1B from personal, and 1C from motor vehicles).

- 1D. Use only if appropriate, probably NA for most
- 2. NA
- 3. NA
- 4A. NA
- 4B. NA
- 4C. Use if you received general revenue funds from the county, either in those counties with a district and no tax, or if received county funds in addition to the tax.
- 4D. If received an appropriation from a city
- 4E. Some may receive funds from School Districts
- 4F. NA
- 5A. Soil samples, if the money is run through the Board (most don't)
- 5B. Charges for use of meeting room
- 5C. If rent office space to other agencies
- 5D. NA
- 5E. Sale of water, etc.
- 6A-6D. Other sources of revenue such as United Way, Department of Agriculture grants, etc.
ONLY IF run through the Board
- 7A.-7B. Interest on checking account, savings, money market, or CDs
- 8A. Carryover from previous year in account, would not include reserves or building funds if set up as separate funds
- 8B. Money borrowed before tax dollars were received
- 8C. NA
- 8D. NA
- 8E. NA
- 8F. NA
- 8G. Any loan that would come due in the same budget year ie., building construction loan if secured by the board)
- 8H. Amount of the loan money that flows into the Board account that year if secured under the Government Leasing Act
- 8I. NA
- 9A. Total salary money sent to UK for agents, staff assistants, and program assistants
- 9B. NA
- 9C. NA
- 9D. NA
- 9E. NA
- 9F. NA
- 9G-9I. NA
- 10A. Legal notices, paid advertising, outside printing (ie., Report to the People), marketing items

- 10B. Attorney, CPA, Bookkeeper, Auditor, Board Treasurer if paid
- 10C. Service contracts on office equipment, janitorial service, lawn care
- 10D. Electric, gas, water, sewer, telephone, internet service, garbage
- 10E. Building payments to foundation, office rent to county or building owner, copier, postage scale
- 10F. Treasurer's bond, building insurance, liability insurance, etc.
- 10G-10I. Any other contractual services. Probably NA for most
- 10J. Cost of materials that are not consumed in their use ie., books, displays, etc.
- 10K. Office supplies that are consumable, program support monies, soil tests if paid for by the board, council support, expenses of district board
- 10L-10M. Equipment servicing not under contract, postage, UPS
- 11A. Newspaper for office use, etc.
- 11B. Travel, professional improvement funds
- 11C. NA
- 11D. NA
- 12A. Land cost for office. The costs of land, building, etc. is entered here only if paid by the board
- 12B. Site preparation, providing utilities, grading, landscaping for new office
- 12C. Cost of new building
- 12D. Renovation of existing structure, upgrade existing facility, remodeling
- 12E. Desks, chairs, tables, files, storage units, or other furnishings
- 12F. Copy machine, computers, projector, appliances, etc.
- 12G. Purchase of vans, cars
- 13A-13B. Principal and interest for loan repayment
- 13C-13D. NA
- 13E-13F. NA
- 13G-13H. Principal and interest in the repayment of a board secured Government Leasing loan

Now go back to the Budget Summary sheet. Enter the type of fund at the top. The regular fund into which tax money is deposited and ongoing expenses are paid would be called the "General Operations Fund." Others may be called "Reserve Fund," "Capital Building fund," etc. Each fund requires a separate budget form.

The Revenues section uses the same categories as the detailed budget just completed. Merely transfer those numbers to the summary sheet. Then total the 7 types of revenue.

The categories for the Receipts and Cash section differ somewhat. The following are the places where the totals can be found:

Carryover from the Prior Fiscal year-sum of 8A, 8B and 8C

Bonded Debt-8D NA

Transfers to Other Funds-8E NA

Transfers from Other Funds-8F NA

Borrowed Money (notes)-8G

Government Leasing Act-8H

Now, total the 6 types of receipts and cash.

The categories for Appropriations are as follows:

Personnel-total of 9

Operations-total of 10

Administration-total of 11

Capital Outlay-total of 12

Debt Service-total of 13

Then total the 2 sections: the “Total Available from Receipts, Cash and Revenues” and the “Total Appropriations.” These two numbers must balance.

The signature page then has to be signed by the Board Financial Officer and the Fiscal Court Clerk.

Good luck!

6.0.0 *Kentucky Revised Statutes Regarding CEC and Extension Districts

6.1.0		-House Bill 19
6.1.2		-House Bill 44
6.2.0	KRS -61.805	-Definitions for KRS 61.805 to 61.850
	-61.810	-Exceptions to open meetings
6.2.1	-61.815	-Requirements for conducting closed sessions
6.2.2	-61.820	-Schedule of regular meetings to be made available
	-65.060	-Definition of district
	-65.065	-Budgets – Filing – Financial statements – Audits – Enforcement
6.2.4	-65.070	-Filing with county clerk and fiscal court
	-67.712	-Powers and immunities common to all county judges/executive and county governments
6.2.5	-67.715	-Reorganization powers
	-67.080	-Powers of fiscal court
6.2.6	-67.083	-Additional powers of fiscal courts
6.2.9	-68.245	-Estimate of assessment – Levy in excess of compensatory tax rate subject to recall vote or reconsideration
6.2.11	-68.248	-County revenue limits on tax rate applicable to personal property
	-132.010	-Definitions for calculating tax rate
6.2.14	-132.024	-Limits for certain districts on personal property tax rate
6.2.15	-132.025	-Cumulative increase for 1982-83 only by taxing district – Limit – Public hearing and recall provisions not applicable
	-134.290	-Compensation for sheriff for collecting state and county taxes
6.2.16	-136.180	-Notice and certification of valuation
6.2.17	-164.605	-Short title
	-164.610	-Purpose
6.2.18	-164.615	-Definitions for KRS 164.605 to 164.675
	-164.620	-Extension districts authorized
	-164.625	-Regulations, authority, and duty of director of extension – Extension council, membership, by-laws
6.2.19	-164.630	-Extension board authorized
	-164.635	-Extension board – Membership, appointment, term, vacancy, removal of member
6.2.20	-164.640	-Organization
	-164.645	-Meetings required
	-164.650	-Duties of officers – Oath
6.2.21	-164.655	-Extension board, powers and duties
6.2.22	-164.660	-Equal opportunity – Board member restrictions
6.2.23	-164.665	-Budget Tax Authorized (Repealed), 1978
	-164.670	-Revenues payable to treasurer
	-164.675	-Directive to extension board
	-247.080	-Boards of education may aid extension work
6.3.0	KRS -424.110	-Definitions of legal notice
	-424.120	-Qualifications of newspapers
6.3.1	-424.130	-Times and periods of publication
6.3.3	-424.140	-Content or form of advertisements
	-424.150	-Person responsible for publishing
	-424.160	-Rates
6.3.4	KRS -424.170	-Proof of publication
	-424.180	-Advertisements of state agencies
	-424.190	-Alternatives to newspaper publication abolished – Exception –

Information required to be sent to Department for Local Government

6.3.5	-424.195	-Supplementation of printed notice by broadcast in certain cases
	-424.200	-Repealed, 1960
6.3.6	-424.210	-Official newspapers abolished
	-424.220	-Financial statements
6.3.7	-424.230	-Optional monthly or quarterly statements
6.3.8	-424.240	-County or city budget
	-424.250	-School district budget
	-424.260	-Bids for materials, supplies, equipment, or services
6.3.9	-424.270	-Local administrative regulations
	-424.280	-Due date of ad valorem taxes
	-424.290	-Election ballot
6.3.10	-424.300	-Public Service Commission hearings
	-424.310	-Railroad Commission hearings
	-424.320	-Repealed, 1960
	-424.330	-Publication of lists of delinquent taxes by counties and cities – Fee allowance
6.3.11	-424.340	-Publication of notice of fiduciary appointments and date for presentation of creditors' claims
	-424.350	-Repealed, 1960
	-424.360	-Invitation to bid on municipal bonds
	-424.370	-Judicial sale of real property
6.3.12	-424.380	-Failure to comply with publication requirements
	-424.990	-Penalties

*The statues listed in this index have been copied and scanned from the official KRS web site. To check the official KRS, click on [Kentucky Revised Statutes](#).

House Bill 19

AN ACT relating to property taxation by cities, counties, special districts and urban county governments.

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

Section 1. KRS 68.245 is amended to read as follows:

- (1) The property valuation administrator shall submit an official estimate of real and personal property and new property assessment as defined in KRS 132.010, to the county judge/executive by April 1 of each year.

Section 5. KRS 132.023 is amended to read as follows:

- (1) No taxing district, other than the state, counties, school districts, cities and urban governments, shall levy a tax rate which exceeds the compensating tax rate defined in KRS 132.010, until the taxing district has complied with the provisions of the subsection (2) of this section.
 - (a) A taxing district, other than the state, counties, school districts, cities, and urban-county governments, proposing to levy a tax rate which exceeds the compensating tax rate defined in KRS 132.010, shall hold a public hearing to hear comments from the public regarding the proposed tax rate. The hearing shall be held in the principal office of the taxing district, or, in the event the taxing district has no office, or the office is not suitable for a hearing, the hearing shall be held in a suitable facility as near as possible to the geographic center of the district.
 - (b) The taxing district shall advertise the hearing by causing to be published at least twice in two consecutive weeks, in the newspaper of largest circulation in the county, a display type advertisement of not less than twelve (12) column inches, the following:
 1. The tax rate levied in the preceding year, and the revenue produced by that rate;
 2. The tax rate proposed for the current year and the revenue expected to be produced by that rate;

3. The compensating tax rate and the revenue expected from it;
 4. The revenue expected from new property and personal property;
 5. The general areas to which revenue in excess of the revenue produced in the preceding year is to be allocated;
 6. A time and place for the public hearing which shall be held not less than seven (7) days, nor more than ten (10) days, after the day that the second advertisement is published;
 7. The purpose of the hearing; and
 8. A statement to the effect that the general assembly has required publication of the advertisement and the information contained therein.
- (c) In lieu of the two (2) published notices, a single notice containing the required information may be sent by first-class mail to each person owning real property in the taxing district, addressed to the property owner at his residence or principal place of business as shown on the current year property tax roll.
- (d) The hearing shall be open to the public. All persons desiring to be heard shall be given an opportunity to present oral testimony. The taxing district may set reasonable time limits for testimony.
- (3) (a) That portion of a tax rate levied by an action of a tax district, other than the state, counties, school districts, cities and urban-county governments which will produce revenue from real property, exclusive of revenue from new property, more than four percent (4%) over the amount of revenue produced by the compensating tax rate defined in KRS 132.010 shall be subject to a recall vote or reconsideration by the taxing district, as provided for in KRS 132.017, and shall be advertised as provided for in paragraph (b) of this subsection.
- (b) The taxing district, other than the state, counties, school districts, cities and urban-county governments, shall, within seven (7) days following adoption of an ordinance, order, resolution, or motion to levy a tax rate which will produce revenue from real property, exclusive of revenue

from new property as defined in KRS 132.010, more than four percent (4%) over the amount of revenue produced by the compensating tax rate defined in KRS 132.010, cause to be published, in the newspaper of largest circulation in the county, a display type advertisement of not less than twelve (12) column inches the following:

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

Section 6. KRS 132.024 is amended to read as follows:

- (1) In the event that the tax rate applicable to real property levied by a taxing district, other than the state, counties, school districts, cities and urban-county governments, will produce a percentage increase in revenue from personal property less than the percentage increase in revenue from real property, the taxing district, other than the state, counties, school districts, cities and urban-county governments, may levy a tax rate applicable to personal property which will produce the same percentage increase in revenue from personal property as the percentage increase in revenue from real property.

House Bill 44 (Enacted in the 1979 Special Session of the Legislature)

House Bill 44 re-emphasizes the requirement of Kentucky's Constitution to assess all property at its fair cash value as of January 1 of each year. The Property Valuation Administrator must adjust the assessment of your property to its fair cash value.

The purpose of the bill is to limit overall increases in property tax revenue as property values and assessments rise due to inflation.

The bill permits school districts, counties, cities, urban-county governments and special districts to levy a tax rate which will produce up to 4% additional revenue from real property, excluding revenue from new real property, in the current year over the preceding year. A public hearing must be held to explain the use of the additional revenue.

Any proposed tax rate levy that will produce more than 4% additional revenue from real property, excluding revenue from new real property, is subject to a recall vote of the people on the filing of a petition signed by a number of registered voters equal to 10% of those voting in the last Presidential election. The petition must be presented to the County Clerk within 45 days of the order adopting the rate.

The state rate on real property will be adjusted each year to limit annual state-wide additional revenue to 4%, including revenue from new real property.

The tax due on an individual property can be in excess of a 4% increase if the assessment is increased more than the average for the entire district. However, the overall revenue produced in any district cannot be more than 4%, excluding revenue from new real property, without advising the public of their right to call an election to vote on the tax rate.

