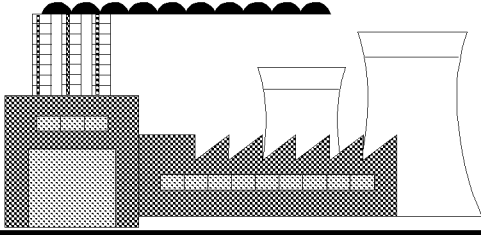


PROPERTY TAX NEWS



Vol. 9 No.4

October - December, 1999

LEGISLATION FOR THE 2000 GENERAL ASSEMBLY

The General Assembly which convenes January 4, 2000, promises to be a historic session. For the first time in 200 years, Kentucky will have a governor returning for a second straight term. Governor Patton will be working with a Senate of 20 Republicans and 18 Democrats, and a House of 64 Democrats and 35 Republicans. This General Assembly will be the first in history with the power to exempt any type of personal property from taxation, by virtue of the authority granted by the amendment to the Constitution of Kentucky which was approved by the voters last fall.

Already, three bills have been pre-filed which would eliminate or drastically reduce the state property tax rate on motor vehicles (BR 90, 98, 296). These measures would have an impact of approximately \$80 million per year on the General Fund. Four other bills have been pre-filed which would change the administration of the Homestead Exemption, three of which would call for a Constitutional amendment by referendum and one of which would amend KRS 132.810 (BR 63, 493, 818, 943). Another pre-filed bill would expand the enterprise zone designation another ten years (BR 822). A bill which would eliminate all remaining intangible property taxes (BR 910) has also been pre-filed, and consists of 20 separate sections and 35 pages. The last bill to be pre-filed would prescribe a valuation methodology for federally subsidized housing, requiring PVAs to use the income approach to value (BR 1174).

The Revenue Cabinet's legislative package currently has four property tax components. Of interest to PVAs and

deputies is a bill which would allow the Revenue Cabinet to award them lump sum payments for accrued annual leave and compensatory time upon severance from employment. This bill was originally drafted for the 1998 General Assembly but failed to pass. Another bill would amend all statutes which were affected by the *St. Ledger* decision, which effectively ended the taxation of stocks and mutual funds as intangible personal property. The unmined minerals program would be the subject of another bill, which would change the filing date back to March 1 and expand the audit authority of the unmined minerals compliance program. The last bill would make a number of changes in the personal property audit program.

All of the above information of course is subject to change once the session begins in earnest. One way to keep current on the latest developments in Frankfort is to visit the Kentucky Legislature Homepage. This internet site, maintained by the Legislative Research Commission, is quite impressive and has recently been expanded and overhauled to make navigation easier. All of the current information on every bill can be found in the "Legislation and Legislative Record" section. The address of this web site is:

<http://www.lrc.state.ky.us/home.htm>

The Revenue Cabinet will continue to monitor Legislative activity and keep PVAs informed of the status of bills which could potentially impact property tax. As in prior years, a series of regional meetings will be held upon the conclusion of the 2000 session in order to brief PVAs on legislative changes. For

answers to questions or information regarding legislation contact Nick Kearney, Tax Consultant, Division of Tax Policy, at (502) 564-6843.



SCHAAF APPOINTED TO FAMILIES AND CHILDREN CABINET; HAYDON APPOINTED REVENUE SECRETARY

Revenue Cabinet Secretary Sarah Jane Schaaf has been appointed Executive Director of Performance Enhancement in the Families and Children Cabinet. Schaaf's duties will include quality assurance, contract management, and program monitoring. Schaaf joined the Cabinet in February of 1998.

Deputy Secretary Mike Haydon has been appointed to replace Schaaf as Secretary. Haydon has served as deputy secretary since January of 1999 and has worked in state government since 1975. He served as Commissioner of the Department of Property Valuation from April 1996 until December 1998. Haydon was the Washington County PVA from 1985-88, and also served as Deputy Secretary of the Revenue Cabinet during the administration of Governor Wallace Wilkinson.



LETTER FROM THE DIRECTOR

by Debra Eucker

Effective January 1st, I will be returning full time to the Department of Law to serve as the Director of Legal Services. I have worked with the Department of Property Valuation since I arrived at the Cabinet in 1991. As an attorney, I worked primarily on real property tax matters and litigation and became an unofficial fixture at the PVA fall conference's legal round table. In 1997, I was given the opportunity to work officially with the PVAs and the Department as the Director of Local Valuation.

