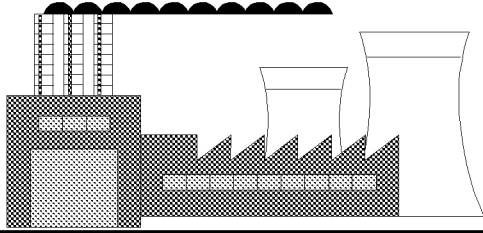


PROPERTY TAX NEWS



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July - September, 1999

CONFERENCE AGENDA FINALIZED

Final preparations are being made for the 1999 Conference on Assessment Administration, being held October 25 - 29 at the Executive Inn in Paducah.

This year's conference will begin with a golf outing Monday at 9:00 a.m. at Drake Creek Golf Course. Registration for the conference begins Monday at 1:00 p.m. Vendors will be set up in the Exhibit Hall (International Room A) Monday at 4:00 p.m. and a reception to visit with vendors and to honor retired PVAs will be held Monday from 5:00 - 7:00 p.m. The conference officially begins with an opening General Session at 8:30 Tuesday morning. Concurrent workshops begin at 10:15 on Tuesday, followed by a luncheon. The Kentucky Chapter of IAAO will have a meeting at 3:00 p.m. immediately followed by a reception.

The conference features 15 hours of education credit for PVAs toward the annual requirement under KRS 132.597. At least nine workshop topics will be covered in six concurrent sessions. All PVAs and deputies are encouraged to attend the Disability Exemption Implementation and the Sexual Harassment workshops. Other workshop topics include GIS, Deferred Compensation, PVA Personnel Issues, Marshall and Swift, Assessment and Appraisal Trivia, TRIM, and the Innovative Technology Fund.

Thursday morning begins with a Breakfast Buffet, followed by Roundtable Sessions beginning at 8:30. The conference concludes Thursday evening with an "untraditional" banquet this year.

In keeping with the spirit of the season (Halloween), the banquet and dance will be a costume event. Start planning those costumes now (yes, there will be prizes!). Music for the dance will be provided by *Inception*. Extra tickets for the luncheons and banquet will be available at the registration desk for \$10:00 and \$25.00 respectively.

Registration materials were mailed in August and should be returned as soon as possible if you have not already done so. Registration forms for the golf outing should be returned to Lee Martin, Graves County Deputy, as soon as possible.

Questions regarding the conference should be directed to the Education and Research Branch at (502) 564-8350.



PVA OFFICERS ELECTED AT SUMMER CONFERENCE

Teri Bennett, Hardin County PVA, was elected President of the PVA Association during the PVA Summer Conference held in Northern Kentucky July 19 - 22. Karen Bushart, Clark County PVA, was elected Legislative Vice-President and C. J. Baker, Rowan County PVA, was elected Executive Vice-President. Janice Banister, Lyon County PVA, and Karen Curtis, Robertson County PVA, were re-elected to the positions of Secretary and Treasurer, respectively.

The following PVAs were appointed to serve on committees:

Legislative Committee:

Bill Alward, Muhlenburg County
Ron Durbin, Daviess County
Junior Feese, Adair County
Denise Harper Angel, Jefferson County
Neila Monroe, Mercer County
Brad McDowell, Shelby County
Chuck Adkins, Boyd County

Executive Committee:

Roger Pitchford, Allen County
Denny Long, Hancock County
Barbara Tichenor, Nelson County
Denise Harper Angel, Jefferson County
Eddie Tamme, Boyle County
Betty Ripato, Lewis County
Ervin Allen, Breathitt County

Vince Lang, Commissioner of the Department of Property Valuation, received the Outstanding Revenue Employee Award and Karen Bushart, Clark County, was named Outstanding PVA. The Gold Service Award was given to Mike Alexander, Fulton County PVA.

Nine persons also received professional designations at the conference. Certified Kentucky Assessor Designations were awarded to Raleigh Campbell, Clay County Deputy; Lennie Slaughter, Edmonson County Deputy; Margaret Woodside, Anderson County Deputy; and LaCresha Poynter, Boyle County Deputy. Senior Kentucky Assessor Designations were awarded to Dane Garber, Clark County Deputy; Johnie Crum, Greenup County Deputy; Ricky Rose, Letcher County Deputy; Dwight Houchens, Robertson County Deputy; and Steve Marcum, Laurel County Deputy.



