

REVENUE AND TAXATION

“LCN” is an abbreviation for a legal newspaper of the county, a phrase used in 25 O.S. 106

	SUBJECT AND CITATION	NUMBER OF TIMES PUBLISHED	WHERE PUBLISHED	WHEN PUBLISHED
1.	Public auction of property, real or personal, bought by state for unpaid state taxes, after one year redemption period has elapsed. 68 OS 231	One	LCN in the county where property is located	Sale may be made after giving 30 days notice
2.	Notice of suspension and forfeiture of license for failure to file franchise tax report and pay taxes. 68 OS 1212	One	LCN of general circulation in the county in which general business office of each such corporation, association or organization is located	Immediately upon receipt from Tax Commission
3.	Notice by County Assessor of date and hours of day of visit to each city, town or other place he will meet taxpayers to take lists of personal property and receive homestead exemption applications. 68 OS 2836	One	LCN	At least 10 days prior to date of County Assessor's appearance (notice may be published in manner of commercial advertising, rather than legal notice, and paid up to rates prevalent in the area for commercial advertising)
4.	Notice by Board of Equalization of increase or decrease in valuation of property. 68 OS 2882	At least one time each week for two consecutive weeks	At least one LCN	Prior to implementation of increase or decrease

REVENUE AND TAXATION (continued)

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	SUBJECT AND CITATION	NUMBER OF TIMES PUBLISHED	WHERE PUBLISHED	WHEN PUBLISHED
5.	Publication of financial statements and itemized statements of estimated needs and probable income from sources including ad valorem tax for current fiscal year of County Commissioners, city and town governing bodies, and boards of education of school districts. 68 OS 3002	One	In newspaper published in such political subdivision; if no such newspaper then LCN	Prior to or within five days of filing deadline as follows: counties on or before August 17; incorporated towns by August 22; cities by August 27; and school districts by October 1 — or within five days after filing with county excise board by above dates
6.	Publication of estimate of needs by County Excise Board when estimate submitted improperly or inadequately by political subdivisions. 68 OS 3007	One in weekly — two consecutive issues of daily newspaper.	LCN	As soon as possible
7.	Notice of time and place for hearings by County Excise Board where taxpayers may appear and be heard for or against statements of estimated needs as certified by political subdivisions. 68 OS 3013	One	LCN	As determined by County Excise Board at its first annual meeting
8.	Notice of request for supplemental appropriations by political subdivisions. 68 OS 3021	At least one	LCN	At least three days prior to date Excise Board considers request
9.	Publication by County Clerk that budgets and levies of political subdivisions are on file in his office for the inspection of any citizen. 68 OS 3022	One	LCN	Immediately after copy of budgets and levies received by County Clerk

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	SUBJECT AND CITATION	NUMBER OF TIMES PUBLISHED	WHERE PUBLISHED	WHEN PUBLISHED
10.	Notice of illegality of any levy by political subdivision and that refund will be made of excess tax collected. 68 OS 3030	One	LCN	Within 30 days from final determination of the illegality of all levies
11.	Publication by County Treasurer of names and addresses of persons owing delinquent personal property taxes stating amount due and if not paid within 30 days from date of publication shall be certified to County Clerk as tax lien. 68 OS 3102	One	LCN	Within 60 days after April 1, and at least 30 days prior to docketing of personal tax lien
12.	Notice of sale of real property for delinquent taxes and special assessments by County Treasurer. 68 OS 3106	Once each week for two consecutive weeks	LCN in the county to be designated by the County Treasurer	Prior to the third Friday in September preceding the sale
13.	Notice of resale of real estate that was purchased by the county at delinquent tax sale and unredeemed for two years from date of sale. 68 OS 3127	Once a week for four consecutive weeks	LCN to be designated by the County Treasurer	Preceding such sale
14.	Sale of property acquired by the county under provisions of the resale tax laws. 68 OS 3135	Once a week for three consecutive weeks	LCN	Preceding the sale

