

# Property Tax News

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## State Real Property Tax Rate is Unchanged

The 2005 state real property tax rate has been set at 13.1 cents per \$100 of assessed valuation. Since the enactment of House Bill 44 in 1979, the rate is reviewed each year and adjusted to ensure that no more than a 4 percent cumulative increase in revenue is realized over the previous year. The increase for 2005 is estimated at 3.63 percent; therefore the 2004 rate of 13.1 cents per \$100 remains unchanged for 2005.



The establishment of the 2005 state real property tax rate enables those counties certified by the Department of Revenue (DOR) to proceed with tax bill preparation once the local property tax rates are set.

## McQueary Named New Executive Director



Gov. Ernie Fletcher has named Garrard County Property Valuation Administrator (PVA) Marsha McQueary to the position of Executive Director of the DOR's Office of Property Valuation. McQueary's appointment was announced by Deputy Commissioner Marian Davis at the PVA Summer Conference in Louisville on June 22. McQueary replaces Davis, who was appointed Deputy Commissioner of the DOR in April.

McQueary had served as PVA in Garrard County since 1996. Prior to being elected to that position as a write-in candidate, she had worked for 18 years as a deputy under former Garrard County PVA, Harvey Howard. McQueary is a Certified Residential Real Property Appraiser and holds the Senior Kentucky Assessor (SKA) professional designation.

A special examination for residents of Garrard County interested in serving the remainder of the 2002-06 term of PVA was held Wednesday, July 13, at the DOR's office in Frankfort. Six of the seven candidates who took the exam passed.

## Governor Appoints New PVA in Garrard County



Gov. Ernie Fletcher has appointed David Land as PVA in Garrard County. Land replaces Marsha McQueary, who left in June to accept the position of Executive Director of the Office of Property Valuation. Land is a residential real estate appraiser for Blake and Associates in Richmond and also owns his own business, David Land Tax Service. His appointment was effective Aug. 1, 2005. He will serve the remainder of McQueary's term, which expires at the end of 2006.

## New Web Site Presented at Summer Conference

The new *PVA Network* Web site was unveiled at the 2005 summer conference. This site contains a wealth of information to assist PVAs in their duties. It has links to the three branches of the Office of Property Valuation (State Valuation, Local Valuation, and Minerals Taxation and GIS Services), as well as to the PVA Administrative Support Branch.



Documents relating to the education program, such as the course schedule, forms, and the *Student Manual* are available on *PVA Network*. One new feature that will help students get off to a good start is the *First Day Class Reading Assignments* area. A *Conference Information* area will provide updates as

available and a direct link to the conference hotel, the Galt House. The site has numerous links to assist Tax Roll Information Management (TRIM) users, including E-mail, Purchasing, Security and the Wide Area Network (WAN). The *Current Itinerary* for the field representatives is also featured on the site, to assist PVAs in locating their representatives without calling Frankfort. The Web site is updated often, so be sure to check regularly for new information and updates.

PVA Network also has a link to the PVA Administrative Support Branch page on the Office of the Controller's Division of Local Government Services Web site. This site contains personnel forms, the PVA Fiscal and Personnel Manual, and links to other helpful sites, including Social Security.

## PVA Association Elects Executive Director

At its annual meeting during the summer conference, the PVA Association elected Mack Bushart as the organization's first executive director. Bushart is a former PVA (Marshall County) and most recently worked in the Transportation Cabinet. Bushart served as President of the PVA Association in 1992. He earned his Certified Kentucky Assessor (CKA) and SKA designations while he was PVA.

The association also elected the following officers:

*President:* Bill Alward, Muhlenburg County  
*Executive Vice President:* Jason Chinn, Ohio County  
*Legislative Vice President:* Betty Ripato, Lewis County  
*Secretary:* Chuck Adkins, Boyd County  
*Treasurer:* Connie Crain, Fleming County

The following PVAs were chosen to serve on committees:

### Executive Committee:

*1<sup>st</sup> District:* Ronnie Heady, Crittenden County  
*2<sup>nd</sup> District:* Dana Bland, Breckinridge County  
*3<sup>rd</sup> District:* Johnnie Beard, Casey County  
*4<sup>th</sup> District:* Jason Scriber, Henry County  
*5<sup>th</sup> District:* John Steele, Pendleton County  
*6<sup>th</sup> District:* Darrell Bradley, Morgan County  
*7<sup>th</sup> District:* Lonnie Osborne, Pike County