61.805 Definitions for KRS 61.805 to 61.850.

As used in KRS 61.805 to 61.850, unless the context otherwise requires:

(1) "Meeting" means all gatherings of every kind, including video teleconferences, regardless of where the meeting is held, and whether regular or special and informational or casual gatherings held in anticipation of or in conjunction with a regular or special meeting;

(2) "Public agency" means:

(a) Every state or local government board, commission, and authority;

(b) Every state or local legislative board, commission, and committee;

(c) Every county and city governing body, council, school district board, special district board, and municipal corporation;

(d) Every state or local government agency, including the policy-making board of an institution of education, created by or pursuant to state or local statute, executive order, ordinance, resolution, or other legislative act;

(e) Any body created by or pursuant to state or local statute, executive order, ordinance, resolution, or other legislative act in the legislative or executive branch of government;

(f) Any entity when the majority of its governing body is appointed by a "public agency" as defined in paragraph (a), (b), (c), (d), (e), (g), or (h) of this subsection, a member or employee of a "public agency," a state or local officer, or any combination thereof;

(g) Any board, commission, committee, subcommittee, ad hoc committee, advisory committee, council, or agency, except for a committee of a hospital medical staff or a committee formed for the purpose of evaluating the qualifications of public agency employees, established, created, and controlled by a "public agency" as defined in paragraph (a), (b), (c), (d), (e), (f), or (h) of this subsection; and

(h) Any interagency body of two (2) or more public agencies where each "public agency" is defined in paragraph (a), (b), (c), (d), (e), (f), or (g) of this subsection;

(3) "Action taken" means a collective decision, a commitment or promise to make a positive or negative decision, or an actual vote by a majority of the members of the governmental body; and

(4) "Member" means a member of the governing body of the public agency and does not include employees or licensees of the agency.

(5) "Video teleconference" means one (1) meeting, occurring in two (2) or more locations, where individuals can see and hear each other by means of video and audio equipment.

Effective: July 15, 1994

History: Amended 1994 Ky. Acts ch. 245, sec. 1, effective July 15, 1994. - Amended 1992 Ky. Acts ch. 162, sec. 2, effective July 14, 1992. -- Created 1974 Ky. Acts ch. 377, sec. 1.

61.810 Exceptions to open meetings.

(1) All meetings of a quorum of the members of any public agency at which any public business is discussed or at which any action is taken by the agency, shall be public meetings, open to the public at all times, except for the following:

(a) Deliberations for decisions of the Kentucky Parole Board;

(b) Deliberations on the future acquisition or sale of real property by a public agency, but only when publicity would be likely to affect the value of a specific piece of property to be acquired for public use or sold by a public agency;

(c) Discussions of proposed or pending litigation against or on behalf of the public agency;

(d) Grand and petit jury sessions;

(e) Collective bargaining negotiations between public employers and their employees or their representatives;

(f) Discussions or hearings which might lead to the appointment, discipline, or dismissal of an individual employee, member, or student without restricting that employee's, member's, or student's right to a public hearing if requested. This exception shall not be interpreted to permit discussion of general personnel matters in secret;

(g) Discussions between a public agency and a representative of a business entity and discussions concerning a specific proposal if open discussions would jeopardize the siting, retention, expansion, or upgrading of the business;

(h) State and local cabinet meetings and executive cabinet meetings;

(i) Committees of the General Assembly other than standing committees;

(j) Deliberations of judicial or quasi-judicial bodies regarding individual adjudications or appointments, at which neither the person involved, his representatives, nor any other individual not a member of the agencies governing body or staff is present, but not including any meetings of planning commissions, zoning commissions, or boards of adjustment;

(k) Meetings which federal or state law specifically require to be conducted in privacy; and

(1) Meetings which the Constitution provides shall be held in secret.

(2) Any series of less than quorum meetings, where the members attending one (1) or more of the meetings collectively constitute at least a quorum of the members of the public agency and where the meetings are held for the purpose of avoiding the requirements of subsection (1) of this section, shall be subject to the requirements of subsection (1) of this section. Nothing in this subsection shall be construed to prohibit discussions between individual members where the purpose of the discussions is to educate the members on specific issues.

Effective: July 14, 1992

History: Amended 1992 Ky. Acts ch. 162, sec. 3, effective July 14, 1992. -- Created 1974 Ky. Acts ch. 377, sec. 2.

61.815 Requirements for conducting closed sessions.

(1) Except as provided in subsection (2) of this section, the following requirements shall be met as a condition for conducting closed sessions authorized by KRS 61.810:

(a) Notice shall be given in regular open meeting of the general nature of the business to be discussed in closed session, the reason for the closed session, and the specific provision of KRS 61.810 authorizing the closed session;

(b) Closed sessions may be held only after a motion is made and carried by a majority vote in open, public session;

(c) No final action may be taken at a closed session; and

(d) No matters may be discussed at a closed session other than those publicly announced prior to convening the closed session.

(2) Public agencies and activities of public agencies identified in paragraphs (a), (c), (d), (e), (f), but only so far as (f) relates to students, (g), (h), (i), (j), (k), and (l) of subsection (l) of KRS 61.810 shall be excluded from the requirements of subsection (1) of this section.

Effective: July 14, 1992

History: Amended 1992 Ky. Acts ch. 162, sec. 4, effective July 14, 1992. -- Created 1974 Ky. Acts ch. 377, sec. 3.

61.820 Schedule of regular meetings to be made available.

All meetings of all public agencies of this state, and any committees or subcommittees thereof, shall be held at specified times and places which are convenient to the public, and all public agencies shall provide for a schedule of regular meetings by ordinance, order, resolution, bylaws, or by whatever other means may be required for the conduct of business of that public agency. The schedule of regular meetings shall be made available to the public.

Effective: July 14, 1992

History: Amended 1992 Ky. Acts ch. 162, sec. 5, effective July 14, 1992. -- Created 1974 Ky. Acts ch. 377, sec. 4.

65.060 Definition of district.

As used in KRS 65.008, 65.009, 65.065 and 65.070, the term "district" shall mean and the provisions of KRS 65.008, 65.009, 65.065 and 65.070 shall apply to any board, commission, or special district created pursuant to the following statutes: KRS 39F.020, 39F.160; and KRS 65.160, 65.162, 65.210 to 65.300, 65.510 to 65.650; KRS 74.010 to 74.416; KRS 75.010 to 75.260; KRS 76.005 to 76.210, 76.241 to 76.273, 76.274 to 76.279, 76.295 to 76.420, 76.600 to 76.640; KRS 77.005 to 77.305; KRS 80.262 to 80.610; KRS 91A.350 to 91A.390; KRS 96A.010 to 96A.230; KRS 104.450 to 104.680; KRS 107.310 to 107.500; KRS 108.010 to 108.070, 108.080 to 108.180; KRS 109.056, 109.059, 109.115 to 109.190; KRS 147.610 to 147.705; KRS 147A.050 to 147A.120; KRS 154.50-301 to 154.50-346; KRS 164.605 to 164.675; KRS 173.450 to 173.650, 173.710 to 173.800; KRS 179.700 to 179.735; KRS 183.132 to 183.160; KRS 184.010 to 184.300; KRS 210.460 to 210.480; KRS 212.720 to 212.760; KRS 216.310 to 216.360; KRS 220.010 to 220.613; KRS 262.100 to 262.660, 262.700 to 262.990; KRS 266.010 to 266.990; KRS 267.010 to 267.990; KRS 268.010 to 268.990; or KRS 273.405 to 273.453.

Effective: July 15, 1998

History: Amended 1998 Ky. Acts ch. 226, sec. 112, effective July 15, 1998. - Amended 1992 Ky. Acts ch. 383, sec. 3, effective July 14, 1992. -- Amended 1984 Ky. Acts ch. 4, sec. 1, effective July 15, 1986; and ch. 63, sec. 1, effective July 13, 1984; and ch. 308, sec. 16, effective July 13, 1984. -- Amended 1982 Ky. Acts ch. 253, sec. 12, effective July 15, 1982; and ch. 453, sec. 22, effective July 15, 1982. -- Created 1980 Ky. Acts ch. 30, sec. 1, effective July 15, 1980.

65.065 Budgets -- Filing -- Financial statements -- Audits -- Enforcement.

(1) The governing body of each district shall annually prepare a budget and, as appropriate, shall classify budget units in the same fashion as county budgets are classified in accordance with KRS 68.240(2) to (5). The state local finance officer shall prepare standard budget forms for district use and shall furnish them to county clerks for distribution to district officers. No moneys shall be expended from any funds or any sources, except in accordance with the budget which has been filed with the fiscal court to be available for public inspection. No budget of a district shall become effective until filed with the fiscal court of the county in which the district is located for submission to the Department for Local Government. For those districts with multi-county jurisdictions, the district shall file a copy with each of the fiscal courts within the jurisdiction of the district for their review. If the budget is not filed with the fiscal court by June 1 of each year, the fiscal court shall immediately notify the county attorney. The county attorney shall then notify the governing board of the special district of the noncompliance and then proceed with any steps necessary to prevent the expenditure of funds by the special district until the district is in compliance.

(2) The governing body of each district which for the year in question receives from all sources or expends for all purposes less than four hundred thousand dollars (\$400,000) shall annually prepare a financial statement, except that once every four (4) years the district's governing body shall provide for the performance of an audit as provided in subsection (4) of this section.

(3) The governing body of each district which for the year in question receives from all sources or expends for all purposes four hundred thousand dollars (\$400,000) or more shall provide for the performance of an annual audit as provided in subsection (4) of this section.

(4) To provide for the performance of an audit, the governing body of a district shall employ an independent certified public accountant or contract with the Auditor of Public Accounts to perform an audit of the funds in the district budget. The audit shall conform to:

(a) Generally-accepted governmental auditing standards, which means those standards for audits of governmental organizations, programs, activities, and functions issued by the Comptroller General of the United States; and

(b) Additional procedures and reporting requirements as may be required by the Auditor of Public Accounts. A unit of government furnishing funds directly to a district may require additional audits at its own expense. Upon request, the State Auditor of Public Accounts may review the final report and all related work papers and documents of the independent certified public accountant relating to the audit. If a district is required by law to audit its funds more often than is required by this section, it shall perform those audits and may submit them in lieu of the requirements of this section, if the audits meet the requirements of this subsection.

(5) The provisions of subsection (2) of this section shall not apply to any district that is required by law to annually submit a financial report to an agency of state government. The districts shall annually submit a copy of their financial report to the county judge/executive and to the state local finance officer and once every four (4) years provide for the performance of an audit as provided in subsection (4) of this section.

(6) Any resident of the district may bring an action in the Circuit Court to enforce the provisions of this section. The Circuit Court shall hear the action and, on a finding that the governing body of the

district has violated the provisions of this section, shall order the district to comply with the provisions. The Circuit Court, in its discretion, may allow the prevailing party, other than the district, a reasonable attorney's fee and court costs, to be paid from the district's treasury.

Effective: July 15, 1998

History: Amended 1998 Ky. Acts ch. 506, sec. 1, effective July 15, 1998. -- Amended 1996 Ky. Acts ch. 64, sec. 1, effective July 15, 1996. -- Amended 1984 Ky. Acts ch. 62, sec. 1, effective July 13, 1984. -- Created 1980 Ky. Acts ch. 30, sec. 2, effective July 15, 1980.

65.070 Filing with county clerk and fiscal court -- Publication of descriptive information on the district -- Department for Local Government to furnish standard reporting forms to county clerks -- Enforcement.

(1) By the first day of July of each year, before a district budget takes effect and after the uniform financial information report required by KRS 65.900 to 65.920 is submitted to the Department for Local Government, a district shall:

(a) File with the county clerk of each county with territory in the district a certification showing any of the following information that has changed since the last filing by the district:

1. The name of the district;
2. A map or general description of its service area;
3. The statutory authority under which it was created; and
4. The names, addresses, and the date of expiration of the terms of office of the members of its governing body and chief executive officer;

(b) Submit for review a copy of the district budget, financial statement if prepared, and audit when performed, with the fiscal court of each county with territory in the district; and

(c) Publish, in lieu of the provisions of KRS 424.220, but in compliance with other applicable provisions of KRS Chapter 424, the names and addresses of the members of its governing body and chief executive officer, and either a summary financial statement, which includes the location of supporting documents, or the location of district financial records which may be examined by the public.

(2) The Department for Local Government shall prepare and furnish to county clerks standard reporting forms which districts may use to comply with the provisions of this section.

(3) Any resident of the district may bring an action in the Circuit Court to enforce the provisions of this section. The Circuit Court shall hear the action and, on a finding that the governing body of the district has violated the provisions of this section, shall order the district to comply with its provisions. The Circuit Court, in its discretion, may allow the prevailing party, other than the district, a reasonable attorney's fee and court costs, to be paid from the district's treasury.

Effective: July 15, 1998

History: Amended 1998 Ky. Acts ch. 69, sec. 31, effective July 15, 1998; and ch. 506, sec. 2, effective July 15, 1998. -- Amended 1996 Ky. Acts ch. 321, sec. 1, effective July 15, 1996. -- Amended 1994 Ky. Acts ch. 508, sec. 21, effective July 15, 1994. -- Amended 1984 Ky. Acts ch. 62, sec. 2, effective July 13, 1984; and ch. 63, sec. 2, effective July 13, 1984. -- Amended 1982 Ky. Acts ch. 393, sec. 41, effective July 15, 1982. -- Created 1980 Ky. Acts ch. 30, sec. 3, effective July 15, 1980.