ROADS, BRIDGES AND FERRIES

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	SUBJECT AND CITATION	NUMBER OF TIMES PUBLISHED	WHERE PUBLISHED	WHEN PUBLISHED
1.	Notice of intent by county commissioners to open, establish, reserve, or condemn roads on section lines. 69 OS 646	Once per week for three consecutive weeks	LCN where hearing to be held	At least 21 days prior to hearing date
2.	Transportation Commission bid notice for lands, materials, equipment, and supplies. 69 OS 1001	Two consecutive issues	Weekly LCN where land situated	Prior to bided reception
3.	Notice by Department of Public Highways of land condemnation. 69 OS 1203	Two	LCN in general circulation in county	10 days prior to summoning "commissioners" where "non-resident, unknown heirs" or others cannot be located
4.	Notice of time to protest resolution of necessity for limited access road. 69 OS 1307	Six consecutive issues of daily or two consecutive issues of weekly	LCN having general circulation in city	Owners have 15 days after last publication to file written protest
5.	Notice of solicitation for sealed proposals for furnishing materials and performing work and construction of limited access facility. 69 OS 1310	Two consecutive Thursday issues of daily or two consecutive issues of weekly	LCN in city or county	Prior to consideration by the governing body
6.	Notice of hearing on complaints to Commissioner's report on assessment for limited access road. 69 OS 1317	Five consecutive issues of daily or two consecutive issues of weekly	LCN in city or county	Time fixed for hearing shall be not less than five, no more than 15 days from date of last publication

ROADS, BRIDGES AND FERRIES (continued)

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	SUBJECT AND CITATION	NUMBER OF TIMES PUBLISHED	WHERE PUBLISHED	WHEN PUBLISHED
7.	Notice of hearing on assessments for cost of acquisition of condemned property. 69 OS 1321	Five consecutive issues of daily or two consecutive issues of weekly	LCN in city or county	Time fixed for hearing shall not be less than 5, no more than 15 days from date of last publication
8.	Oklahoma Turnpike Commission — Notice of contracts for construction work. 69 OS 1705	Two consecutive weekly issues	Newspaper in county where work is to be done	No date given. Assume prior to date bids closed
9.	Notice by Oklahoma Turnpike Authority of land condemnation. 69 OS 1708	Two	LCN	Upon petition and 10 days before selection of commissioners
10.	Hearing on judicial determination of validity of turnpike bonds. 69 OS 1718	One	LCN in state	Not less than 10 days prior to the date named for the hearing

SCHOOLS

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	SUBJECT AND CITATION	NUMBER OF TIMES PUBLISHED	WHERE PUBLISHED	WHEN PUBLISHED
1.	Annual preliminary estimates of the amounts of money and tax rates needed for school district for ensuing fiscal year and call for elections. 70 OS 5-134	One	LCN having general circulation in the district	At least 10 days before any necessary approval election
2.	Notice of hearing on school district budget. 70 OS 5-155	One	LCN in school district	Not less than five days before the date of the hearing
3.	Notice of date to submit claims against unencumbant balances of board of education. 70 OS 5-187	Two consecutive times in daily or once in weekly	LCN in the school district	Prior to the date for submission of claims
4.	Annexation of all or part of school district — Election. 70 OS 7-101; 70 OS 15-102	One	LCN of general circulation in the district	At least 10 days prior to the election
5.	Time and place of election to authorize issuance of bonds. 70 OS 15-102	One	LCN	At least 10 days before such election
6.	Advertisement for sealed bids for school textbooks by State Textbook Commission. 70 OS 16-103	Determined by Textbook Commission	Determined by Textbook Commission	At least two weeks prior to meeting, manner determined by Textbook Commission
7.	Sale of revenue bonds by Oklahoma Educational Television Authority. 70 OS 23-109	Two successive weeks	Daily newspaper of general circulation in state	Thursday issue for two successive weeks – Sale not less than 10 days after first publication
8.	Judicial approval of Oklahoma Educational Television Authority bonds — Notice of date of hearing by Supreme Court and right to file protest against issuance of bonds and contest legality thereof. 70 OS 23-120	One	LCN of general circulation in the state	Not less than 10 days prior to the date named for the hearing

SCHOOLS (continued)