### Legislative Committee:

*1<sup>st</sup> District:* Ann Riley, Marshall County  
*2<sup>nd</sup> District:* Benton Cowles, Edmonson County  
*3<sup>rd</sup> District:* T. W. Todd, Pulaski County  
*4<sup>th</sup> District:* Eddie Tamme, Boyle County  
*5<sup>th</sup> District:* Daniel Braun, Campbell County  
*6<sup>th</sup> District:* Paul Goodpaster, Bath County  
*7<sup>th</sup> District:* Joe Dunn, Wolfe County

The following awards were presented at the awards breakfast on June 23:

*Outstanding PVA:* Jeff Kelley, Webster County PVA  
*Outstanding Deputy PVA:* Dwight Houchens, Robertson County Deputy PVA  
*Gold Service Award:* Junior Feese, Adair County PVA  
*Lovel Hall of Fame Award:* Janice Stokes, Lyon County PVA  
*Outstanding DOR Employee:* Mike Tackett, GIS Coordinator

Michael Stephens, McCreary County PVA, was presented with his CKA designation.

The association also voted for Northern Kentucky to be the site of next year's summer conference.

## Fall Conference to be held in November

Plans are being finalized for the 2005 Conference on Assessment Administration, to be held Nov. 14-17, 2005 at the Galt House East Hotel in Louisville. This facility is nearing completion of a \$60 million renovation and expansion project and now features a new conservatory connecting the two towers and a state-of-the-art rooftop health club. All guest rooms, meeting rooms and restaurants in this 1,300 room hotel have been renovated as well.



be held Tuesday night. Music will be provided by Nashville's Jimmy Church Band, which has played for the PVA Summer Conference, the International Association of Assessing Officers (IAAO) Conference and Governor Fletcher's Inaugural Ball. There will be four concurrent workshop sessions on Wednesday, Nov. 16. The conference will close Thursday, Nov. 17, at noon following the roundtable sessions. Continental breakfast will be served each morning.

Registration will begin Monday afternoon, Nov. 14, from 3:00 - 6:00 p.m. The conference will officially begin Tuesday morning, Nov. 15, with the Opening General Session at 8:30 a.m., followed by three concurrent workshop sessions. The traditional awards banquet will

Conference registration forms and information can be found under the Division of Local Valuation, Education and Research Branch, on the PVA Network Web site. The site will be updated regularly as new information becomes available.

## PVA Exam Scheduled for November 1

The Office of Property Valuation will administer the qualifying examination for candidates seeking the office of PVA on Tuesday, Nov. 1, 2005. In accordance with Kentucky Revised Statute 132.380, the exam will be offered in each of Kentucky's seven Supreme Court Districts.

The locations are as follows:

### *1<sup>st</sup> District*

Lake Barkley State Park  
Cadiz, Kentucky

### *2<sup>nd</sup> District*

Executive Inn Rivermont  
Owensboro, Kentucky

### *3<sup>rd</sup> District*

Lake Cumberland State Park  
Jamestown, Kentucky

### *4<sup>th</sup> District*

Executive West Hotel  
830 Phillips Lane  
Louisville, Kentucky

### *5<sup>th</sup> District*

Kentucky Department of Revenue  
200 Fair Oaks Lane  
Frankfort, Kentucky

### *6<sup>th</sup> District*

Drawbridge Inn  
2272 Royal Drive  
Ft. Mitchell, Kentucky

### *7<sup>th</sup> District*

Jenny Wiley State Park  
Prestonsburg, Kentucky



A second examination will be held Nov. 29 for those counties in which there is only one qualified candidate. More information will be posted on the DOR's Web site as it becomes available.

## Education Update

Work has begun on the 2006 education program schedule. The results of the 2006 Education Survey were compiled and used to determine next year's class dates, locations and frequency. The 2006 education schedule will be available at the Education Roundtable at the fall conference.

IAAO 600, Cadastral Mapping, Oct. 24-28, has been canceled due to low enrollment. It will be rescheduled for 2006.

The following classes are full:

Introduction to GeoSync	Oct. 17-19
Advanced GeoSync	Dec. 5-7
KY 44	Oct. 24-27

### Attendance Reminder:

PVAs attending the GIS Conference or the IAAO Conference must submit their proof of attendance forms to the Education and Research Branch in order to receive credit.