Legislative Research Commission Note (7115198). This section was amended by 1998 Ky. Acts chs. 69 and 506. Where these Acts are not in conflict, they have been confided

together. Where a conflict exists, Acts ch. 506, which was last enacted by the General Assembly, prevails under KRS 446.250.

67.712 Powers and immunities common to all county judges/executive and county governments, including urban-county governments.

(1) Whenever rights, powers, privileges, immunities and responsibilities are granted to the county judge/executive in general statutes, the same shall be considered a grant in those counties in which an urban-county government has been adopted pursuant to KRS Chapter 67A to the officer in whom such functions are vested under the applicable provision of the comprehensive plan of an urban-county government, if any, and otherwise to the chief executive officer of an urban-county government.

(2) Whenever rights, powers, privileges, immunities and responsibilities are granted to the fiscal court in general statutes, the same shall be considered a grant in those counties in which an urban-county government has been adopted pursuant to KRS Chapter 67A to the legislative body of the urban government.

Effective: June 17, 1978

History: Created 1978 Ky. Acts ch. 118, sec. 16, effective June 17, 1978.

Legislative Research Commission Note. See Legislative Research Commission Note following KRS 67.705.

67.715 Reorganization powers.

(1) The county judge/executive may create, abolish, or combine any county department or agency or transfer a function from one department or agency to another, provided that he shall first submit plans for such reorganization to the fiscal court. If not disapproved within sixty (60) days, the plans shall become effective.

(2) The county judge/executive or county judges/executive of multi-county districts may, with approval of the fiscal court or fiscal courts, create any special district or abolish or combine any special district, provided the district was created solely by the county judge/executive or county judges/executive or solely by one or more such fiscal courts.

(3) The county judge/executive shall assure the representation of the county on all boards, commissions, special districts, and multi-county programs in which county participation is called for.

Effective: July 14, 1992

History: Amended 1992 Ky. Acts ch. 36, sec. 1. -- Created 1976 (1st Extra. Sess.) Ky. Acts ch. 20, sees. 4 and 6.

Legislative Research Commission Note. See Legislative Research Commission Note following KRS 67.705.

67.080 Powers of fiscal court.

(1) The fiscal court may:

(a) Appropriate county funds according to the provisions of KRS 68.210 through 68.360 for lawful purposes;

(b) Sell and convey any real estate belonging to the county, and buy land for the use of the county, when necessary, for the lawful purposes of the county as provided for in this section and KRS 67.083. The fiscal court may appoint one (1) or more commissioners to sell or buy real estate under this subsection, subject to the approval of the fiscal court, and convey it to the purchaser, under the direction of the court, or have it conveyed to the court, by deed properly executed and recorded. When real property is purchased, the county shall pay no more than the highest appraised value, as determined by a Kentucky certified real property appraiser as defined in KRS 324A.010, or the price determined through exercising the power of eminent domain, if that power is used. A valuation of the property shall not be required if the purchase price is forty thousand dollars (\$40,000) or less;

(c) Regulate and control the fiscal affairs of the county;

(d) Cause correct accounts and records to be kept of all receipts and disbursements of the public funds of the county, employ a competent person to keep such accounts and records, pay such person a reasonable compensation for such services, and have the accounts of the county and all county officers audited, when necessary and in accordance with the provisions of KRS 43.070 and 64.810;

(e) Exercise all the corporate powers of the county unless otherwise provided by law;

(f) Establish all appointive offices, set the duties of those offices, and approve all appointments to those offices; and

(g) Investigate all activities of the county government.

(2) The fiscal court shall:

(a) Appropriate county funds, according to the provisions of KRS 68.210 to 68.360, for purposes required by law;

(b) As needed, cause the construction, operation, and maintenance of all county buildings and other structures, grounds, roads and other property;

(c) Adopt an administrative code for the county; and

(d) Provide for the incarceration of prisoners according to the provisions of KRS Chapter 441.

(3) The fiscal court shall not exercise executive authority except as specifically assigned by statute.

Effective: July 14, 1992

History: Amended 1992 Ky. Acts ch. 290, sec. 1, effective July 14, 1992. -- Amended 1986 Ky. Acts ch. 51, sec. 4, effective July 15, 1986. -- Amended 1984 Ky. Acts ch. 141, sec. 11, effective July 13, 1984. -- Amended 1982 Ky. Acts ch. 385, sec. 25, effective July 1982. -- Amended 1978 Ky. Acts ch. 118, sec. 2, effective June 17, 1978. -- Amended 1966 Ky. Acts ch. 191, sec. 1. -- Amended 1956 Ky. Acts ch. 248, sec. 1. -- Amended 1946 Ky. Acts ch. 21, sec. 1. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sees. 927, 1834, 1840.

Legislative Research Commission Note (12/14/94). 1992 Ky. Acts. ch. 247, sec. 1, deleted the definition of Kentucky certified real property appraiser formerly contained in KRS 324A.010 and referenced in subsection (1) of this statute. Section 4 of that same Act created KRS 324A.035, which requires the Real Estate Appraisers Board to establish by administrative regulation classifications of appraisers.

67.083 Additional powers of fiscal courts.

(1) It is the purpose of this section to provide counties as units of general purpose local government with the necessary latitude and flexibility to provide and finance various governmental services within those functional areas specified in subsection (3) of this section, while the General Assembly retains full authority to prescribe and limit by statute local governmental activities when it deems such action necessary.

(2) The fiscal court of any county is hereby authorized to levy all taxes not in conflict with the Constitution and statutes of this state now or hereafter enacted.

(3) The fiscal court shall have the power to carry out governmental functions necessary for the operation of the county. Except as otherwise provided by statute or the Kentucky Constitution, the fiscal court of any county may enact ordinances, issue regulations, levy taxes, issue bonds, appropriate funds, and employ personnel in performance of the following public functions:

- (a) Control of animals, and abatement of public nuisances;
- (b) Regulation of public gatherings;
- (c) Public sanitation and vector control;
- (d) Provision of hospitals, ambulance service, programs for the health and welfare of the aging and juveniles, and other public health facilities and services;
- (e) Provision of corrections facilities and services, and programs for the confinement, care and rehabilitation of juvenile law offenders;
- (f) Provision of parks, nature preserves, swimming pools, recreation areas, libraries, museums, and other recreational and cultural facilities and programs;
- (g) Provision of cemeteries and memorials;
- (h) Conservation, preservation and enhancement of natural resources including soils, water, air, vegetation, and wildlife;
- (i) Control of floods;
- (j) Facilitating the construction and purchase of new and existing housing; causing the repair or demolition of structures which present a hazard to public health, safety, or morals or are otherwise inimical to the welfare of residents of the county; causing the redevelopment of housing and related commercial, industrial, and service facilities in urban or rural areas; providing education and counseling services and technical assistance to present and future residents of publicly assisted housing;
- (k) Planning, zoning, and subdivision control according to the provisions of KRS Chapter 100;
- (l) Adoption, by reference or in full, of technical codes governing new construction, renovation, or maintenance of structures intended for human occupancy;
- (m) Regulation of commerce for the protection and convenience of the public;
- (n) Regulation of the sale of alcoholic beverages according to the provisions of KRS Chapters 241 to 244;
- (o) Exclusive management of solid wastes by ordinance or contract or by both and disposition of abandoned vehicles;
- (p) Provision of public buildings, including armories, necessary for the effective delivery of public services;

(q) Cooperation with other units of government and private agencies for the provision of public services, including, but not limited to, training, educational services, and cooperative extension service programs;

(r) Provision of water and sewage and garbage disposal service but not gas or electricity; including management of onsite sewage disposal systems;

(s) Licensing or franchising of cable television;

(t) Provision of streets and roads, bridges, tunnels and related facilities, elimination of grade crossings, provision of parking facilities, enforcement of traffic and parking regulations;

(u) Provision of police and fire protection;

(v) Regulation of taxis, buses, and other passenger vehicles for hire;

(w) Provision and operation of air, rail and bus terminals, port facilities, and public transportation systems;

(x) Promotion of economic development of the county' directly or in cooperation with public or private agencies, including the provision of access roads, land and buildings, and promotion of tourism and conventions;

(y) Preservation of historic structures; and

(z) Regulation of establishments or commercial enterprises offering adult entertainment and adult entertainment activities.

(4) The county judge/executive is hereby authorized and empowered to exercise all of the executive powers pursuant to this section.

(5) A county acting under authority of this section may assume, own, possess and control assets, rights and liabilities related to the functions and services of the county.

(6) If a county is authorized to regulate an area which the state also regulates, the county government may regulate the area only by enacting ordinances which are consistent with state law or administrative regulation:

(a) If the state statute or administrative regulation prescribes a single standard of conduct, a county ordinance is consistent if it is identical to the state statute or administrative regulation;

(b) If the state statute or administrative regulation prescribes a minimal standard of conduct, a county ordinance is consistent if it establishes a standard which is the same as or more stringent than the state standard;

(c) A county government may adopt ordinances which incorporate by reference state statutes and administrative regulations in areas in which a county government is authorized to act.

(7) County ordinances which prescribe penalties for their violation shall be enforced throughout the entire area of the county unless:

(a) Otherwise provided by statute; or

(b) The legislative body of any city within the county has adopted an ordinance pertaining to the same subject matter which is the same as or more stringent than the standards that are set forth in the county ordinance. The fiscal court shall forward a copy of each ordinance which is to be enforced throughout the entire area of the county to the mayor of each city in the county.

(8) (a) The powers granted to counties by this section shall be in addition to all other powers granted to counties by other provisions of law. These powers, other than the power to tax, may be

exercised cooperatively by two (2) or more counties, or by a county and a city, or by a county and a special district, or by a county and the state through, but not limited to, joint contracts, joint ownership of property, or the exchange of services, including personnel and equipment. When counties cooperate in the provision of public services, contracts shall be drawn to insure that benefits among the participating governments are relative to costs among them. If the personnel or equipment of one (1) government is provided for a second government, the second government shall fully compensate the first through the reciprocal provision of services or through monetary compensation.

(b) A permissive procedure authorized by this section shall not be deemed to be exclusive or to prohibit the exercise of other existing laws and laws which may hereafter be enacted but shall be an alternative or supplement thereto.

(9) Any agency of county government exercising authority pursuant to subsection (3)(y) of this section shall, prior to exercising such authority, obtain the voluntary written consent of the owner of the structure. Consent may be obtained only after advising the owner in writing of any advantages and disadvantages to the owner which are likely to result from the exercise of such authority.

Effective: March 30, 1998

History: Amended 1998 Ky. Acts ch. 210, sec. 1, effective March 30, 1998.

-Amended 1988 Ky. Acts ch. 29, sec. 1, effective July 15, 1988. -- Amended 1986 Ky. Acts ch. 23, sec. 1, effective July 15, 1986. -- Amended 1982 Ky. Acts ch. 254, sec. 1, effective July 15, 1982. -- Amended 1980 Ky. Acts ch. 149, sec. 3, effective July 15, 1980. -- Amended 1979 (1st Extra. Sess.) Ky. Acts ch. 22, sec. 1, effective May 12, 1979. -- Amended 1978 Ky. Acts ch. 118, sec. 3, effective June 17, 1978. -Amended 1976 (1st Extra. Sess.) Ky. Acts ch. 20, sec. 6, effective January 2, 1978. -- Created 1972 Ky. Acts ch. 384, sec. 1.

68.245 Estimate of assessment -- Levy in excess of compensatory tax rate subject to recall vote or reconsideration.

(1) The property valuation administrator shall submit an official estimate of real and personal property and new property assessment as defined in KRS 132.010, to the county judge/executive by April 1 of each year.

(2) No county fiscal court shall levy a tax rate, excluding any special tax rate which may be levied at the request of a county community improvement district pursuant to KRS 107.350 and 107.360, following a favorable vote upon such tax by the voters of that county, which exceeds the compensating tax rate defined in KRS 132.010, until the taxing district has complied with the provisions of subsection (5) of this section.

(3) The state local finance officer shall certify to each county judge/executive, by June 30 of each year, the following:

(a) The compensating tax rate, as defined in KRS 132.010, and the amount of revenue expected to be produced by it;

(b) The tax rate which will produce no more revenue from real property, exclusive of revenue from new property, than four percent (4%) over the amount of revenue produced by the compensating tax rate defined in KRS 132.010 and the amount of revenue expected to be produced by it.

(4) Real and personal property assessment and new property determined in accordance with KRS 132.010 shall be certified to the state local finance officer by the Revenue Cabinet upon

completion of action on property assessment data.

(5) (a) A county fiscal court, proposing to levy a tax rate, excluding any special tax rate which may be levied at the request of a county community improvement district pursuant to KRS 107.350 and 107.360, following a favorable vote upon the tax by the voters of that county, which exceeds the compensating tax rate defined in KRS 132.010, shall hold a public hearing to hear comments from the public regarding the proposed tax rate. The hearing shall be held in the principal office of the taxing district, or, in the event the taxing district has no office, or the office is not suitable for a hearing, the hearing shall be held in a suitable facility as near as possible to the geographic center of the district.

