(2) A TAXING AUTHORITY DOES NOT MEET THE REQUIREMENTS OF THIS SECTION UNTIL IT PROVIDES TO THE DEPARTMENT:

(I) ON OR BEFORE 15 DAYS AFTER THE DATE OF THE ADVERTISEMENT REQUIRED BY THIS SECTION A COPY OF THE ENTIRE NEWSPAPER PAGE THAT CARRIED THE MEETING NOTICE REQUIRED BY THIS SECTION; OR

(II) THE EVIDENCE THAT THE DEPARTMENT REQUIRES OF THE MAILING OF THE NOTICES DESCRIBED IN SUBSECTION (C) OF THIS SECTION.

(C) NOTICE OF RATE CHANGE.

IF A TAXING AUTHORITY INTENDS TO SET A COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX RATE THAT EXCEEDS THE CONSTANT YIELD TAX RATE, IT SHALL ADVERTISE TO THE PUBLIC BY:

(1) PLACING AN ADVERTISEMENT THAT SATISFIES THE DEPARTMENT AND MEETS THE REQUIREMENTS OF THIS SECTION IN A NEWSPAPER OF GENERAL CIRCULATION IN THE JURISDICTION OF THE TAXING AUTHORITY; OR

(2) MAILING A NOTICE THAT MEETS THE REQUIREMENTS OF THIS SECTION TO EACH PROPERTY TAXPAYER WHO RESIDES IN THE JURISDICTION.

(D) FORM AND PLACEMENT OF ADVERTISEMENT.

(1) THE ADVERTISEMENT SHALL BE AT LEAST 1/4 OF A PAGE IN SIZE FOR COUNTIES AND 1/8 OF A PAGE IN SIZE FOR MUNICIPAL CORPORATIONS.

(2) THE TYPE THAT IS USED IN THE ADVERTISEMENT SHALL BE:

(I) AT LEAST 18 POINT FOR COUNTIES; AND

(II) AT LEAST 12 POINT WITH ALL LETTERS CAPITALIZED FOR MUNICIPAL CORPORATIONS.

(3) THE ADVERTISEMENT MAY NOT BE PLACED WITH LEGAL NOTICES OR CLASSIFIED ADVERTISEMENTS.

(E) CONTENTS OF NOTICE.

THE NOTICE SHALL STATE:

(1) THAT THE MEETING IS BEING HELD TO HEAR COMMENTS REGARDING AN INCREASE IN THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX RATE THAT WILL MAKE THE RATE EXCEED THE CONSTANT YIELD TAX RATE; AND

(2) THE DAY, TIME, AND LOCATION OF THE MEETING.