### IAAO Has a New Address

The IAAO has moved to new offices in Kansas City. The new address is 314 W. 10<sup>th</sup> Street, Kansas City, MO, 64105. The new telephone numbers are (816) 701-8100 and (816) 701-8149 (fax). The IAAO world headquarters building is known as the Adler Building and is listed on the National Register of Historical Places in the historic garment district of Kansas City.

## Two New Counties Join Wide Area Network (WAN)

Russell and Bracken counties are the latest to join the state's WAN. This brings the total to 106 counties connected to the WAN.

Russell County's network consists of seven workstations. PVA Rodney Owens may be reached via e-mail at [RodneyG.Owens@ky.gov](mailto:RodneyG.Owens@ky.gov). All of the Russell County Deputy PVAs also have e-mail.

Bracken County's network consists of four workstations. PVA Steve Thornsby may be reached via e-mail at [JohnS.Thornsby@ky.gov](mailto:JohnS.Thornsby@ky.gov). All of the Bracken County Deputy PVAs also have e-mail.

The new Garrard County PVA has also been added to the global address list. His e-mail address is [David.Land@ky.gov](mailto:David.Land@ky.gov).

The TRIM staff has been working hard for the past several years on getting all these counties connected. Counties that are not on the WAN, but would like to be connected, should contact TRIM Branch Manager Kenny Gilbert at (502) 564-8338. A map of the counties that are connected to the WAN may be viewed on the *PVA Network* site on the DOR's Web site.

PVAs and deputies using the WAN should also be aware of a change involving e-mail. Microsoft is ending support for Microsoft Exchange 5.5, the software that currently runs all state e-mail. As of Dec. 31, 2005, the Commonwealth Office of Technology will be migrating to Exchange 2003 in a planned but very short timeline. To find out more information on this upcoming change, visit the revenue *PVA Network* Web site.



## KECC Campaign Kicked Off July 20

The annual Kentucky Employees Charitable Campaign (KECC) kicked off July 20. This year's campaign theme is "The Unbridled Spirit of Giving."



Payroll deduction forms were recently sent to all PVA offices, along with an informational brochure outlining the six participating charities. Payroll deduction is the most popular method of giving. Contributions may also be made with cash or check, which must accompany the pledge form. Persons submitting payroll deduction forms electing at least the minimum \$2 per payroll deduction, or making a cash contribution of at least \$48 no later than Oct. 14, are eligible for a drawing for a 2005 Derby Breakfast print signed by Gov. Ernie Fletcher.

PVAs and their employees have always been an important part of the annual campaign. Last year PVAs and deputies contributed over \$9,000 to the participating charities. The first KECC fund-raising event, the third annual Revenue vs. PVAs softball game, was held Wednesday, Aug. 3, at Capital View Park in Frankfort. Veteran coaches Jim Livers and Darrell Bradley led their teams in a very competitive game in extremely hot weather. After seven innings, the game was called by mutual agreement with the score tied at 13. Everyone had a great time, despite the heat, and the event raised over \$200 for KECC. Thanks to everyone who participated and helped to make this such a successful event; also, thanks to Ale 8 One in Winchester for donating soft drinks, and to the Franklin County Parks and Recreation Department for use of the field. Special thanks to Tiffany Massey of the Warren County PVA office, who arranged donations of chips from Frito Lay and cookies from the Country Oven Bakery.

## IAAO Selects Louisville for 2009

On Sunday, Aug. 8, 2005, the Executive Board of the IAAO selected Louisville, Kentucky, to be the host city for the International Conference on Assessment Administration, to be held in October of 2009. This event has been held only once before in Louisville, in 1981. Cities in 18 states and three Canadian provinces in central North America were eligible for this honor. In April, the list was narrowed to three cities: Calgary, Kansas City and Louisville. The Executive Board eventually chose Louisville based on its competitive cost and the efforts of the award-winning Kentucky Chapter of IAAO.

The economic impact of this event will be significant, with over 1,500 property tax professionals from around the world attending for four to five days in downtown Louisville. Kentucky PVAs and DOR employees will enjoy accessibility to the benefits of conference attendance without having to spend thousands of dollars on airline fares and car rentals. This year's IAAO Conference is in Anchorage, Alaska.

See you in Louisville in 2009!!



## News from the PVA Administrative Support Branch

The summer has been very busy for the PVA Administrative Support Branch. Beverly Stone joined the Branch on July 5 as a Personnel Management Specialist Officer. She previously worked in the Department for Public Health and will be working with Adair-Clinton, as well as Franklin-Graves counties.