Our Division is a small but dedicated team and together we have accomplished a lot during our two and one-half years together. My thanks to Tom, Nancy, Paul, Lee, Teresa, Greg and the "Trim boys", Denny, John, and Agnes and the "field reps" for their willingness to try out new ideas and their dedication to the work we do.

I have thoroughly enjoyed my work and know that I will be a better attorney and administrator in my new position because of my experiences here. I do hope to reinstate my unofficial fixture status at the fall conference and hope to see you at the next legal round table!



PENDLETON COUNTY PVA RETIRES

Jim Kimble, Pendleton County Property Valuation Administrator, retired November 30, 1999. Kimble served as PVA in Pendleton County for thirty years.

Six persons participated in a special qualifying examination for candidates desiring to seek the office of PVA administered by the Department on December 18.



MARK YOUR CALENDARS

Conference dates for 2000 have been set:

The IAAO/URISA "Integrating GIS & CAMA 2000" Conference is scheduled for April 16 - 19 at the Fountainbleau Hilton Resort in Miami Beach, Florida.

The GIS Conference is scheduled for June 5 - 8 at the University Plaza in Bowling Green.

The PVA Summer Conference is scheduled for the week of July 24 at the Hilton Greater Cincinnati Airport in Florence.

The International Association of Assessing Officers (IAAO) Annual Conference is scheduled for September 10 - 13 in Edmonton, Canada.

The annual Conference on Assessment Administration is scheduled for October 23 - 26 at the Holiday Inn North in Lexington.

Mark your calendars now to attend these events. Specific information regarding conference activities will be released as it becomes available.



PVA APPOINTEES WIN ELECTION

During the general election on November 2, five PVA appointees were elected to fill the remainder of the terms in their office.

Mariann Dunn won election in Campbell County, defeating Republican Kevin Gordon. Dunn was appointed PVA in Campbell County in June of 1999.

In Daviess County, Ron Durbin defeated Republican Ron Roark. Durbin was appointed PVA in March of 1999, following the retirement of Ray Gist.

James Lawson won a write-in campaign to secure the rest of his term as PVA in Menifee County. Lawson was appointed PVA in January, but lost the Democratic primary to Valerie Wells. Lawson decided to run as a write-in candidate and won.

Ohio County Democrat Jason Chinn defeated Republican David Johnston. Chinn was appointed PVA in May of 1999 to fill the vacancy created by the retirement of Emma Geary.

Washington County PVA Margaret Platt was unopposed in the November election. Platt was appointed PVA in April of 1999, following the retirement of Barbara Stumph.



DEPARTMENT SCHEDULES REGIONAL MEETINGS

Regional meetings have been scheduled for the purpose of discussing legislation enacted by the 2000 session of the General Assembly as well as any other pertinent issues. All Property Valuation Administrators should attend one of the five regional meetings listed below:

April 18	Pritchard Community Center	Elizabethtown
April 19	Kenlake State Park	Hardin
April 25	General Butler State Park	Carrollton
April 28	Dale Hollow State Park	Bow
May 2	Natural Bridge State Park	Slade

All meetings will begin at 10:00 am local time. PVAs will receive education credit on an hour-for-hour basis for attendance.

**PVA ASSOCIATION
PRESIDENT COMMENTS**

Teri Bennett, PVA Association President

As president of the Kentucky PVA Association, I would like to say thank you to the KRC and especially to the conference committee for the 1999 Conference on Assessment Administration. I thought the conference was educational, informative, and a good time for all attending. Many hard working hours are essential for a conference of this caliber to be successful and we do appreciate the time and hard work committed to this conference.

One of the important issues we, as an association, have been working on is AUDITS. The PVA Association Executive Committee, KRC, and the State Auditors Office have been proactively working on procedures and guidelines for audits in the PVA Office. I am pleased to report the accomplishment of an agreement for the PVAs to use a standardized commercial accounting software package, probably Quicken. Using this software will standardize accounting practices in all PVA offices and should expedite the time required to conduct audits and will be cost effective to PVA offices for auditing expenses. The PVA Association has also agreed to send quarterly account receivable/expenditure/budget reports to the State Auditors Office. We, in return, have asked the auditor's office (in conjunction with KRC) to establish an audit schedule based on the degree of risk. I truly believe these procedures and guidelines will be beneficial to the PVA Offices - we are professionals and want the public to know as custodians of taxpayer dollars we are responsible, ethical, and mindful of funds entrusted to our offices.