EDUCATION UPDATE

Sixty-nine counties responded to the Education Program survey mailed in August and the information is currently being used to complete the 2000 schedule. From the responses to the survey, each Kentucky Course will be taught at least twice. IAAO 101 will also most likely be taught twice. IAAO 400 and 500 will probably both be offered next year, along with the Standards of Practice and Professional Ethics Workshop. The Education and Research Branch hopes to have the 2000 schedule completed by the Conference on Assessment Administration in October.

Class Cancellations

Precision Data Collection, scheduled for October 12 - 15 at the Drawbridge Inn in Ft. Mitchell, has been cancelled due to an instructor conflict. Practical Math for Assessment Officials, also scheduled for October 12 - 15, has been cancelled due to low enrollment.

Designations

Anyone meeting the requirements to receive CKA or SKA designations at the Fall Conference must submit an application by October 15, 1999. Anyone submitting an application after this date may have to wait until the PVA Summer Conference to receive their designation. Persons waiting on the outcome of a class to determine if they meet the requirements should submit an application with "pending" written beside the class. This allows the Department to anticipate the number of designations to be awarded and to identify those individuals waiting on test results.

PROPERTY TAX RATES DUE SOON

Any taxing district that has not yet submitted its 2000 motor vehicle and watercraft tax rate should do so. KRS 132.487(2) requires taxing districts to set motor vehicle rates by October 1 of the year preceding the assessment date. Any district that fails to submit the tax rate will receive the rate in effect for the prior year.

All taxing districts will soon be asked to submit their 1999 real property tax rates to the Department of Property Valuation. The importance of accuracy cannot be overemphasized with regard to these rates, which are used to establish a database from which computer systems generate tax bills. This data is used for a variety of other purposes, such as research and the publication of the annual Kentucky Property Tax Rates Booklet, used by numerous public and private entities.

NICK KEARNEY RESIGNS AS BRANCH MANAGER OF EDUCATION AND RESEARCH

Nick Kearney, Branch Manager of the Education and Research Branch, has resigned to accept a position as a Tax Consultant in the Division of Tax Policy and Research, Department of Law.

Kearney is a graduate of the University of Kentucky and holds a Masters Degree in Environmental Science from the University of Texas at Dallas. He began his career with Property Valuation in December 1982 as supervisor of the field mapping section. Since then he has served as supervisor of the current intangible section, executive staff advisor, and assistant director of the Division of Local Valuation. A list of his accomplishments would take more room than we have, but include assisting in the creation and implementation of the Intangible and Tangible Property Tax Systems, and overseeing the creation and expansion of the education program. He

also coordinated the PVA Conference, the PVA Examination, and has overseen the automation of many PVA offices with CAMA and GIS. Kearney was also serving as Branch Manager of the Cartography Branch at the time of his resignation.

Kearney was integral in establishing the Kentucky Chapter of IAAO and has served as its Executive Director since 1996. In addition to serving as an IAAO instructor, he served on the IAAO Education Subcommittee for two years.

Kearney will continue to serve as an instructor for IAAO courses 300 and 500, as well as Executive Director of the Kentucky Chapter and as a member of the Education Committee. No doubt his extensive knowledge of the property tax system will serve the Division of Tax Policy well, especially with the upcoming 2000 legislative session. Although he will be greatly missed around the Department, we can take comfort in the fact that he isn't going too far and we will still be able to call on him quite often.

The Department of Property Valuation's Education Branch will continue its work under the direction and supervision of Commissioner Vince Lang and Debra Eucker, Director of Local Valuation. Debra will be serving on the Education Committee as well.

BOONE COUNTY PVA RESIGNS

David Turner, Boone County Property Valuation Administrator, resigned August 13, 1999. Turner served as PVA in Boone County since November 1995.

John Peters is acting as PVA until someone is appointed by Governor Paul Patton.

The Department of Property Valuation will schedule a special qualifying examination for candidates of the office of Boone County PVA in November.



PVA OPEN ENROLLMENT SCHEDULED

Open enrollment for health insurance and flexible spending accounts for Property Valuation Administrators (PVAs) and Deputies is being held from September 20 - October 8, 1999. Information on the various options was distributed to each PVA office in September.