The PVA personnel packet may be found on this site under *Related Content*. All of the forms needed to hire new employees may be downloaded instead of waiting for the packet to be mailed. A link to the Division of Local Government Services may be found on the sidebar.

The Governor's Wage Equity Program (GWEP), along with the new salary schedule, became effective on July 1. The annual increment for FY 2005-06 will be 3 percent for all state employees.

Open enrollment for health insurance will be October 17–28. There are several changes for this year, the biggest being online enrollment. Employees will be able to enroll themselves, on the Internet, and immediately know that everything is changed for next year. You may also change your personal information and add, change or delete coverage of your dependents.

Deputy PVAs who earn their CKA or SKA professional designations receive a one-time lump-sum payment based on their salary at the time of the award. Due to the temporary lifting of the freeze on education awards to deputies receiving CKA and SKA designations, the PVA Administrative Support Branch processed 10 checks for deputies earning their designations during the recently ended fiscal year. All deputy PVAs are encouraged to continue to attend classes and work toward these designations. Approval of more education awards by the PVA Association Budget Committee is anticipated for next year at the PVA Summer Conference.

For more information, visit the Personnel Cabinet Web site at <http://personnel.ky.gov>. Click on the 2006 health insurance link in the right hand corner. This site also contains the benefits grid, rates and employee contributions. Watch for upcoming news regarding training sessions.

The PVA Administrative Support Branch Web site is located at: <http://finance.ky.gov/ourcabinet/caboff/OOC/dlgs/pva.htm>

### PVA Administrative Branch Relocates

On September 15, the PVA Administrative Branch relocated from the fourth floor to the first floor of 200 Fair Oaks Lane. The phone numbers and post office box numbers remain the same.

## New Appointments within the Office of Property Valuation

**Phil Yancey** has been named acting director of Local Valuation effective Sept. 1. Phil began his career in state government in 1982 working as a mapping supervisor in both the Jessamine and Woodford County Mapping Projects. He then worked in the TRIM Branch of Property Valuation providing support for the TRIM program for the PVAs and the SACS program for the sheriffs from 1987 until 2004. Phil has been serving as a program coordinator overseeing sheriff's collection efforts and the sheriff's annual settlements of property tax collections from 2004 until the present.

Local Valuation. **Greg Bell** has been appointed deputy executive director.

**Kenny Gilbert** has been appointed information systems manager of the TRIM branch within the Office of Property Valuation. Gilbert is a 16-year veteran employee with the DOR. The majority of his career has been spent working with property taxation.

**Tom Crawford** has been appointed assistant director of

**Shea McWherter** has joined the Western Branch field staff. He has been a deputy in the Calloway County PVA Office since 2000.





## Long-Time Department Employees Retire



**Bruce “Doc” Halliday**, Ph.D., retired after 27 years of service on July 31. Halliday started working for the DOR in 1979 in the Research Division, then transferred to the Office of Revenue Estimating as an economist. He joined the staff of the Department of Property Taxation in 1982 working for the Division of Technical Support. His position was moved to the Division of Research (back where he began) in 2000. His most prominent duty was calculating the state real property tax rate each year and the homestead exemption amount every other year. He also assisted in the determination of revenue impacts of proposed legislation and provided support for the Consensus Forecasting Group.

Halliday has a bachelor’s degree from Ohio State and a master’s and Ph.D. from Kent State in Ohio. Before he joined the DOR, he was an assistant professor at Kentucky State University and worked for the Economic Development Cabinet for a year.

Halliday was honored at a retirement reception along with several other DOR employees July 13. He plans to spend his retirement working on his property and spending time with his three grandchildren.

**Bob Smith**, a property assessment coordinator with the Southern Field Branch for over 30 years, also retired July 31. Smith had a long and varied career both within and outside of state government. After graduating from Morehead State University with a degree in Business Administration, he began teaching school on an emergency certificate and spent the next three years earning his teaching certificate during the summers and teaching high school in Knott County.

In 1969 he ran and won election for the office of PVA in Knott County. Things were quite different in the office then; Smith and his one deputy had to do everything by hand, including looking up values for all the vehicles in the county. He resigned as PVA in Oct. 1972 to come to work for the DOR, where he worked until his retirement. Serving as PVA prepared him for most of the work he encountered as a “field rep.”

In addition to working as a teacher, PVA and then as a field representative, Smith also owned a drive-in theater.

Smith was honored at a luncheon attended by members of the Southern Field Branch Thursday, Aug. 18.

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