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	SUBJECT AND CITATION	NUMBER OF TIMES PUBLISHED	WHERE PUBLISHED	WHEN PUBLISHED
9.	Application for approval of stadium and sports arena by independent school districts in which is included a city of not less than 140,000 according to last Federal Census — Notice of date of hearing by Supreme Court — Right to file protest against issuance of bonds and contest legality thereof. 70 OS 821.8	One	LCN of general circulation in the independent school district	Not less than 10 days prior to the date named for the hearing
10.	Junior College construction bonds — Approval by Supreme Court — Notice that persons may file protests against and contest legality thereof. 70 OS 2210	One	Newspaper of general circulation in the state	Not less than 10 days prior to the date named for the hearing
11.	Supreme Court approval of bonds of universities, colleges, schools, and institutions — Notice that persons may file protests against and contest legality thereof. 70 OS 4011	One	Newspaper of general circulation in state	Not less than 10 days prior to the date named for the hearing
12.	Sale of oil and gas lease by Board of Regents of any state educational institution — Advertisement that sale will be made to the highest and best bidders. 70 OS 4301	For three weeks	LCN in county where lands are located	For a period of three weeks prior to sale

STATE CAPITAL AND CAPITOL BUILDING

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	SUBJECT AND CITATION	NUMBER OF TIMES PUBLISHED	WHERE PUBLISHED	WHEN PUBLISHED
1.	State capitol and capitol building bond sale notice. 73 OS 155	At least two consecutive weeks	LCN having general circulation in state	At least 30 days prior to the date fixed for such sale
2.	Hearing on application of Oklahoma capitol improvement authority to issue bonds. 73 OS 160	One	LCN in state	Not less than 10 days prior to the date named for the hearing

STATE GOVERNMENT

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	SUBJECT AND CITATION	NUMBER OF TIMES PUBLISHED	WHERE PUBLISHED	WHEN PUBLISHED
1.	Notice of intent to lease for oil and gas drilling lands belonging to state located on penal institution. 74 OS 97	One	Two LCN's; one published in Oklahoma County and the other in the counties where the land is located	Not less than 15 days prior to the intended lease
2.	Notice of intention to sell oil and gas mineral leases by the Office of Public Affairs. 74 OS 98	A period of at least 21 days	LCN in county where lands are located	Prior to sale
3.	Department of Central Services notice of intent to sell oil and gas leases. 74 OS 107	Period of three weeks	LCN in county where land is located	Prior to sale
4.	Notice of intent to sell capital building lands not used by state. 74 OS 128.2	One or more	LCN in Oklahoma County	Not less than 30 days prior to date of sale

STATE GOVERNMENT (continued)

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	SUBJECT AND CITATION	NUMBER OF TIMES PUBLISHED	WHERE PUBLISHED	WHEN PUBLISHED
5.	Notice of sell to dispose of real property owned state. 74 OS 129.4	At least three consecutive weeks	LCN in county or counties where property located	Solicit bids within three weeks after last notice published
6.	Notice of intent to sell property ceased as evidence when owner does not claim. 74 OS 150.11	One issue	LCN in Oklahoma County	At least five days prior to the auction
7.	Notice of Oklahoma Industrial Finance Authority to issue and sell bonds. 74 OS 856	One	LCN of general circulation in state	Not less than 10 days prior to the date of the hearing on the application
8.	Notice of intent of the Oklahoma Tourism Recreation Commission to sell mineral leases. 74 OS 1850	Period of three weeks	LCN in county where lands located	Prior to sale
9.	Oklahoma Space Industry Development Authority application to approve bond issue. 74 OS 5228	One	LCN in state	Prior to hearing

STATUTES AND REPORTS

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	SUBJECT AND CITATION	NUMBER OF TIMES PUBLISHED	WHERE PUBLISHED	WHEN PUBLISHED
1.	Publication of secretary proclamation that Oklahoma statutes 2001 have become effective. 75 OS 179	One	LCN of general circulation in state	Upon publication of 2000 sets of such statutes
2.	Legislative consideration of special or local law Okla. Const. art V, § 32	Four consecutive weeks	In city or county affected	Prior to Legislative consideration