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

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

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

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

(e) The hearing shall be open to the public. All persons desiring to be heard shall be given an opportunity to present oral testimony. The county fiscal court may set reasonable time limits for testimony.

(6) (a) That portion of a tax rate, excluding any special tax rate which may be levied at the request of a county community improvement district pursuant to KRS 107.350 and 107.360, following a favorable vote upon a tax by the voters of that county, levied by an action of a county fiscal court which will produce revenue from real property, exclusive of revenue from new property, more than four percent (4%) over the amount of revenue produced by the compensating tax rate defined in KRS 132.010 shall be subject to a recall vote or reconsideration by the taxing district, as provided for in

KRS 132.017, and shall be advertised as provided for in paragraph (b) of this subsection.

(b) The county fiscal court shall, within seven (7) days following adoption of an ordinance to levy a tax rate, excluding any special tax rate which may be levied at the request of a county community improvement district pursuant to KRS 107.350 and 107.360, following a favorable vote upon a tax by the voters of that county, which will produce revenue from real property, exclusive of revenue from new property as defined in KRS 132.010, more than four percent (4%) over the amount of revenue produced by the compensating tax rate defined in KRS 132.010, cause to be published, in the newspaper of largest circulation in the county, a display type advertisement of not less than twelve (12) column inches the following:

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

Effective: July 13, 1990

History: Amended 1990 Ky. Acts ch. 343, sec. 1, effective July 13, 1990. -- Amended 1980 Ky. Acts ch. 19, sec. 3, effective July 15, 1980; ch. 317, sec. 8, effective July 15, 1980; and ch. 319, sec. 10 effective July 1, 1980. -- Amended 1978 Ky. Acts ch. 197, sec. 4, effective January 1, 1979. -- Created 1965 (1st Extra. Sess.) Ky. Acts ch. 2, sec. 8(6) to (8).

Legislative Research Commission Note. KRS 68.245 was enacted as an amendment to KRS 68.240.

68.248 County revenue limits on tax rate applicable to personal property.

(1) In the event that the tax rate applicable to real property levied by a county fiscal court will produce a percentage increase in revenue from personal property less than the percentage increase in revenue from real property, the county fiscal court may levy a tax rate applicable to personal property which will produce the same percentage increase in revenue from personal property as the percentage increase in revenue from real property.

(2) The tax rate applicable to personal property levied by a county fiscal court under the provisions of subsection (1) of this section shall not be subject to the public hearing provisions of KRS 68.245(5) and to the recall provisions of KRS 68.245(6).

Effective: July 13, 1990

History: Amended 1990 Ky. Acts ch. 343, sec. 2, effective July 13, 1990. -- Created 1982 Ky. Acts ch. 397, sec. 1, effective July 15, 1982.

132.010 Definitions for chapter.

As used in this chapter, unless the context otherwise requires:

- (1) "Cabinet" means the Revenue Cabinet.
- (2) "Taxpayer" means any person made liable by law to file a return or pay a tax.

(3) "Real property" includes all lands within this state and improvements thereon.

(4) "Personal property" includes every species and character of property, tangible and intangible, other than real property.

(5) "Resident" means any person who has taken up a place of abode within this state with the intention of continuing to abide in this state; any person who has had his actual or habitual place of abode in this state for the larger portion of the twelve (12) months next preceding the date as of which an assessment is due to be made shall be deemed to have intended to become a resident of this state.

(6) "Compensating tax rate" means that rate which, rounded to the next higher one-tenth of one cent (\$0.001) per one hundred dollars (\$100) of assessed value and applied to the current year's assessment of the property subject to taxation by a taxing district, excluding new property and personal property, produces an amount of revenue approximately equal to that produced in the preceding year from real property. However, in no event shall the compensating tax rate be a rate which, when applied to the total current year assessment of all classes of taxable property, produces an amount of revenue less than was produced in the preceding year from

all classes of taxable property. For purposes of this subsection, "property subject to taxation" means the total fair cash value of all property subject to full local rates, less the total valuation exempted from taxation by the homestead exemption provision of the Constitution and the difference between the fair cash value and agricultural or horticultural value of agricultural or horticultural land.

(7) "Net assessment growth" means the difference between:

(a) The total valuation of property subject to taxation by the county, city, school district, or special district in the preceding year, less the total valuation exempted from taxation by the homestead exemption provision of the Constitution in the current year over that exempted in the preceding year, and

(b) The total valuation of property subject to taxation by the county, city, school district, or special district for the current year.

(8) "New property" means the net difference in taxable value between real property additions and deletions to the property tax roll for the current year. "Real property additions" shall mean:

(a) Property annexed or incorporated by a municipal corporation, or any other taxing jurisdiction; however, this definition shall not apply to property acquired through the merger or consolidation of school districts, or the transfer of property from one (1) school district to another;

(b) Property, the ownership of which has been transferred from a tax-exempt entity to a non tax-exempt entity;

(c) The value of improvements to existing nonresidential property;

(d) The value of new residential improvements to property;

(e) The value of improvements to existing residential property when the improvement increases the assessed value of the property by fifty percent (50%) or more;

(f) Property created by the subdivision of unimproved property, provided, that when such property is reclassified from farm to subdivision by the property valuation administrator, the value of such property as a farm shall be a deletion from that category;

(g) Property exempt from taxation, as an inducement for industrial or business use, at the expiration of its tax exempt status;

(h) Property, the tax rate of which will change, according to the provisions of KRS 82.085, to reflect additional urban services to be provided by the taxing jurisdiction, provided, however, that such property shall be considered "real property additions" only in proportion to the additional urban services to be provided to the property over the urban services previously provided; and

(i) The value of improvements to real property previously under assessment moratorium. "Real property deletions" shall be limited to the value of real property removed from, or reduced over the preceding year on, the property tax roll for the current year.

(9) "Agricultural land" means any tract of land, including all income-producing improvements, of at least ten (10) contiguous acres in area used for the production of livestock, livestock products, poultry, poultry products and/or the growing of tobacco and/or other crops including timber, or where devoted to and meeting the requirements and qualifications for payments pursuant to agriculture programs under an agreement with the state or federal government.

(10) "Horticultural land" means any tract of land, including all income-producing improvements, of at least five (5) contiguous acres in area commercially used for the cultivation of a garden, orchard, or the raising of fruits or nuts, vegetables, flowers, or ornamental plants.

(11) "Agricultural or horticultural value" means the use value of "agricultural or horticultural land" based upon income-producing capability and comparable sales of farmland purchased for farm purposes where the price is indicative of farm use value, excluding sales representing purchases for farm expansion, better accessibility, and other factors which inflate the purchase price beyond farm use value, if any, considering the following factors as they affect a taxable unit:

- (a) Relative percentages of tillable land, pasture land, and woodland;
- (b) Degree of productivity of the soil;
- (c) Risk of flooding;
- (d) Improvements to and on the land that relate to the production of income;
- (e) Row crop capability including allotted crops other than tobacco;
- (f) Accessibility to all-weather roads and markets; and
- (g) Factors which affect the general agricultural or horticultural economy, such as: interest, price of farm products, cost of farm materials and supplies, labor, or any economic factor which would affect net farm income.

(12) "Deferred tax" means the difference in the tax based on agricultural or horticultural value and the tax based on fair cash value.

(13) "Homestead" means real property maintained as the permanent residence of the owner with all land and improvements adjoining and contiguous thereto including, but not limited to, lawns, drives, flower or vegetable gardens, outbuildings, and all other land connected thereto.

(14) "Residential unit" means all or that part of real property occupied as the permanent residence of the owner.

(15) "Special benefits" are those which are provided by public works not financed through the general tax levy but through special assessments against the benefitted property.

(16) "Mobile home" means a structure, transportable in one (1) or more sections, which when erected on site measures eight (8) body feet or more in width and thirty-two (32) body feet or more in length, and which is built on a permanent chassis and designed to be used as a dwelling, with or without

a permanent foundation, when connected to the required utilities, and includes the plumbing, heating, air conditioning, and electrical systems contained therein. It may be used as a place of residence, business, profession, or trade by the owner, lessee, or their assigns and may consist of one (1) or more units that can be attached or joined together to comprise an integral unit or condominium structure.

(17) "Recreational vehicle" means a vehicular type unit primarily designed as temporary living quarters for recreational, camping, or travel use, which either has its own motive power or is mounted on or drawn by another vehicle. The basic entities are: travel trailer, camping trailer, truck camper, and motor home.

(a) Travel trailer: A vehicular unit, mounted on wheels, designed to provide temporary living quarters for recreational, camping, or travel use, and of such size or weight as not to require special highway movement permits when drawn by a motorized vehicle, and with a living area of less than two hundred twenty (220) square feet, excluding built-in equipment (such as wardrobes, closets, cabinets, kitchen units or fixtures) and bath and toilet rooms.

(b) Camping trailer: A vehicular portable unit mounted on wheels and constructed with collapsible partial side walls which fold for towing by another vehicle and unfold at the camp site to provide temporary living quarters for recreational, camping, or travel use.

(c) Truck camper: A portable unit constructed to provide temporary living quarters for recreational, travel, or camping use, consisting of a roof, floor, and sides, designed to be loaded onto and unloaded from the bed of a pick-up truck.

(d) Motor home: A vehicular unit designed to provide temporary living quarters for recreational, camping, or travel use built on or permanently attached to a self-propelled motor vehicle chassis or on a chassis cab or van which is an integral part of the completed vehicle.

Effective: July 15, 1994

History: Amended 1994 Ky. Acts ch. 263, sec. 2, effective July 15, 1994. - Amended 1992 Ky. Acts ch. 397, sec. 1, effective July 14, 1992. -- Repealed and reenacted 1990 Ky. Acts ch. 476, Pt. V, sec. 306, effective July 13, 1990. -- Amended 1965 (1st Extra. Sess.) Ky. Acts ch. 2, sec. 11. -- Amended 1984 Ky. Acts ch. 111, sec. 72, effective July 13, 1984. -- Amended 1982 Ky. Acts ch. 327, sec. 5, effective July 15, 1982; and ch. 395, sec. 1, effective July 15, 1982. -- Amended 1980 Ky. Acts ch. 319, sec. 1, effective July 15, 1980. -- Amended 1979 (1st Extra. Sess.) Ky. Acts ch. 25, sec. 1, effective February 13, 1979. -- Amended 1976 Ky. Acts ch. 315, sec. 1. -- Amended 1972 Ky. Acts ch. 285, sec. 1. -- Amended 1970 Ky. Acts ch. 249, sec. 1. -- Amended 1964 Ky. Acts ch. 141, sec. 39. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4114h- 1, 4020a1, 4022.

132.024 Limits for certain districts on personal property tax rate.

(1) In the event that the tax rate applicable to real property levied by a taxing district, other than the state, counties, school districts, cities, and urban-county governments, will produce a percentage increase in revenue from personal property less than the percentage increase in revenue from real property, the taxing district, other than the state, counties, school districts, cities, and urban-county governments, may levy a tax rate applicable to personal property which will produce the same percentage increase in revenue from personal property as the percentage increase in revenue from real

property.

(2) The tax rate applicable to personal property levied by a taxing district, other than the state, counties, school districts, cities, and urban-county governments, under the provisions of subsection (1) of this section shall not be subject to the public hearing provisions of KRS 132.023(2) and to the recall provisions of KRS 132.023(3).

Effective: July 13, 1990

History: Amended 1990 Ky. Acts ch. 343, sees. 6 and 11, effective July 13, 1990; and ch. 476, Pt. V, sec. 312, effective July 13, 1990. -- Created 1982 Ky. Acts ch. 397, sec. 3, effective July 15, 1982.

Legislative Research Commission Note. (7/13/90) The Act amending this section prevails over the repeal and re-enactment in House Bill 940, Acts Ch. 476, pursuant to Section 653(1) of Acts Ch. 476.

132.025 Cumulative increase for 1982-83 only by taxing district -- Limit -- Public hearing and recall provisions not applicable.

(1) In the event that the tax rate levied by an action of a taxing district, other than the state, counties, school districts, cities, and urban-county governments, for 1979-80, 1980-81, or 1981-82 produced a percentage increase in revenue from personal property less than the percentage increase in revenue from real property for the respective year, the taxing district, other than the state, counties, school districts, cities, and urban-county governments, may levy a tax rate applicable to personal property for 1982-83 only, which will produce the same cumulative percentage increase in revenue from personal property as was produced from real property in 1979-80, 1980-81 and 1981-82. Such a tax rate may be in addition to the tax rate levied under the provisions of KRS 132.024.

(2) The tax rate levied under the provision of KRS 132.024 and subsection (1) of this section shall not exceed the tax rate applicable to personal property levied by the respective taxing district, other than the state, counties, school districts, cities, and urban-county governments, in 1981-82.

(3) The tax rate applicable to personal property levied by a taxing district, other than the state, counties, school districts, cities, and urban-county governments shall not be subject to the public hearing provisions of KRS 132.023(3) and to the recall provisions of KRS 132.023(4).