As the 2000 session begins in January and is just around the corner, the Officers and the Legislative Committee have been working with speaker Jodie Richards to finalize the wording for the PVA equitable salary bill. The bill is near completion and we hope to have a final copy in hand and distributed to all PVAs by the first week in December. Our bill will mirror House Bill 810, the bill passed in the 1998 legislative session concerning other county officials

pay and this bill will put us in line with the other officials in our respective counties. There is much work to be done - sponsorship, contacts, etc., and we will need the help and support of all PVAs. This 2000 session is predicted to be a l-o-n-g busy session and all of us must be on our toes as many issues concerning tax reform, etc. will need our attention. I appreciate the support we have always relied on, when any member(s) of the PVA Association is called upon concerning legislative issues.

I am excited and appreciate the trust you have placed in me as your president. I pledge to represent you and the Association to the best of my ability. Please call on me at any time.

From the Officers, Legislative Committee, and Executive Committee, I would like to wish each and every one of you a Happy Christmas and a wonderful New Year.



EDUCATION UPDATE

PVAs and Deputies should have received a copy of the 2000 education schedule in the mail. Please remember that registration is on a first-come, first-serve basis and students are not considered enrolled until payment is received.

Students also should have received information on the scholarship program sponsored by the PVA Association and the Kentucky Chapter of IAAO. The program was established last year to provide financial assistance for qualified counties toward the expense of taking any Kentucky Course or IAAO Course. Scholarship awards are based on the following criteria:

- current employment as a PVA or Deputy;
- membership in the PVA Association or KY Chapter of IAAO;
- status of applicant's office budget;
- availability of space in the class desired;
- applicant's progress towards a professional designation.

Anyone wishing to apply for a scholarship should submit a letter to the education committee with the following information:

- applicant's name and employer;
- type of designation desired;
- name, date and location of the class for which the scholarship is desired;
- a brief statement as to why you think you should be awarded a scholarship.

Last year the committee awarded scholarships to eight counties.

Course Revisions

The Education Committee met during the fall conference and again on December 1 and made the following decisions:

Kentucky Course 3, Advanced Personal Property Appraisal, will no longer be offered. Some of the material will be incorporated into Kentucky Course 2. Candidates for the Certified Kentucky Assessor Designation under the Personal Property Track who only need Kentucky 3 to complete their designation may substitute any other elective **for the calendar year 2000 only**. The education committee will decide at a later time what replacement course will be offered.

The Committee also approved the development of a new course that would focus on PVA office accounting practices and accounting software.

Marshall & Swift Workshops

The Department has scheduled two-day workshops on the use of Marshall and Swift Cost Guides on the following dates:

- | | |
|------------------|----------------------|
| Feb. 22 - 23 | Pine Mountain |
| Feb. 29 - Mar. 1 | Pennyrile State Park |
| March 7 - 8 | 200 Fair Oaks |

The first day will focus on residential property and the second day will focus on commercial property valuation. Anyone interested in attending these workshops should complete a registration form and mail it to Stacey Ewalt, P.O. Box 1202, Frankfort, Ky. 40602. There is no charge for the workshops.



**TRIM AND SACS UPDATES
INSTALLED AND WORKING**

Distribution and installation of the Y2K (Year 2000) update programs for both the Tax Roll Information Management (TRIM) System and the Sheriff's Automated Collection System (SACS) was completed by the TRIM Branch in early October. TRIM Version 3.3 was installed on nearly 400 computers in 98 PVA offices and SACS Version 3.1 was provided to the 73 Sheriff's Offices using SACS. The updates will bring both of these computer programs into compliance with Year 2000 standards and allow them to continue uninterrupted into the next millennium.

Both program updates were installed with a minimum amount of time and effort and did not involve any major data conversion of existing tax roll information in the PVA offices, nor of bill file information in the Sheriff's offices. TRIM Version 3.3 and SACS Version 3.1 have performed up to expectations thus far with no known major problems encountered. If there are any PVA or Sheriff's offices that have found any problems with the new programs or simply have questions about them, please call the TRIM Branch at (502) 564-8338.



**NANCY MOORE RETIRES
FROM REVENUE**

Nancy Moore, a long-time employee of the Revenue Cabinet and Property Valuation, will retire December 31. Moore began her career in Revenue in 1976 as an account clerk and spent most of her time in Property Valuation working with intangible personal property. At the time of her retirement, Moore was working in the Division of Local Valuation.