Please take time to read all materials carefully. There are several changes in insurance coverage this year, which are explained in greater detail in the information you should have received.

A new Exclusive Provider Option (EPO) plan is being offered this year in addition to the traditional HMO and PPO plans. EPO plans provide a minimum of insurance coverage with higher deductibles and co-pays.

This year the state is increasing the defined contribution in certain counties where only one insurance provider is offered and the lowest priced single coverage is higher than \$214.00 a month (the state contribution this year). This information is included in your rate sheet.

If you choose to stay with the same insurance provider, you do not need to fill out a new form. If you waived coverage for last year, and plan to do so again this year, you must complete Section I and Section V of the application. If you waive coverage, you must complete a Commonwealth Choice form in order for your benefit to go into your medical flexible spending account.

During the open enrollment period, employees are still free to add dependents, drop dependents or change plans, plan types and benefit level.

To allow for mail delays and possible corrections, all forms must be returned as soon as possible. All forms must be postmarked by October 8 to be accepted for open enrollment. Questions may be directed to Donna Seeberger at (502) 564-5620.

PVAs ASSIST IN TOBACCO PROGRAM

PVAs and the Revenue Cabinet are assisting the Kentucky Tobacco Settlement Trust in distributing information and assistance to tobacco quota owners, growers, and tenants for 1999 payments from the national trustee. 1999 payments to Kentucky producers are expected to be over \$112 million. The U.S. Department of Agriculture Farm Service Agency (FSA) and the University of Kentucky County Extension Service are responsible for first line assistance in helping farmers fill out the applications, however, some counties do not have local FSA offices. PVAs are being asked to help by providing forms and information to farmers. PVAs were mailed copies of application continuation sheets and instruction booklets on September 17th. Also in the mailing were brochures about the tobacco program along with a press release from the Governors Office. **The application and continuation sheets are electronic forms.** Copies of the form may be used as worksheets but should not be submitted for processing. If your office needs additional forms, please call 1-888-366-8698. A preliminary eligibility register will be produced based upon the information sent in by applicants. This register will be supplied to PVA offices and local FSA and Extension offices on or around November 9 and should be made available for inspection by applicants during regular office hours. PVAs with questions regarding their role in the tobacco settlement program can contact Mike Haydon, Revenue Cabinet Deputy Secretary at (520) 564-7824. Taxpayers with specific questions about the application or the program itself should be directed to the toll free number, 1-888-366-8698, or the Kentucky Tobacco Settlement Trust website, www.kytobaccoatrust.ky.us.

IAAO NOTES

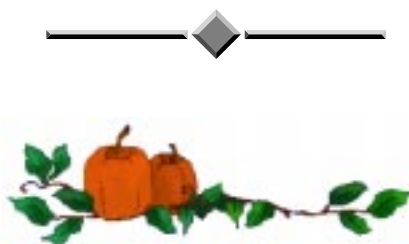
The Kentucky Chapter of IAAO has several activities planned during the Annual Conference on Assessment Administration in Paducah. The chapter will have its annual meeting on Tuesday, October 26, at 3:00 in International Room C & D. All members should attend. The meeting will be followed by a reception in the indoor pool area. The quilt will be on display in International Room C & D from 12:00 p.m. - 4:00 p.m. and will be given away during the reception.

IAAO apparel will also be on sale during the meeting and reception. Don't be left out! Two new styles are available this year, a henley shirt in white, and a long sleeve t-shirt in either white or blue. They cost \$20.00 and \$10.00 respectively.

Election ballots were mailed out to all members in good standing September 3, 1999. Please don't forget to send in your vote by October 15. If you did not receive a ballot, please call Susan Bailey at (502) 564-8350.

JOHNSON COUNTY SHERIFF SUCCESSFULLY DISTRAINS BANK ACCOUNTS FOR THE 1999 TAX YEAR

Johnson County Sheriff Bill Witten, with the support of the local taxing districts and the Revenue Cabinet, began the process of distraining bank accounts in August in order to ensure collection of delinquent property taxes. The sheriff originally proceeded with statutory procedures set forth in KRS Chapter 134, which do not require him to obtain a court order before the distraint process begins. This procedure was challenged by the banks, so the sheriff and the Revenue Cabinet filed a court action in Johnson Circuit Court and obtained a court order. The Sheriff collected approximately \$71,000 after he first announced that he would use distraint. Upon completion of the distraint process, he had collected an additional \$214,000.