Effective: July 13, 1990

History: Repealed and reenacted 1990 Ky. Acts ch. 476, Pt. V, sec. 313, effective July 13, 1990. -- Created 1982 Ky. Acts ch. 397, sec. 4, effective July 15, 1982.

Legislative Research Commission Note. (7/13/90) Pursuant to Section 653(2) of 1990 House Bill 940, Acts Ch. 476, the repeal and re-enactment of this section in that Act prevails over its repeal in another Act (ch. 343, § 10) of the 1990 Regular Session.

134.290 Compensation of sheriff for collecting state and county taxes.

(1) In counties where the state taxes charged to the sheriff for the year are less than seventy-five thousand dollars (\$75,000), he shall be allowed by the Revenue Cabinet, for collecting such taxes, a commission of ten percent (10%) upon the first ten thousand dollars (\$10,000) and four

and one-quarter percent (4.25%) upon the residue. In all other counties, he shall be allowed ten percent (10%) upon the first five thousand dollars (\$5,000) and four and one-quarter percent (4.25%) upon the residue.

(2) In counties where county taxes and special district taxes, excluding school taxes, charged to the sheriff for the year are less than one hundred fifty thousand dollars (\$150,000), he shall be allowed by the county treasurer for collecting such taxes ten percent (10%) upon the first ten thousand dollars (\$10,000) and four and one-quarter percent (4.25%) upon the residue. In all other counties, he shall be allowed ten percent (10%) upon the first five thousand dollars (\$5,000) and four and one-quarter percent (4.25%) upon the residue.

(3) Notwithstanding the provisions of subsection (1) of this section, the Revenue Cabinet shall allow the sheriff a commission for 1996 and subsequent years equal to the amount allowed the sheriff in 1995, or the amount required by the provisions of subsection (1) of this section, whichever is greater.

(4) Notwithstanding the provisions of subsection (2) of this section, the county treasurer shall allow the sheriff a commission for 1996 and subsequent years equal to the amount allowed the sheriff in 1995, or the amount required by the provisions of subsection (2) of this section, whichever is greater.

Effective: July 15, 1996

History: Amended 1996 Ky. Acts ch. 254, sec. 20, effective July 15, 1996. -- Repealed and reenacted 1990 Ky. Acts ch. 476, Pt. V, sec. 345, effective July 13, 1990. -Amended 1984 Ky. Acts ch. 3, sec. 1, effective January 1, 1984. -- Amended 1982 Ky. Acts ch. 264, sec. 6, effective January 1, 1984. -- Amended 1966 Ky. Acts ch. 223, sec. 1. -- Amended 1962 Ky. Acts ch. 256, sec. 1. -- Amended 1954 Ky. Acts ch. 179, sec. 1. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4168.

136.180 Notice and certification of valuation -- Payment of fee by any district which has value certified by cabinet -- Effect of appeal on payment of taxes.

(1) The Revenue Cabinet shall, immediately after fixing the assessed value of the operating property and other property of a public service corporation for taxation, notify the corporation of the valuation and the amount of assessment for state and local purposes. When the valuation has been finally determined, the cabinet shall immediately certify, unless otherwise specified, to the county clerk of each county in which any of the operating property or nonoperating tangible property assessment of the corporation is liable to local taxation, the amount of property liable for county, city, or district tax.

(2) No appeal shall delay the collection or payment of taxes based upon the assessment in controversy. The taxpayer shall pay all state, county, and district taxes due on the valuation which the taxpayer claims as the true value as stated in the protest filed under KRS 131.110. When the valuation is finally determined upon appeal, the taxpayer shall be billed for any additional tax and interest at the tax interest rate as defined in KRS 131.010(6), from the date the tax would have become due if no appeal had been taken. The provisions of KRS 134.390 shall apply to the tax bill.

(3) The Revenue Cabinet shall compute annually a multiplier for use in establishing the local tax rate for the operating property of railroads or railway companies that operate solely within the Commonwealth. The applicable local tax rates on the operating property shall be adjusted by the multiplier. The multiplier shall be calculated by dividing the statewide locally taxable business tangible

personal property by the total statewide business tangible personal property.

(4) The Revenue Cabinet shall annually calculate an aggregate local rate for each local taxing district to be used in determining local taxes to be collected for railroad carlines. The rate shall be the statewide tangible tax rate for each type of local taxing district multiplied by a fraction, the numerator of which is the commercial and industrial tangible property assessment subject to full local rates and the denominator of which is the total commercial and industrial tangible personal property assessment. Effective January 1, 1994, state and local taxes on railroad carline property shall become due forty-five (45) days from the date of notice and shall be collected directly by the Revenue Cabinet. The local taxes collected by the Revenue Cabinet shall be distributed to each local taxing district levying a tax on railroad carlines based on the statewide average rate for each type of local taxing district. However, prior to distribution any fees owed to the Revenue Cabinet by any local taxing district under the provisions of subsection (4) of this section shall be deducted.

(5) The certification of valuation shall be filed by each county clerk in his office, and shall be certified by the county clerk to the proper collecting officer of the county, city, or taxing district for collection. Any district which has the value certified by the cabinet shall pay an annual fee to the cabinet which represents an allocation of cabinet operating and overhead expenses incurred in generating the valuations. This fee shall be determined by the cabinet and shall apply to valuations for tax periods beginning on or after December 31, 1981.

Effective: July 15, 1998

History: Amended 1998 Ky. Acts ch.391, sec. 5, effective July 15, 1998. -- Amended 1994 Ky. Acts ch. 64, sec. 1, effective July 15, 1994. -- Amended 1990 Ky. Acts ch. 345, sec. 2, effective July 13, 1990; ch. 437, sec. 7, effective July 13, 1990; and ch. 476, Pt. V, sec. 353, effective July 13, 1990. -- Amended 1982 Ky. Acts ch. 388, sec. 6, effective July 15, 1982. -- Amended 1960 Ky. Acts ch. 186, Art. 11, sec. 7, effective March 25, 1960. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sees. 4083, 4084, 4102. 1998-2000 Budget Reference. See State/Executive Branch Budget, 1998 Ky. Acts ch. 615, pt. 1, sec. N. item 78, at 3787, and State/Executive Branch Budget Memorandum, 1998 Ky. Acts ch. 573, at 3098 (Final Budget Memorandum at 712)

Legislative Research Commission Note (11/1/90). The two Acts amending this section prevail over the repeal and re-enactment in House Bill 940, Acts Ch. 476, pursuant to Section 653(1) of Acts Ch. 476. The two amending Acts do not appear to be in conflict and have been compiled together. Under the authority of KRS 7.136(a), the Reviser of Statutes has divided the text of this section into the indicated subdivisions. The original 1990 codification of KRS 136.180 and its accompanying note dated July 13, 1990, are superseded and without effect.

164.605 Short title.

KRS 164.605 to 164.675 may be cited as the District Cooperative Extension Service Law.

History: Created 1962 Ky. Acts ch. 275, sec. 1.

164.610 Purpose.

In enacting KRS 164.605 to 164.675, it is the intention of the General Assembly to provide for

aid in disseminating among the people of Kentucky useful and practical information on subjects relating to agriculture, home economics, and rural and community life and to encourage the application of the same in the several counties of the Commonwealth through extension work to be carried on in cooperation with the University of Kentucky College of Agriculture and Home Economics, and the United States Department of Agriculture as provided in the act of Congress May 8, 1914, as amended by Public Law 83 of the 83rd Congress.

History: Created 1962 Ky. Acts ch. 275, sec. 2.

164.615 Definitions for KRS 164.605 to 164.675.

As used in KRS 164.605 to 164.675, unless the context requires otherwise:

- (1) "Cooperative extension service district" or "extension district" means the district authorized by KRS 164.620;
- (2) "County cooperative extension service council" or "extension council" means the organization authorized by KRS 164.625;
- (3) "College of Agriculture" means the College of Agriculture and Home Economics of the University of Kentucky;
- (4) "Extension service" means the cooperative extension service in agriculture and home economics of the College of Agriculture of the University of Kentucky and the United States Department of Agriculture;
- (5) "Director of extension" means the director of the Kentucky cooperative extension service of the College of Agriculture of the University of Kentucky;
- (6) "District cooperative extension service board" or "extension board" means the board authorized by KRS 164.630 and 164.635.

History: Created 1962 Ky. Acts ch.275, sec.3.

164.620 Extension districts authorized.

There is hereby authorized for each county an extension district whose boundaries shall be coexistent with the county boundaries. Such districts may be created-by the fiscal court of the county. Each extension district shall constitute a governmental subdivision of the Commonwealth and a public body corporate.

History: Created 1962 Ky. Acts ch. 275, sec. 4.

164.625 Regulations, authority, and duty of director of extension -- Extension council, membership, bylaws.

- (1) The director of extension is hereby authorized to promulgate regulations relating to the establishment of and continuation of extension councils. Said regulations may apply to a specific county.
- (2) An extension council shall be established for each extension district. Each extension council shall be organized under regulations approved by the director of extension and shall be comprised of not less than fifteen (15) citizens nor more than forty (40) citizens of the county in which the extension district is located, subject to the provisions of subsection (2) of KRS 164.635. All members of the extension council shall be appointed by the county groups and organizations of the county whose major interest is

in agriculture and home economics such as farm bureaus, homemaker councils, 4-H Club councils and various commodity groups but is not necessarily limited to those mentioned. In event of question the eligibility of a group to appoint to the extension council shall be determined by the director of extension. The number of members of each extension council shall be determined by the size of the county, the diversity of agricultural interests of the county, and other like factors and shall be according to regulations mentioned in subsection (1) of this section. Each extension council shall adopt a set of bylaws providing for its operation and terms of membership according to the same regulations.

(3) All regulations issued under the provisions of this section shall be filed in accordance with KRS Chapter 13A. Immediately after filing, the director of extension shall cause the text of every regulation to be published pursuant to KRS Chapter 424. The director of extension shall also mail two (2) copies of every regulation to the county clerk of the county in which the regulation is applicable, one (1) copy of which shall be posted on the courthouse door or bulletin board. Additional distribution may be made at the discretion of the director of extension.

Effective: June 17, 1978

History: Amended 1978 Ky. Acts ch. 384, sec. 294, effective June 17, 1978.

-Amended 1966 Ky. Acts ch. 239, sec. 149. -- Created 1962 Ky. Acts ch. 275, sec. 5.

164.630 Extension board authorized.

An extension board may be created by the fiscal court of the county in which the extension district is located. The extension board, as the governing body of the extension council, shall be composed of the county judge/executive and six (6) other citizens residing within the extension district.

Effective: January 2, 1978

History: Amended 1976 (1st Extra. Sess.) Ky. Acts ch. 20, sec. 6, effective January 2, 1978.-- Created 1962 Ky. Acts ch. 275, sec. 6.

164.635 Extension board -- Membership, appointment, term, vacancy, removal of member.

(1) Appointment of the six (6) members, other than the county judge/executive, to the extension board shall be made by the county judge/executive of the county in which the extension district is located. These appointments shall be made, with the approval of the fiscal court, from nominations submitted by the extension council in the county in which said district is located. Said council, to be eligible to submit nominations, shall be organized and functioning in accordance with procedures approved by the director of extension.

(2) On or before November 1 of each year the extension council shall submit to the county judge/executive a list of two (2) nominees for each member to be appointed to the extension board. On or before December 1 of each year the county judge/executive shall from this list appoint the required board members. If for any reason the county judge/executive fails to appoint the required members by December 15 of the year in question, they may be appointed by the director of extension. On the first board two (2) members shall be appointed for terms of three (3) years, two (2) for terms of two (2) years and two (2) for terms of one (1) year. Thereafter, all appointments shall be for terms of three (3) years and shall become effective on the first of January following appointment. Each member shall serve until his successor is appointed and qualified. Appointment of members to fill vacancies shall be in the

same manner as those for other members. Board members may be appointed and the first board organized immediately after June 14, 1962. In this case the period served in 1962 shall be in addition to the regular terms of the members which start on January 1, 1963. Each board member shall, by virtue of his membership on the board, become a member of the extension council. This membership on the extension council may be in addition to the maximum of forty (40) as listed in subsection (2) of KRS 164.625.

(3) A board member may be removed from office as provided by KRS 65.007.

Effective: July 15, 1980

History: Amended 1980 Ky. Acts ch. 18, sec. 14, effective July 15, 1980. -- Amended 1976 (1st Extra. Sess.) Ky. Acts ch. 20, sec. 6, effective January 2, 1978. -- Created 1962 Ky. Acts ch. 275, sec. 7.

164.640 Organization.

On or before January 15 following the creation of the extension board, the county judge/executive shall call all duly appointed board members together for an organization meeting. The county judge/executive shall serve as chairman until all officers are elected. The officers of the board shall consist of a chairman, vice chairman, secretary and treasurer. The positions of secretary and treasurer may be held by the same person and this person may be other than a board member, with the approval of the director of extension.

Effective: January 2, 1978

History: Amended 1976 (1st Extra. Sess.) Ky. Acts ch. 20, sec. 6, effective January 2, 1978. -- Created 1962 Ky. Acts ch. 275, sec. 8.