*Happy Holidays from the Staff of the
Department of Property Valuation!*



**TIVITT SUCCEEDS TO
PRESIDENCY OF KY IAAO
CHAPTER**

Bob McClearn was installed as President of the Kentucky Chapter of IAAO during the annual meeting held October 26, 1999. After the installation of officers, McClearn immediately resigned and newly elected Vice-President Shannon Tivitt was installed as President. Debbie Boyd and Susan Bailey were also sworn in as Treasurer and Secretary, respectively.

Two incumbent Executive Committee members, Vince Lang and Virgil Monroe, were re-elected and will continue to serve in the 1999-2000 term. Lee Martin, Graves County Deputy and Karen Bushart, Clark County PVA, were also elected to serve on the Executive Committee.

A special election will be held to determine a new Vice-President.

Also during the IAAO meeting, Nancy Bock was presented with the Member of the Year Award.

The quilt was raffled off Tuesday night during the reception and won by Linda Word, Metcalfe County Deputy. The Chapter was able to donate almost \$4,000 to Kosair's Children's Hospital in a special presentation Thursday night during the banquet.



**PVA ADMINISTRATIVE
SUPPORT BRANCH TO
UPDATE PVA MANUAL**

The PVA Administrative Support Section is in the process of updating the PVA Fiscal and Personnel manual. We hope to have the updates completed and mailed out to the PVA offices by mid-January 2000.

The PVA Administrative Support Section has heard your request and we would like to grant your wish . . . The staff is making plans in the year 2000 to travel and visit the PVA offices. We know that it is not possible to visit all 120 counties, but with good weather we hope to do at least three to four different ones on a monthly basis. Since we have not finalized the scheduling of which offices to visit, your input is welcome.


On behalf of Cyndi, Donna, Kim and JoJuana,
Merry Christmas and Happy New Year.



Property Tax News is a quarterly publication of the Revenue Cabinet's Department of Property Valuation dedicated to increasing communication among professionals involved in the field of assessment administration in Kentucky.

Comments and suggestions for future articles should be addressed to Cindy Meholovitch, Editor, 200 Fair Oaks Lane, Frankfort, KY 40620, (502) 564-8340.

Printing costs paid from state funds.



YEAR IN REVIEW

1999 was an eventful year in the Department of Property Valuation.

In February, the Division of State Valuation moved from the first floor of 200 Fair Oaks to the fourth floor, putting the entire Department on the same floor.

Within the Division of State Valuation:

- The *Empower Kentucky* Program collected over \$20 million in local property tax revenue, exceeding the goal by 466 percent.
- The Intangible Refund Project, related to the *St. Ledger v. Revenue Cabinet* court ruling, was completed in August with 115,685 checks totaling over \$165 million being mailed out during the whole process.
- Implementation of the "Tax Gap" program for tangible personal property increased voluntary compliance by 7,144 returns.
- MOTAX collected \$215.8 million after clerks' commissions of \$9 million. Of this, approximately \$140.2 million was returned to local governments.
- Collected over \$12 million in property tax revenue for the General Fund through the *Empower Kentucky* program, exceeding the goal by 229 percent.

Within the Division of Local Valuation:

- The statewide commercial sales file was further expanded and refined.
- Spreadsheets were developed to track collection efforts of county attorneys and to monitor the progress of the assessment and collection process in all 120 counties. Currently only one county remains off the statutory property tax calendar.
- Ratio studies were provided timely to PVAs for a second year.

- A field representative training manual was completed and the second annual regional field staff meetings were held.
- The TRIM Branch spent a big part of the year working on the Y2K bug. Distribution and installation of the update programs for both TRIM and SACS was completed in early October.
- Six new counties (Estill, Knox, Laurel, Leslie, McCreary and Metcalfe) joined the growing number of counties using SACS for property tax bill collections, bringing the total number of offices using the SACS system to 78.
- The TRIM staff also expanded its role with PVA and sheriff's offices regarding technological advice. The staff has always advised many of these local officials on issues concerning the procurement of computer hardware and software. Now they are providing assistance in the selection of digital cameras, scanners, networking computers, as well as how to access the Kentucky Information Highway.

Within the Division of Technical Support:

- Updated over 200 layers of coal seam information and 300 coal ownership maps for use in the GIS.
- Updated approximately 1,000 PVA maps and collected \$25,000 from the sale of PVA maps.
- Completed the assessment of 14,000 parcels of coal properties for a value of over \$1 billion. Identified and assessed 18,000 owners of oil and gas interests for \$547 million in assessments and \$49 million of limestone, clay and fluorospar.
- Compliance efforts resulted in 3,259 tax bills being issued for omitted property in an amount of \$5 million.