**TRIM AND SACS Y2K
UPDATES COMPLETED
AND DISTRIBUTED**

Programming upgrades have been completed for both the Tax Roll Information Management (TRIM) System and Sheriff's Automated Collection System (SACS) computer programs and have been mailed to all county offices using them. Work on the SACS update was completed the latter part of July and TRIM followed in August. SCB Computer Technology, Inc., a computer service company out of Memphis, Tennessee, was given the task by the Revenue Cabinet of updating both programs to enable them to continue, uninterrupted, into the next millennium. TRIM Branch staff members worked closely with SCB programmers to determine in which areas of TRIM and SACS they needed to concentrate their efforts to make the necessary updates for Y2K compliancy. As programming updates were implemented, the TRIM staff documented and tested the results to make sure they performed as expected without any problems. Once all updates were finalized, thoroughly tested, and found to be functioning properly and problem-free, they were deemed ready for distribution.

Diskettes were mailed on August 18 to the 98 PVA offices using TRIM with the version 3.3 program files on them as well as instructions for installing the update. SACS version 3.1 program update diskettes were mailed on August 5 to the 72 Sheriff's offices currently using that program along with a memorandum instructing users on how to perform the update. The program changes do not involve any major data conversion of existing tax roll or bill file information. SCB used a process called "windowing" that allows the changes to be made to existing data without having to go through any major or lengthy conversion process. The updates can be done with a minimum amount of time and effort if care is taken to read and follow the instructions sent along with the update diskettes. Each office using TRIM or SACS is urged to proceed with installing the updates as soon as possible. Thus far

there have been relatively few problems that have been encountered by those offices which have performed the program updates. The TRIM staff is available for anyone who may have questions about the updated programs or who may have any problems in performing the updates.



**FROM THE
COMMISSIONER'S DESK**

The historic conclusion of this amazing millenium is rapidly approaching. This highly anticipated event has given us the opportunity to reflect on the advances of society. The General Session opening the 1999 Conference on Assessment Administration will provide an opportunity for long-tenured PVAs and deputies to reminisce about the changes in the PVA office during the past several decades. We will also construct a time capsule that will not be opened until 2049. It will include our creative predictions of what the PVA office will be like in 50 years.

Although we all have experienced rapid technological advances in the workplace, it is the quality of our staffs that have made our offices successful. The interaction that we have with our employees is both rewarding and memorable. As technology changes in the workplace, so does the makeup of our staffs. Three key Property Valuation positions changed hands this month.

Paula DeWitt, my executive secretary, has been promoted to documentation manager for KITES (the integrated tax system). Paula made significant contributions to the Department the past two years with her organizational talents and budget skills. Lynda Campbell, office coordinator for the Lexington field office for the past 10 years, is my new secretary. Lynda began work on September 7.

Patti Royster, PVA Administrative Support Branch Manager for the past five years, has transferred to the Division of Technical Support, where she will assist

Mike Tackett with mapping and GIS. Patti, with her work experience and knowledge of the needs of PVA offices, will be a great asset to her new division. The new PVA Administrative Support Branch Manager is Jojuana Greene. Jojuana comes to KRC from the Labor Cabinet where she served as the self-insurance auditor in the Department of Workers' Claims. Jojuana is scheduled to complete the Certified Public Manager's Program in December.

Western Field Branch Manager Bob McClearn has announced that he will retire at the end of October. Bob's great sense of humor and his courthouse background enabled him to be successful in working with local officials throughout his career. Agnes Roberts is the new Branch Manager. Prior to starting her job on September 1, Agnes served as the Account Branch Manager of the Revenue Operations Division. Before her career at KRC, Agnes served as the Leitchfield City Clerk and as office deputy for the Grayson County Sheriff.

I wish Paula and Patti much success in their new jobs and hope Bob thoroughly enjoys his retirement. I look forward to working with Lynda, Jojuana and Agnes during the months ahead.



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.

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