164.645 Meetings required.

The extension board shall meet annually during the month of January for the election of officers and for the transaction of other necessary business and may hold such other meetings during the year as shall be determined and fixed by the extension board.

History: Created 1962 Ky. Acts ch. 275, sec. 9.

164.650 Duties of officers -- Oath.

(1) The chairman of the extension board shall preside at all meetings of the board, have authority to call special meetings of said board upon such notice as shall be fixed and determined by the extension board, and shall call special meetings of the extension board upon the written request of the majority of the members of said board, and in addition to the duties imposed upon him by KRS 164.605 to 164.675, perform and exercise the usual duties performed and exercised by a chairman or president of a board of directors of a corporation.

(2) The vice chairman, in the absence or disability of the chairman or his refusal to act, shall perform the duties imposed upon the chairman and act in his stead.

(3) The secretary shall perform the duties usually incident to this office. He shall keep the minutes of all meetings of the extension board. He shall sign such instruments and papers as provided for in KRS 164.605 to 164.675 and as may be required from time to time by the extension board.

(4) The treasurer, within ten (10) days after his election as treasurer and before entering upon the duties of his office as treasurer, shall execute to the extension board a corporate surety bond of one hundred twenty-five percent (125%) of the amount, as near as can be ascertained, that shall be in his hands as treasurer at any one (1) time. The cost of said corporate surety bond for the treasurer shall be paid out of the district cooperative extension education funds. Ailer said treasurer executes said corporate surety bond, he shall receive, deposit and have charge of all of the funds of the extension board and shall pay and disburse said funds as provided for by KRS 164.605 to 164.675 and as may be required from time to time by the extension board.

(5) All members of the extension board shall take and sign the usual oath of public office.

(6) Each of the officers of the extension board shall perform and carry out the duties as provided for in this section and shall perform and carry out such other duties as shall be required of them from time to time by the extension board.

History: Created 1962 Ky. Acts ch. 275, sec. 10.

164.655 Extension board, powers and duties.

The extension board of each extension district shall have the following powers and duties:

(1) To serve as an agency of the Commonwealth and to manage and transact all of the business and affairs of its district and have authority to acquire property necessary for the conduct of the business of the district for the purposes of KRS 164.605 to 164.675;

(2) To enter into an annual memorandum of agreement with the extension service and the extension district. This memorandum of agreement shall set forth the policy pertaining to (a) appointment of personnel to serve in the district, (b) financing of extension work in the district, and (c) responsibilities of the cooperating parties in planning and executing the program;

(3) To, and shall as soon as possible following the first meeting in which the officers are elected and annually thereafter, file in the office of the county clerk a certificate signed by its chairman and secretary, certifying the names, addresses and terms of office of each member and the names and addresses of the officers of the extension board with the signatures of the officers affixed thereto, and said certificate shall be conclusive as to the organization of the extension district, its extension board and as to its members and its officers;

(4) With the advice of the extension council, to make and adopt such rules and regulations not inconsistent with the law as it may deem necessary for its own government in the transaction of the business of the extension district;

(5) To cooperate with the extension service and the extension council in conducting an extension program in agriculture, home economics, youth work and related subjects in the extension district. Said program shall be planned and executed upon the advice, recommendations and assistance of the extension council with the board to make final decisions;

(6) To cooperate with other extension districts in the employment of personnel, conduct of programs and sponsorship of activities for the mutual benefit of each;

(7) To cooperate with all extension organizations, farm organizations, state and federal agencies, civic clubs and any other organizations who may be interested in and willing to cooperate in conducting the extension programs in the extension district;

(8) To prepare annually not later than April 15 of each year in cooperation with the director of extension an extension district budget for the ensuing year. This budget shall be prepared with consideration being given to the advice and recommendations of the extension council, must be consistent with financing policies of the extension service and shall reflect the agricultural, home economics, youth and related subject matter needs of people in the extension district;

(9) To deposit all district extension education funds in a bank or banks approved by it in the name of the extension district. These receipts shall constitute a fund known as the district cooperative extension education fund which shall be disbursed by the treasurer of the extension board in accordance with the annual budget and the annual memorandum of agreement between the board and the extension service;

(10) To, from time to time when necessary and on approval of the fiscal court, borrow such funds as may be required to meet the financial obligations of the extension district; provided, however, that the extension board cannot in any fiscal year incur indebtedness in an amount which would be in excess of the anticipated revenue of said district for the fiscal year. The amount of the anticipated revenue shall be certified to said board by the fiscal court of the county in which the district is located;

(11) To expand the district cooperative extension education fund for salaries and travel expense of extension personnel, rental, office supplies, equipment, communications, office facilities, services and property acquisition and in payment of such other items as may be necessary to carry out the extension district program;

(12) To carry over unexpended district cooperative extension education funds into the next fiscal year so that funds will be available to carry on the program; provided, however, that such anticipated carry-over funds shall be taken into consideration in the formulation of the extension district budget for the ensuing year;

(13) To file with the county fiscal court or board of commissioners and directors of extension and to publish in one (1) newspaper of general circulation in the county before October 1 of each year a report under oath of all receipts and expenditures of such district cooperative extension education funds showing from whom received, to whom paid and for what purpose for the last fiscal year;

(14) To be remunerated from the district cooperative extension education fund for actual expenses incurred in the performance of services for the extension district; provided, however, that payments for expenses must be approved by the extension board;

(15) To accept contributions from fiscal courts and boards of education for use in conducting extension work in the extension district as provided for under KRS 247.080;

(16) To accept private funds for use in conducting extension work in the extension district; provided, however, that the acceptance of all such contributions must be approved by the director of extension; and

(17) To collect reasonable fees for specific services which require special equipment or personnel such as soil testing services, seed testing services or other services in support of the educational program of the extension district.

History: Created 1962 Ky. Acts ch. 275, sec. 11.

164.660 Equal opportunity -- Board member restrictions.

(1) The extension board and all persons employed in the extension district shall in planning and executing the extension program provide opportunities for all citizens of said district regardless of race, creed or status to cooperate with and receive free the educational benefits from such programs.

(2) No near relative of a member of an extension board may be employed in extension work in the extension district in which the member is serving.

(3) Extension districts shall not engage in commercial activities or enterprises except as provided for in subsection (17) of KRS 164.655.

(4) No member of the extension board, excepting the county judge/executive, shall at the same time serve in any elective office in the county, city, state or federal governments.

History: Created 1962 Ky. Acts ch. 275, sec. 12.

164.665 Repealed, 1978.

Catchline at repeal: Budget -- Tax authorized -- Collection -- Rate limitation.

History: Repealed 1978 Ky. Acts ch. 118, sec. 19, effective June 17, 1978.-- Created 1962 Ky. Acts ch. 275, sec. 13.

164.670 Revenues payable to treasurer.

All revenues realized from a district cooperative extension education tax shall be due and payable to the duly elected treasurer of the extension board on or before the fifteenth of each month following collection.

History: Created 1962 Ky. Acts ch. 275, sec. 14.

164.675 Directive to extension board.

The extension board is specifically directed to cooperate with the extension service and the United States Department of Agriculture in the accomplishment of the District Cooperative Extension Education Program contemplated by KRS 164.605 to 164.675. To the end that the state and federal funds allocated to the extension service and the cooperative extension education fund of each district may be more efficiently used by the extension service and the extension board, the director of extension shall coordinate the cooperative extension education programs in the several extension districts.

History: Created 1962 Ky. Acts ch. 275, sec. 15.

247.080 Boards of education may aid extension work

County boards of education may appropriate such sums of money out of their annual funds as in their wisdom are necessary to aid in carrying on extension work in agriculture and home economics in their respective counties, in connection with the University of Kentucky.

Effective: July 13, 1990

History: Repealed and reenacted 1990, Ky. Acts ch. 476, Pt. V, sec. 610, effective July 13, 1990. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4636g-2.

424.110 Definitions.**As used in KRS 424.110 to 424.370:**

(1) "Publication area" means the city, county, district, or other local area for which an advertisement is required by law to be made. An advertisement shall be deemed to be for a particular city, county, district, or other local area if it concerns an official activity of the city, county, district, or other area or of any governing body, board, commission, officer, agency, or court thereof, or if the subject of the advertisement concerns particularly the people of the city, county, district, or other area;

(2) "Advertisement" means any matter required by law to be published.

(3) "Zoned edition" means a newspaper edition published at least once a week, distributed in a specific geographic region of the newspaper's circulation area, and containing reporting and advertising of interest to subscribers in that geographic region.

Effective: July 14, 1992

History: Amended 1992 Ky. Acts ch. 9, sec. 1, effective July 14, 1992 – Amended 1960 Ky. Acts ch. 168, sec. 1 – Created 1958 Ky. Acts ch. 42, sec. 1.

424.120 Qualifications of newspapers.

(1) Except as provided in subsection (2) of this section, if an advertisement for a publication area is required by law to be published in a newspaper, the publication shall be made in a newspaper that meets the following requirements:

(a) It shall be published in the publication area. A newspaper shall be deemed to be published in the area if it maintains its principal office in the area for the purpose of gathering news and soliciting advertisements and other general business of newspaper publications, and has a second-class mailing permit issued for that office. A newspaper published outside of Kentucky shall not be eligible to carry advertisements for any county or publication area within the county, other than for the city in which its main office is located, if there is a newspaper published in the county that has a substantial general circulation throughout the county and that otherwise meets the requirements of this section; and

(b) It shall be of regular issue and have a bona fide circulation in the publication area. A newspaper shall be deemed to be of regular issue if it is published regularly, as frequently as once a week, for at least fifty (50) weeks during the calendar year as prescribed by its mailing permit, and has been so published in the area for the immediately preceding two (2) year period. A newspaper meeting all the criteria to be of regular issue, except publication in the area for the immediately preceding two (2) year period, shall be deemed to be of regular issue if it is the only paper in the publication area and has a paid circulation equal to at least ten percent (10%) of the population of the publication area. A newspaper shall be deemed to be of bona fide circulation in the publication area if it is circulated generally in the area, and maintains a definite price or consideration not less than fifty percent (50%) of its published price, and is paid for by not less than fifty percent (50%) of those to whom distribution is made; and

(c) It shall bear a title or name, consist of not less than four (4) pages without a cover, and be of a type to which the general public resorts for passing events of a political, religious, commercial, and social nature, and for current happenings, announcements, miscellaneous reading matter, advertisements, and other notices. The news content shall be at least twenty-five percent (25%)

of the total column space in more than one-half (1/2) of its issues during any twelve (12) month period.

(d) If, in a publication area there is more than one (1) newspaper which meets the above requirements, the newspaper having the largest bona fide paid circulation as shown by the average number of paid copies of each issue as shown in its published statement of ownership as filed on October 1 for the publication area shall be the newspaper where advertisements required by law to be published shall be carried.

(e) For the purposes of KRS Chapter 424, publishing shall be considered as the total recurring processes of producing the newspaper, embracing all of the included contents of reading matter, illustrations, and advertising enumerated in paragraphs (a) through (d) of this subsection. A newspaper shall not be excluded from qualifying for the purposes of legal publications as provided in this chapter if its printing or reproduction processes take place outside the publication area.

(2) (a) If, in the case of a publication area smaller than the county in which it is located, there is no newspaper published in the area, the publication shall be made in a newspaper published in the county that is qualified under this section to publish advertisements for the county. If the qualified newspaper publishes a zoned edition which is distributed to regular subscribers within the publication area, any advertisement required by law to be published in the publication area may be published in the zoned edition distributed in that area.

(b) If, in any county there is no newspaper meeting the requirements of this section for publishing advertisements for that county, any advertisements required to be published for the county or for any publication area within the county shall be published in a newspaper of the largest bona fide circulation in that county published in and qualified to publish advertisements for any adjoining county in Kentucky. This subsection is intended to supersede any statute that provides or contemplates that newspaper publication may be dispensed with if there is no newspaper printed or published or of general circulation in the particular publication area.

(3) If a publication area consists of a district, other than a city, which extends into more than one (1) county, the part of the district in each county shall be considered to be a separate publication area for the purposes of this section, and an advertisement for each separate publication area shall be published in a newspaper qualified under this section to publish advertisements for the area.

Effective: July 14, 1992

History: Amended 1992 Ky. Acts ch. 9, sec. 2, effective July 14, 1992 – Amended 1984 Ky. Acts ch. 201, sec. 1, effective July 13, 1984 – Amended 1982 Ky. Acts ch. 180, sec. 1, effective July 15, 1982; and ch. 430, sec. 3, effective July 15, 1982 – Amended 1960 Ky. Acts ch. 168, sec. 1 – Created 1958 Ky. Acts ch. 42, sec. 2.

424.130 Times and periods of publication.

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

(a) When an advertisement is of a completed act, such as an ordinance, resolution, regulation, order, rule, report, statement, or certificate and the purpose of the publication is not to inform the public or the members of any class of persons that they may or shall do an act or exercise a right

within a designated period or upon or by a designated date, the advertisement shall be published one (1) time only and within thirty (30) days after completion of the act. However, a failure to comply with this paragraph shall not subject a person to any of the penalties provided by KRS 424.990 unless such failure continues for a period of ten (10) days after notice to comply has been given him by registered letter.