- Began work on development of a statewide GIS database for all the tax districts in Kentucky.
- Assisted in the completion of a technical manual for use in GIS implementation.
- A Geographic Information Systems team, consisting of Mike Tackett, Patti Royster and Susan Bailey was formed to assist PVAs.

In the area of personnel, several major moves took place over the year, the most recent being Debra Eucker's return to the Department of Law. Nick Kearney, Branch Manager of the Education and Research Branch, left in August to accept a position in Tax Policy. Bruce Halliday moved to the Research Branch, although he will continue to work on the state rate and the homestead exemption. Patti Royster, Manager of the PVA Administrative Support Branch, moved to the Division of Technical Support and was replaced by JoJuana Leavell-Greene. Wyatt Gregory left MOTAX to take a position as supervisor in the Motor Vehicle Usage Tax Section. Paula Dewitt left her position as Commissioner Lang's secretary to work with the Integrated Tax System and was replaced by Lynda Campbell.

Retirements throughout the year in the Division of Local Valuation included Vicki Deaton, Ron Tinsley, Bob McClearn, and Nancy Moore.

Seven PVAs (Boone, Campbell, Daviess, Menifee, Ohio, Pendleton and Washington) resigned or retired this year, resulting in the Department administering seven special examinations.

The new year will bring many challenges and changes on several fronts, but if this year is any indication, it will be a success!



1999 CONFERENCE ON ASSESSMENT ADMINISTRATION A SUCCESS

Representatives from 114 counties attended the 1999 Conference on Assessment Administration held October 25 - 29 at the Executive Inn in Paducah.

Conference began on Monday for some, with a golf outing held at Drake Creek Golf Course. Monday night, conference attendees were offered the chance to visit with several vendors during a reception that also recognized retired PVAs.

The conference officially began Tuesday with a General Session featuring the memories of former PVAs as well as some that have been in office several years. The morning session was followed by a luncheon, and two workshop sessions concluded the afternoon. Tuesday afternoon the Kentucky Chapter of IAAO hosted a reception and gave away the quilt. The winner was Linda Word, Metcalfe County Deputy.

Wednesday offered four more opportunities to attend workshop sessions and featured a buffet luncheon. Wednesday night a surprise retirement reception was held at Jeremiah's for Bob McClearn, Western Field Branch Manager.

The conference concluded with roundtable sessions on Thursday, followed by the banquet and dance. Several people managed to get into the Halloween spirit and wound up with some pretty creative costumes.

A special "thank you" goes to Nancy Bock and her staff, who assisted with registration and worked so hard on the IAAO quilt project, and to Lee Martin, who organized the golf scramble.

Unfortunately, there's no rest for the weary. Next year's conference is scheduled for Lexington and plans are already in the works.



A RECENT RETIREE COMMENTS

By Bob McClearn

Well Hello, Revenue Cabinet/Property Tax People!

This letter comes to you from old Bob McClearn (a.k.a. Papa Smurf, Santa Claus, etc.!) I just want you to know you made my last week with you a wonderful week. I shall remember it as long as my memory holds out - which I hope is a very long time. (I'm taking Gingko tablets!)

You want to talk about surprised - that is exactly what I was Wednesday night in Paducah when you all gave me such a wonderful retirement party. It was just great and I was so happy so many of you got to attend. Many of those not in attendance have called wishing me lots of luck. You really had my heart going that last week in October.

I've been following Field Man, Ron Tinsley's example; I've got a whole month of November that I'm not going to do a thing in! Sue is waiting on me hand and foot, Jerry Hume is bringing me food, and I'm just laying in bed taking life easy. . . . of course I can't eat the food Jerry brings!

I took to bed in November and, except for asking for ice, I haven't done much. So after one week of bed, I have big plans to return to better things, like real food! I also have a long waiting list for me in the year 2000 who said retiring was the thing to do?? ???!

I have enjoyed working with all of you. You are all such wonderful people. Kentucky, the property tax offices, and your counties are lucky to have you. Each and every one of you make this world and state a better place to live. God bless you all!

As most of you know, I've had surgery for prostate cancer in Owensboro. I've had excellent doctors, nurses, and friends taking wonderful care of me and I am doing great. (Thanks for all your prayers,

cards and well wishes.) God has truly blessed us with wonderful, caring people and we give thanks to Him and to you.

I've been home since November 6th taking it easy for a few weeks and hope to be back on my feet - aggravating someone soon! I want to encourage all of you to have your yearly physicals and see your doctor regularly. The sooner these things are taken care of, the better.

