

SECTION 27. A NEW SECTION OF KRS CHAPTER 344 IS CREATED TO READ AS FOLLOWS:

**344.025 Construction of KRS Chapter 18A [Eff. 7-15-86]**

*No provision in this chapter shall be construed to preclude any classified or unclassified state employee from appealing to the personnel board any action alleged to be in violation of laws prohibiting discrimination based on sex, age, religion, or race or national origin, in accordance with this chapter.*

Section 28. KRS 18A.055, Board elections to be held by department—Campaign restrictions, and KRS 18A.360 Increase or reduction of annual increment, is repealed.

**18A.055 Board elections to be held by department—Campaign restrictions [Eff. 7-15-86]**

**18A.360 Increase or reduction of annual increment [Eff. 7-15-86]**

Approved April 11, 1986

CHAPTER 495

(HB 810)

AN ACT relating to a public utility.

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

Section 1. KRS 278.012 is amended to read as follows:

**278.012 Water association subject to public service commission; exception [Eff. 7-15-86]**

Notwithstanding any other provisions of the Kentucky Revised Statutes, any water association formed for the purpose of furnishing water services to the general public pursuant to KRS Chapter 273 is deemed to be and shall be a public utility and shall be subject to the jurisdiction of the public service commission in the same manner and to the same extent as any other utility as defined in KRS 278.010, *except when a wholesale supplier selling water to a water association increases its rates, the water association shall have the authority to increase its rates commensurate with the wholesale supplier without prior approval by the commission. Within twenty (20) days after any such increase in rates, the association shall file its revised tariffs with the commission, together with a copy of the notice from its wholesale supplier showing the increase in the rate charged to the utility, and a statement of the volume of purchased water used to calculate the increase in rates. The commission shall approve the filing or establish revised rates by order no later than thirty (30) days after the above documents are filed with it. Prior to or at the time of the first billing of the new rates, the district shall give notice to its customers of the increase.*

Section 2. KRS 278.015 is amended to read as follows:

**278.015 Water district, combined water, gas or sewer district, or water commission, a public utility subject to commission; exception [Eff. 7-15-86]**

Notwithstanding any of the provisions of KRS chapter 74 any water district, combined water, gas or sewer district, or water commission shall be a public utility and shall be subject to the jurisdiction of the public service commission in the same manner and to the same extent as any other utility as defined in KRS 278.010, *except when a wholesale supplier selling water to a water district, combined water, gas or sewer district, or water commission increases its rates, the water district, combined water, gas or sewer district shall have the authority to increase its rates commensurate with the wholesale supplier without prior approval by the commission. Within twenty (20) days after any such increase in rates, the district shall file its revised tariffs with the commission, together with a copy of the notice from its wholesale supplier showing the increase in the rate charged to the utility, and a statement of the volume of purchased water used to calculate the increase in rates. The commission shall approve the filing or establish revised rates by order no later than thirty (30)*

days after the above documents are filed with it. Prior to or at the time of the first billing of the new rates, the district shall give notice to its customers of the increase.

SECTION 3. A NEW SECTION OF KRS CHAPTER 278 IS CREATED TO READ AS FOLLOWS:

**278.545 Countywide service by major telephone company required, when [Eff. 7-15-86]**

(1) *As used in this section:*

(a) "Countywide local exchange telephone service" or "countywide service" means that no toll or distance charges are made for telephone calls which both originate and terminate within the geographical area of a county. A local exchange may embrace an area larger than a single county.

(b) "Major telephone company" means a telephone company with annual gross operating revenues of one hundred million dollars (\$100,000,000) or more.

(2) If a major telephone company serves all subscribers in a county but does not provide countywide service, and if at least two thousand (2,000) subscribers are not able to telephone the county seat of the county without paying toll charges, then the public service commission shall by order require provision of countywide local exchange telephone service within the county no later than October 1, 1987.

Became law without signature

## CHAPTER 496

(HB 843)

AN ACT relating to revenue and taxation.

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

Section 1. KRS 132.220 is amended to read as follows:

**132.220 Assessment dates; listing; owner; liability; exemptions, listing, annual review [Eff. 8-1-86]**

(1) Deposits belonging to a resident of Kentucky in any national bank not of this state or in any bank, trust company, or combined bank and trust company not organized under the laws of this state, and unmanufactured tobacco insofar as it is subject to taxation by KRS 132.190 and 132.200, shall be listed, assessed and valued as of September 1 of each year. Money in hand shall be listed, assessed, and valued as of September 1 of each year. Shares of stock, notes, bonds, accounts, and other credits, whether secured by mortgage, pledge, or otherwise, or unsecured, and all interest in such property, unless otherwise provided by law shall be listed, assessed, and valued as of the beginning of business on January 1 of each year. All other taxable property and all interest in other taxable property, unless otherwise specifically provided by law, shall be listed, assessed, and valued as of January 1, 1962, and January 1 of each year thereafter. It shall be the duty of all persons owning or having any interest in any property taxable in this state to list or have listed such property with the property valuation administrator of the county where it is located, between January 1 and March 1 in each year, except as otherwise provided by law. All persons in whose name property is properly assessed shall remain bound for the tax, notwithstanding they may have sold or parted with it.

(2) Any taxpayer who has a reasonable excuse for not listing his property before the property valuation administrator or his deputy may ~~[appear before any person authorized to administer an oath and]~~ make the necessary ~~report~~ ~~[affidavit]~~ required by the schedule as to the value of his property and may then return the schedule to the property valuation administrator. This shall be a compliance with the law in his particular case.

(3) Real property or any interest therein shall be listed in the taxing district where it is located, by the owner of the first freehold estate therein, and it shall be assessed without reference to conflicting title. If the