(b) When an advertisement is for the purpose of informing the public or the members of any class of persons that on or before a certain day they may or shall file a petition or exceptions or a remonstrance or protest or objection, or resist the granting of an application or petition, or present or file a claim, or submit a bid, the advertisement shall be published at least once, but may be published two (2) or more times, provided that one (1) publication occurs not less than seven (7) days nor more than twenty-one (21) days before the occurrence of the act or event.

(c) Excepting counties with a city of the first class, when an advertisement is for the purpose of informing the public and the advertisement is of a sale of property or is a notice of delinquent taxes, the advertisement shall be published once a week for three (3) successive weeks. For counties containing a city of the first class, when an advertisement is for the purpose of informing the public and the advertisement is a notice of delinquent taxes, or notice of the sale of tax claims, the advertisement shall be published once, preceded by a one-half (½) page notice of advertisement the preceding week. The provisions of this paragraph shall not be construed to require the advertisement of notice of delinquent state taxes which are collected by the state.

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

(e) If the particular statute requiring that an advertisement be published provides that the day upon or by which, or the period within which, an act may or shall be done or a right exercised, or an event may or shall take place, is to be determined by computing time for the day of publication of an advertisement, the advertisement shall be published at least once, promptly, in accordance with the statute, and the computation of time shall be from the day of initial publication.

(2) This section is not intended to supersede or affect any statute providing for notice of the fact that an adversary action in court has been commenced.

Effective: July 15, 1988

History: Amended 1988 Ky. Acts ch. 32, sec. 1, effective July 15, 1988 – Amended 1960 Ky. Acts ch. 168, sec. 1 – Created 1958 Ky. Acts ch. 42, sec. 3.

424.140 Contents or form of advertisements.

(1) Any advertisement of a hearing, meeting, or examination shall state the time, place and purpose of the same.

(2) Any advertisement of an election shall state the time and purpose of the election, and if

the election is upon a public question the advertisement shall state the substance of the question.

(3) Any advertisement for bids or of a sale shall describe what is to be bid for or sold, the time and place of the sale or for the receipt of bids, and any special terms of the sale.

(4) Where any statute provides that, within a specified period of time after action by any governmental agency, unit or body, members of the public or anyone interested in or affected by such action shall or may act, and it is provided by statute that notice of such governmental action be published, the advertisement shall state the time and place when and where action may be taken.

History: Amended 1960 Ky. Acts ch. 168, sec. 1 – Created 1958 Ky. Acts ch. 42, sec. 4.

424.150 Person responsible for publishing.

When any statute providing for newspaper publication of an advertisement does not designate the person responsible for causing the publication to be made, the responsible person shall be:

(1) Where the advertisement is of the filing of a petition or application, the person by whom the same is filed;

(2) Where the advertisement is of an activity or action of:

(a) An individual public officer, the officer himself;

(b) A city, the city clerk if there be one; if not, the mayor;

(c) A county, the county clerk;

(d) A district, or a board, commission or agency of a city, county or district, the chief administrative or executive officer or agent thereof;

(e) A court, the clerk thereof;

(f) A state department or agency, the head thereof.

Effective: July 15, 1986

History: Amended 1986 Ky. Acts ch. 23, sec. 15, effective July 15, 1986 – Amended 1978 Ky. Acts ch. 384, sec. 525, effective June 17, 1978 – Amended 1960 Ky. Acts ch. 168, sec. 1 – Created 1958 Ky. Acts ch. 42, sec. 5.

424.160 Rates.

(1) For all newspaper advertising required by law, the publisher is entitled to receive payment for each insertion at a rate per column inch, computed as or published no larger than nine (9) point type on ten (10) point leading. The rate shall not exceed the lowest rate paid by advertisers for comparable matter in the same publication.

(2) If by law or by the nature of the matter to be published, a display form of advertisement is required to be published determines in his discretion that a display form is practicable or feasible, and so directs the newspaper, the advertisement shall be published in display form and the newspaper shall be entitled to receive its established display rate.

(3) If it is provided by statute that an advertisement shall be published of the filing of a petition or application seeking official action, the filing, if required by other than a governmental official or agency, shall not be deemed complete unless there is deposited with the petition or application an amount sufficient to pay the cost of publication.

(4) The expense of advertisements in judicial proceedings shall be taxed as costs by the clerk of the court.

Effective: July 14, 1992

History: Amended 1992 Ky. Acts ch. 396, sec. 1, effective July 14, 1992 – Amended 1982 Ky. Acts ch. 430, sec. 4, effective July 15, 1982 – Amended 1960 Ky. Acts ch. 168, sec. 1 – Created 1958 Ky. Acts ch. 42, sec. 6.

424.170 Proof of publication.

(1) The affidavit of the publisher or proprietor of a newspaper, stating that an advertisement has been published in his newspaper and the times it was published, attached to a copy of the advertisement, constitutes prima facie evidence that the publication was made as stated in the affidavit.

(2) The affidavit of the person responsible for publishing as described in KRS 424.150, stating that an advertisement has been delivered by first class mail to each residence within the publication area, attached to a copy of the advertisement, constitutes prima facie evidence that the publication was made as stated in the affidavit and that the expenditure for the cost of postage, all supplies, and reproduction of the advertisement did not exceed the cost of newspaper publication of the advertisement.

Effective: July 15, 1982

History: Amended 1982 Ky. Acts ch. 430, sec. 5, effective July 15, 1982 – Created 1958 Ky. Acts ch. 42, sec. 7.

424.180 Advertisements of state agencies.

Any advertisement which a state officer, department or agency is required by law to have published shall, if intended to give statewide notice, be published in such newspaper or newspapers, to be designated by the Finance and Administrative Cabinet, as will provide reasonable statewide coverage. If the advertisement particularly affects a local area it shall be published, for each county in the area, in a newspaper qualified under KRS 424.120 to publish advertisements for such county. The latter publication shall be in addition to the former, if the advertisement affects the state at large as well as the local area.

History: Created 1958 Ky. Acts ch. 42, sec. 8.

424.190 Alternatives to newspaper publication abolished – Exception – Information required to be sent to Department for Local Government.

(1) If a statute gives discretion to a public officer or agency or governmental body as to the method of making an advertisement required by the statute, and if a statute provides that an advertisement may be made either by posting or by newspaper publication, the advertisement shall be made by newspaper publication in accordance with the provisions of this chapter, except as provided in subsection (2) of this section.

(2) Any city may, when the cost of the newspaper publication exceeds the cost of postage, supplies, and reproduction for the alternative method of publication, in lieu of newspaper publication of

advertisement, substitute delivery of a copy of the advertisement by first class mail to each residence within the publication area. Any city electing to use the alternative publication methods authorized by this section shall forward three (3) copies of its audit report or one (1) copy of its financial statement, whichever is applicable, to the Kentucky Department for Local Government in accordance with KRS 91A.040 and 424.220.

Effective: July 15, 1998

History: Amended 1998 Ky. Acts ch. 69, sec. 78, effective July 15, 1998 – Amended 1992 Ky. Acts ch. 34, sec. 2, effective July 14, 1992 – Amended 1990 Ky. Acts ch. 52, sec. 2, effective July 13, 1990 – Amended 1982 Ky. Acts ch. 430, sec. 6, effective July 15, 1982 – Created 1958 Ky. Acts ch. 42, sec. 9.

424.195 Supplementation of printed notice by broadcast in certain cases.

(1) Any official of the Commonwealth of Kentucky or any of its political subdivisions who is required by law to publish any legal notice or notice of event may supplement, not to exceed twelve (12) publications unless otherwise ordered by a court of competent jurisdiction thereof by use of radio or television spot announcements, or both, when, in his judgment, the public interest will be served thereby; except, that notices by political subdivisions may be made only by stations having a broadcast studio within the county of origin of the legal notice, and that broadcast notices shall call attention solely to published or posted notices required by statute.

(2) Each radio or television station broadcasting a legal notice or notice of event shall for a period of three (3) months subsequent to such broadcast retain at its office a copy of the transcript of the text of the notices actually broadcast and such shall be available for public inspection.

(3) The radio or television station which broadcasts the legal notice authorized by this section shall be entitled to receive payment of an amount equal to the customary charges of such station for such service.

(4) The publication of legal notices under this section shall be restricted to legal notices relating to those official acts of public officers requiring a final determination by order of any court of competent jurisdiction in the Commonwealth.

History: Created 1970 Ky. Acts ch. 100, sec. 1.

424.200 Repealed, 1960.

History: Repealed 1960 Ky. Acts ch. 168, sec. 2 – Created 1958 Ky. Acts ch. 42, sec. 10.

Catchline at repeal: Notice when no newspaper available.

424.210 Official newspapers abolished.

No official newspaper shall be designated by any governmental unit for the publication of advertisements for such unit.

History: Created 1958 Ky. Acts ch. 42, sec. 11.

424.220 Financial statements.

- (1) Excepting officers of a city of the first class, a county containing such a city, a public agency of such a city or county, or a joint agency of such a city and county, or of a school district of such a city or county, and excepting officers of a city of the second class or an urban-county government, every public officer of any school district, city, county, or subdivision, or district less than a county, whose duty it is to collect, receive, have the custody, control, or disbursement of public funds, and every officer of any board or commission of a city, county or district whose duty it is to collect, receive, have the custody, control, or disbursement of funds collected from the public in the form of rates, charges, or assessments for services or benefits, shall at the expiration of each fiscal year prepare an itemized, sworn statement of the funds collected, received, held, or disbursed by him during the fiscal year just closed, unless he has complied with KRS 424.230. Pursuant to subsections (2) and (3) of KRS 91A.040, each city of the sixth class shall prepare an itemized, sworn statement of the funds collected, received, held, or disbursed by the city which complies with the provisions of this section.
- (2) The statement shall show:
 - (a) The total amount of funds collected and received during the fiscal year from each individual source; and
 - (b) The total amount of funds disbursed during the fiscal year to each individual payee and the purpose for which the funds were expended.
- (3) Only the totals of amounts paid to each individual as salary or commission and public utility bills shall be shown. The amount of salaries paid to all non-elected county employees shall be shown as lump-sum expenditures by category, including, but not limited to, road department, jails, solid waste, public safety, and administrative personnel.
- (4) The amount of salaries paid to all teachers shall be shown as a lump-sum instructional expenditure for the school district and not by amount paid to individual teachers. The amount of salaries paid to all other employees of the board shall be shown as lump-sum expenditures by category, including, but not limited to, administrative, maintenance, transportation, and food service. The local board of education and the fiscal court shall have accessible a factual list of individual salaries for public scrutiny and the local board and the fiscal court shall furnish by mail a factual list of individual salaries of its employees to a newspaper qualified under KRS 424.120 to publish advertisements for the district, which newspaper may then publish as a news item the individual salaries of school or county employees.
- (5) The officer shall procure and include in or attach to the financial statement, as a part thereof, a certificate from the cashier or other proper officer of the banks in which the funds are or have been deposited during the past year, showing the balance, if any, of funds to the credit of the officer making the statement.
- (6) The officer shall, except in a city electing to publish its audit in lieu of the financial statement in accordance with KRS 91A.040(b), within sixty (60) days after the close of the fiscal year cause the financial statement to be published in full in a newspaper qualified under KRS 424.120 to publish advertisements for the city, county, or district, as the case may be. Promptly after the publication is made, the officer shall file a written or printed copy of the advertisement with proof of publication, in the office of the county clerk of the county and with the Auditor of Public Accounts. Promptly after the publication is made, the officer shall also file one (1) copy of the financial statement with the Kentucky Department for Local Government.

(7) In lieu of the publication requirements of subsection (6) of this section, the appropriate officer of any municipally-owned electric, gas, or water system may elect to satisfy the requirements of subsection (6) of this section by:

- (a) Preparation of a certified audit by a certified public accountant, performed in accordance with generally accepted principles of accounting, for the fiscal year;
- (b) Publishing in a newspaper qualified under KRS 424.120 to publish advertisements for the city, county, or district as the case may be, the statement of revenue and expenditures from such audit, together with the statement that the audit report is available for inspection at the offices of the utility; and
- (c) Making such audit available for inspection on request of anyone during normal working hours of the utility.

(8) In lieu of the publication requirements of subsection (6) of this section, the appropriate officer of a county may elect to satisfy the requirements of subsection (6) of this section by publishing an audit, prepared in accordance with KRS 43.070 or 64.810, in the same manner that city audits are published in accordance with KRS 91A.040(7).

Effective: July 15, 1998

History: Amended 1998 Ky. Acts ch. 69, sec. 79, effective July 15, 1998 – Amended 1990 Ky. Acts ch. 52, sec. 3, effective July 13, 1990 – Amended 1988 Ky. Acts ch. 32, sec. 2, effective July 15, 1988 – Amended 1984 Ky. Acts ch. 277, sec. 1, effective July 13, 1984 – Amended 1982 Ky. Acts ch. 430, sec. 7, effective July 15, 1982 – Amended 1978 Ky. Acts ch. 384, sec. 526, effective June 17, 1978 – Amended 1976 Ky. Acts ch. 71, sec. 1 – Amended 1962 Ky. Acts ch. 170, sec. 1 – Amended 1960 Ky. Acts ch. 168, sec. 1 – Created 1958 Ky. Acts ch. 42, sec. 12.