Once again, it's been a joy knowing each and every one of you and I hope we can keep in touch! Enjoy life and count your blessings. God is so good to us.

Goodbye for now!
Sincerely yours,
"Old Bob McClearn"



PUBLIC SERVICE BRANCH AND PVA ADMINISTRATIVE SUPPORT MOVE OFFICES

Major remodeling, construction and moving has been taking place at 200 Fair Oaks Lane. In October, the Public Service Branch moved down the hall into office space formerly occupied by the Public Information and Communication Services Branch. The PVA Administrative Support Section then moved into part of the space previously occupied by the Public Service Branch. These moves were to make room for the Division of Tax Policy and Research to move from the third floor up to the fourth floor. The space on the third floor where Tax Policy was located is being renovated and will be used for taxpayer conferences.



Education and Professional Designation Program 2000 Course Offerings

<i>Course</i>	<i>Date</i>	<i>Facility</i>	<i>Location</i>
Data Entry	February 22	200 Fair Oaks	Frankfort
Data Entry	February 23	200 Fair Oaks	Frankfort
Marshall & Swift	Feb. 22- 23	Pine Mountain State Park	Pineville
Marshall & Swift	Feb. 29 - March 1	Pennyrile State Park	Dawson Springs
Data Entry	March 2	200 Fair Oaks	Frankfort
Data Entry	March 3	200 Fair Oaks	Frankfort
Ky 6 Farm Real Property Appraisal Marshall & Swift	March 6 - 9 March 7 - 8	Rough River State Park 200 Fair Oaks	Falls of Rough Frankfort
IAAO 101 Real Property Appraisal	March 20 - 24	Best Western	Frankfort
IAAO 600 Cadastral Mapping	March 27 - 31	Best Western	Frankfort
Ky. 4 Mapping System Maintenance	April 3 - 6	Ky. Dam Village State Park	Gilbertsville
Ky. 5 Residential Real Property Appraisal	April 10 - 13	Cumberland Falls State Park	Corbin
Practical Math for Assessment Officials	April 10 - 13	Blue Licks Battlefield State Park	Mt. Olivet
Ky. 6 Farm Real Property Appraisal	April 10 - 13	Natural Bridge State Park	Slade
Ky. 7 Commercial and Industrial Appraisal	May 1 - 4	Best Western	Frankfort
Ky. 4 Mapping System Maintenance	May 8 - 11	Best Western	Frankfort
Ky. 6 Farm Real Property Appraisal	May 15 - 18	Best Western	Frankfort
IAAO 400 Assessment Administration	May 22 - 26	Best Western	Frankfort
Ky. 1 Kentucky Property Tax System	June 12 - 15	Best Western	Frankfort
Ky. 9 PVA Office Management	June 19 - 22	Best Western	Frankfort
Ky. 8 Property Tax Assessment Administration	June 26 - 29	Hampton Inn	Frankfort
Ky. 5 Residential Real Property Appraisal	June 26 - 29	Ky. Dam Village State Park	Gilbertsville
Ky. 2 Introduction to Personal Property	June 26 - 29	Lake Barkley State Park	Cadiz
IAAO 102 Income Approach to Valuation	July 10 - 14	Best Western	Frankfort
Ky. 4 Mapping System Maintenance	July 10 - 13	Natural Bridge State Park	Slade
Ky. 9 PVA Office Management	July 10 - 13	Jenny Wiley State Park	Prestonsburg
IAAO 310 Mass Appraisal Fundamentals	August 7 - 11	Best Western	Frankfort
Ky. 8 Property Tax Assessment Administration	August 14 - 17	Lake Barkley State Park	Cadiz
Ky. 1 Kentucky Property Tax System	August 21 - 24	Rough River State Park	Falls of Rough
IAAO 500 Assessment of Personal Property	August 21 - 25	Best Western	Frankfort
Ky. 9 PVA Office Management	August 28 - 31	Ky. Dam Village State Park	Gilbertsville
Ky. 2 Introduction to Personal Property	August 28 - 31	Pine Mountain State Park	Pineville
Ky. 2 Introduction to Personal Property	September 18 - 21	Best Western	Frankfort
Ky. 5 Residential Real Property Appraisal	September 18 - 21	Hampton Inn	Frankfort
Ky. 7 Commercial and Industrial Appraisal	September 25 - 28	Rough River State Park	Falls of Rough
Ky. 1 Kentucky Property Tax System	September 25 - 28	Holiday Inn South	Louisville
Precision Data Collection	September 25 - 28	Cumberland Falls State Park	Corbin