WATER AND WATER RIGHTS

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	SUBJECT AND CITATION	NUMBER OF TIMES PUBLISHED	WHERE PUBLISHED	WHEN PUBLISHED
1.	Hearing on notice of application for water permit. 82 OS 105.11	Once a week for two consecutive weeks	LCN in county of the point of diversion and LCN of general circulation in adjacent downstream county and any other counties designated by board	Prior to the hearing
2.	Notice of application and hearing to sever and transfer water rights. 82 OS 105.22	Once a week for two consecutive weeks	LCN in county or counties where each track of land located	Final publication notice shall proceed the date of hearing by at least 30 days
3.	Notice of intent of the United States to appropriate water. 82 OS 105.29	At least two newspapers	LCN in each county or counties in which the stream system or systems are located	At least 30 days prior to the date set for the hearing
4.	Notice of hearing on petition to establish proposed water district. 82 OS 277.4	Two consecutive weeks	LCN in each county containing lands within boundaries of proposed district	Hearing date shall be set no earlier than 30 days after the last publication date of said notice
5.	Petition to organize irrigation flood control reforestation or soil erosion prevention districts. 82 OS 502	Two successive weeks	LCN where any part of proposed district is located	Prior to taking action on the petition
6.	Notice of bids on conservancy district contracts exceeding \$50,00.00. 82 OS 569	Once a week for three consecutive weeks	LCN in each county where any part of work under terms of contract is to be performed	Bids excepted on date of last publication shall not be less than 14 days from first publication

WATER AND WATER RIGHTS (continued)

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	SUBJECT AND CITATION	NUMBER OF TIMES PUBLISHED	WHERE PUBLISHED	WHEN PUBLISHED
7.	Notice of hearing on proposed annexation to master water conservation district. 82 OS 667	Once each week for three consecutive weeks	LCN having general circulation in territory	Last publication at least 10 days prior to the date of such hearing
8.	Notice of hearing on annual yield of ground water basin or sub basin. 82 OS 1020.6	At least once per week for two consecutive weeks	LCN in each county having lands that overlie the basin or sub basin	The last publication shall be at least 30 prior to the date of the hearing
9.	The notice of hearing on additional classification of waters. 82 OS 1085.30	At least two consecutive weeks	LCN in county or counties in the area affected	Prior to the hearing
10.	Notice of intent to conduct weather modifications. 82 OS 1087.13	Two consecutive weeks	LCN in county or counties where operation to be conducted and where area is to be affected	Prior to authorizing weather modifications
11.	Notice of election on assessment to conduct weather modification. 82 OS 1087.24	Once weekly for four weeks	LCN	Prior to the auction
12.	Notice of hearing on appraisal to conduct weather modification. 82 OS 1087.26	For two weeks	LCN	Prior to the hearing
13.	Notice of election to accept obligations of a port authority. 82 OS 1102	Once a week for two successive weeks	LCN	First publication must be at least ten days prior to the election
14.	Notice of port authority construction contract exceeding \$25,000 bids. 82 OS 1112 (61 OS 102 ¶6)	Two consecutive weekly issues	LCN in county where work to be done	Twenty days prior to bid opening
15.	Notice of auction on water rights bonds. 82 OS 1133	At least once a week for two successive weeks	LCN in county where principle office support authority located	At least 14 days in advance of the time of receiving bids

Water and Water Rights (continued)

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	SUBJECT AND CITATION	NUMBER OF TIMES PUBLISHED	WHERE PUBLISHED	WHEN PUBLISHED
16.	Notice of hearing on petition concerning rural water sewer gas and solid waste management districts. 82 OS 1324.5	Two consecutive weeks	LCN in each county containing lands embraced within the boundaries of proposed district	Prior to leaving
17.	Notice of hearing on petition to organize rural water sewer gas and solid waste management districts. 82 OS 1324.32	At least one day	LCN in county or counties embraced in the proposed district	10 days prior to the hearing
18.	Scenic River Commission — Notice of proposed "scenic river area" — Notice must include map or drawing of proposed area and time and place of meeting in each county affected. 82 OS 1458	Reasonable	LCN in counties affected by the proposed "scenic river area"	Before "scenic river area" proposal can be taken to the legislature

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