424.230 Optional monthly or quarterly statements.

Any officer who is subject to the provisions of KRS 424.220 may elect to prepare and publish monthly or quarterly statements, in lieu of the annual statements required by KRS 424.220. All of the provisions of KRS 424.220 shall be applicable to such a monthly or quarterly statement except that (1) the statement shall cover only the preceding month or quarter, as the case may be, and (2) the publication shall be made within thirty (30) days after the end of the month or quarter, as the case may be. Any officer who has elected to proceed under this section shall not be exempted from the requirements of KRS 424.220 for any fiscal year unless he has caused to be prepared and published, in accordance with this section, a proper statement for each month or quarter of the fiscal year.

History: Created 1958 Ky. Acts ch. 42, sec. 13.

424.240 County or city budget.

Immediately following the adoption of an annual budget by any county or city other than one of the first class, the county or city clerk shall cause a summary of the budget or the text of the budget ordinance to be advertised for the county or city by publication in a newspaper.

Effective: July 13, 1984

History: Amended 1984 Ky. Acts ch. 201, sec. 2, effective July 13, 1984 – Amended 1960 Ky. Acts ch. 168, sec. 1 – Created 1958 Ky. Acts ch. 42, sec. 14.

424.250 School district budget.

At the same time that copies of the budget of a school district are filed with the clerk of the tax levying authority for the district, as provided in KRS 160.470, the board of education of the district shall cause the budget to be advertised for the district by publishing a copy of the budget in the newspaper.

History: Created 1958 Ky. Acts ch. 42, sec. 15.

424.260 Bids for materials, supplies, equipment, or services.

(1) Except where a statute specifically fixes a larger sum as the minimum for a requirement of advertisement for bids, no city, county, or district, or board or commission of a city or county, or sheriff or county clerk, may make a contract, lease, or other agreement for materials, supplies except perishable meat, fish, and vegetables, equipment, or for contractual services other than professional, involving an expenditure of more than ten thousand dollars (\$10,000) without first making newspaper advertisement for bids.

(2) If the fiscal court requires that the sheriff or county clerk advertise for bids on expenditures of less than ten thousand dollars (\$10,000), the fiscal court requirements shall prevail.

(3) (a) Nothing in this statute shall limit or restrict the ability of a local school district to acquire supplies and equipment outside of the bidding procedure if those supplies and equipment meet the specifications of the contracts awarded by the Division of Purchases or a federal, local, or cooperative agency and are available for purchase elsewhere at a lower price. A board of education may purchase those supplies and equipment without advertising for bids if, prior to making the purchases, the board of education obtains certification from the district's finance or purchasing officer that the items to be purchased meet the standards and specifications fixed by state price contract, federal (GSA) price contract, or the bid of another school district whose bid specifications allow other districts to utilize their bids, and that the sales price is lower than that established by the various price contract agreements or available through the bid of another school district whose bid specifications would allow the district to utilize their bid.

(b) The procedures set forth in paragraph (a) of this subsection shall not be available to the district for any specific item once the bidding procedure has been initiated by an invitation to bid and a publication of specifications for that specific item has been published. In the event that all bids are rejected, the district may again avail itself of the provisions of paragraph (a) of this subsection.

(4) This requirement shall not apply in an emergency if the chief executive officer of the city, county, or district has duly certified that an emergency exists, and has filed a copy of the certificate with the chief financial officer of the city, county, or district, or if the sheriff or the county clerk has certified that an emergency exists, and has filed a copy of the certificate with the clerk of the court where his necessary office expenses are fixed pursuant to KRS 64.345 or 64.530, or if the superintendent of the board of education has duly certified that an emergency exists, and has filed a copy of the certificate with the chief state school officer.

Effective: July 15, 1996

History: Amended 1996 Ky. Acts ch. 89, sec. 5, effective July 15, 1996 – Amended 1992 Ky. Acts ch. 178, sec. 1, effective July 14, 1992 – Amended 1990 Ky. Acts ch. 95, sec. 1, effective July 13, 1990 – Amended 1982 Ky. Acts ch. 282, sec. 4, effective April 2, 1982 – Amended 1978 Ky. Acts ch. 197, sec. 12, effective June 17, 1978 – Amended 1974 Ky. Acts ch. 97, sec. 1 – Amended 1972 Ky. Acts ch. 147, sec. 1 – Amended 1960 Ky. Acts ch. 168, sec. 1 – Created 1958 Ky. Acts ch. 42, sec. 16.

424.270 Local administrative regulations.

No general regulation of uniform application throughout the publication area promulgated by an officer, board or commission of a city, county, or district, which is intended to impose liabilities or restrictions upon the public shall be valid unless and until it, or a notice of such promulgation, together with a statement where the original regulation may be examined by the public, has been advertised by newspaper publication.

History: Amended 1960 Ky. Acts ch. 168, sec. 1 – Created 1958 Ky. Acts ch. 42, sec. 17.

424.280 Due date of ad valorem taxes.

Every officer whose duty it is to collect any ad valorem tax for the state or for any political subdivision of the state shall cause notice of the due date of the tax to be advertised by newspaper publication, and shall not be given a quietus for the taxes collected unless he submits proof of such publication.

History: Created 1958 Ky. Acts ch. 42, sec. 18.

424.290 Election ballot.

(1) Not less than three (3) days before any primary or regular election the county clerk shall cause to be published in a newspaper a copy of the face of the voting machines, or where an electronic or electromechanical voting system is used, a copy of the ballot cards or supplementary material on which appear the names of candidates or issued to be voted upon. Where the lists of candidates or issues to be voted upon differ for various precincts within the county, the county clerk shall cause to be published only one (1) set of data with appropriate notations showing the differences in the various precincts. If supplemental paper ballots have been approved as provided in KRS 118.215, the paper ballot shall be published at the same time as other material required to be published by this subsection. The cost of publication shall be paid by the county, except that the cost of publishing any voting data required to be published by this subsection that is limited to a city election or a district election other than a school district election shall be paid by the city or the district as the case may be.

(2) “Copy,” as used in subsection (1) of this section, means a summary of candidates and issues to be voted upon showing all the pertinent information that will appear, upon which the voters will cast their votes at a particular polling place.

Effective: July 15, 1982

History: Amended 1982 Ky. Acts ch. 360, sec. 84, effective July 15, 1982 – Amended 1978 Ky. Acts. Ch. 384, sec. 527, effective June 17, 1978 – Amended 1976 (1st Extra.

Sess.) Ky. Acts ch. 1, sec. 15 – Amended 1972 Ky. Acts ch. 188, sec. 67 – Amended 1962 Ky. Acts ch. 213, sec. 1 – Amended 1960 Ky. Acts ch. 168, sec. 1 – Created 1958 Ky. Acts ch. 42, sec. 19.

424.300 Public Service Commission hearings.

Notices of hearings by the Public Service Commission upon applications by public utilities for rate increases or reduction or discontinuance of service, except where advertised by mail, shall be advertised by the applicant utility in accordance with such reasonable regulations as the commission may prescribe by newspaper publication in the areas that will be affected.

Effective: July 15, 1982

History: Amended 1982 Ky. Acts ch. 242, sec. 6, effective July 15, 1982 – Created 1958 Ky. Acts ch. 42, sec. 20.

424.310 Railroad Commission hearings.

Notices of hearings by the Railroad Commission upon applications by a railroad for rate increase or a reduction or discontinuance of service shall be advertised by the commission by newspaper publication in the areas that will be affected.

History: Created 1958 Ky. Acts ch. 42, sec. 21.

424.320 Repealed, 1960.

History: Repealed 1960 Ky. Acts ch. 139, sec. 15 – Created 1958 Ky. Acts ch. 42, sec. 22.

Catchline at repeal: Motor transportation hearings.

424.330 Publication of lists of delinquent taxes by counties and cities – Fee allowance.

(1) When the sheriff of any county files with the fiscal court a list of uncollectible delinquent taxes, in accordance with KRS 134.360, the fiscal court shall promptly cause a list, showing the name of and amount due from each delinquent taxpayer, to be advertised by newspaper publication. A fee of three dollars (\$3) per name per publication shall be added to the amount of each tax claim published as publication costs.

(2) Cities may publish a list of uncollected delinquent taxes levied under Section 181 of the Kentucky Constitution, showing the name of and the amount due from each delinquent taxpayer, to be advertised by newspaper publication. A fee of three dollars (\$3) per name per publication may be added to the amount of each tax claim published as publication costs.

Effective: July 15, 1994

History: Amended 1994 Ky. Acts ch. 73, sec. 2, effective July 15, 1994 – Amended 1992 Ky. Acts ch. 73, sec. 1, effective July 14, 1992 – Amended 1988 Ky. Acts ch. 32, sec. 3, effective July 15, 1988 – Created 1958 Ky. Acts ch. 42, sec. 23.

424.340 Publication of notice of fiduciary appointments and date for presentation of creditors' claims.

The clerk of the probate court shall, at least once each month, cause to be published in the

newspaper meeting the requirements of KRS 424.120, a notice setting forth all fiduciary appointments made since the last publication and including at least the following information: the name and address of the decedent or ward, the name and address of the fiduciary, the date of the fiduciary's appointment, and the name and address of the attorney representing the fiduciary, if any, and the date by which claims of creditors must be presented. The clerk may charge each fiduciary a fee not to exceed the actual proportionate cost of said notice. Publication of this notice shall neither enlarge nor reduce the obligation of a creditor to present a timely claim, nor the liability of the fiduciary or distributee to pay the same.

Effective: July 15, 1988

History: Amended 1988 Ky. Acts ch. 90, sec. 28, effective July 15, 1988 – Amended 1980 Ky. Acts ch. 188, sec. 292, effective July 15, 1980; and ch. 259, sec. 29, effective July 15, 1980 – Amended 1970 Ky. Acts ch. 257, sec. 5 – Amended 1960 Ky. Acts ch. 168, sec. 1 – Created 1958 Ky. Acts ch. 42, sec. 24.

424.350 Repealed, 1960.

History: Repealed 1960 Ky. Acts ch. 168, sec. 2 – Created 1958 Ky. Acts ch. 42, sec. 25.

Catchline at repeal: Application for appointment as fiduciary.

424.360 Invitation to bid on municipal bonds.

No sale of general obligation bonds or revenue bonds, except bonds issues for the purpose of facilitating the construction, renovation, or purchase of new or existing housing as set forth in KRS 58.125, of any governmental unit or political subdivision, or agency thereof, shall be made except upon newspaper advertisements for bids, published for the publication area constituted by the political subdivision or government unit and published to afford statewide notice. If the bonds are in principal amount of ten million dollars (\$10,000,000) or more, an advertisement for bids shall also be published in a publication having general circulation among bond buyers.

Effective: July 14, 1992

History: Amended 1992 Ky. Acts ch. 210, sec. 1, effective July 14, 1992 – Amended 1986 Ky. Acts ch. 259, sec. 2, effective July 15, 1986 – Amended 1984 Ky. Acts ch. 157, sec. 1, effective July 13, 1984 – Amended 1960 Ky. Acts ch. 168, sec. 1 – Created 1958 Ky. Acts ch. 42, sec. 26.

424.370 Judicial sale of real property.

Upon request made to the master commissioner by any person who will have a substantial interest in the proceeds of a judicial sale of real estate, the master commissioner shall cause the required advertisement of sale to be published in display form.

History: Created 1958 Ky. Acts ch. 42, sec. 27.

424.380 Failure to comply with publication requirements.

Any resolution, regulation, ordinance or other formal action of any public agency which is required to be published, that is adopted without compliance with the publication requirements of this

chapter, shall be voidable by a court of competent jurisdiction. The Circuit Courts of this state shall have the jurisdiction to enforce the purposes of this chapter, by injunction or other appropriate order, upon application by any citizen of this state. The cost of all proceedings, including a reasonable fee for the attorney of the citizen bringing the action, shall be assessed against the unsuccessful party.

Effective: July 15, 1982

History: Created 1982 Ky. Acts ch. 430, sec. 8, effective July 15, 1982.

424.990 Penalties.

Any person who violates any provision of KRS 424.110. to 424.370 shall be fined not less than fifty dollars (\$50) nor more than five hundred dollars (\$500). In addition, any officer who fails to comply with any of the provisions of KRS 424.220, 424.230, 424.240, 424.250, 424.290 or 424.330 shall, for each such failure, be subject to a forfeiture of not less than fifty dollars (\$50) nor more than five hundred dollars (\$500), in the discretion of the court, which may be recovered only once, in a civil action brought by any citizen of the city, county or district for which the officer serves. The costs of all proceedings, including a reasonable fee for the attorney of the citizen bringing the action, shall be assessed against the unsuccessful party.

History: Amended 1960 Ky. Acts ch. 168, sec. 1 – Created 1958 Ky. Acts ch. 42, sec. 28.