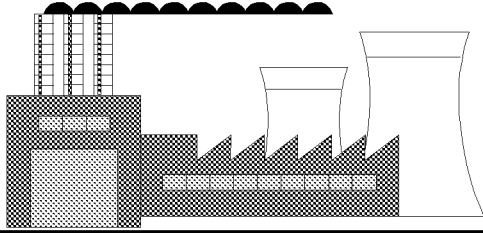


# PROPERTY TAX NEWS



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## PROPERTY TAX LEGISLATIVE ACTIVITY QUIET... SO FAR

The 2002 General Assembly will convene on January 8 and, since it is the even-year session, meet for 60 days. So far it is relatively quiet on the property tax front, although that could change.

Of the 263 bills pre-filed for the 2002 General Assembly, only four could have an impact on property tax assessment administration. By this time two years ago, ten property tax bills had been prefiled for a busy session which eventually saw 85 property tax bills filed, of which 18 passed.

BR 1218 (to be HB 137) could result in the elimination of the tax on unmined minerals. This bill calls for a referendum to amend Section 170 of the Constitution of Kentucky, to insert the words "unmined minerals, including, but not limited to, unmined coal and oil and natural gas deposits" in the paragraph which begins, "There shall be exempt from taxation..." Representative Jim Gooch of Providence, who represents parts of Daviess, Henderson, Hopkins, McLean and Webster counties, is sponsoring this bill. Unmined coal is assessed at \$953,001,917 for 2001, which should produce about \$1.2 million in General Fund revenue and about \$7 million in local revenue.

BR 164 (to be HB 28) is this year's version of the so-called "Trash Bill", prefiled by Representative Larry Clark of Jefferson County. Like its predecessor, HB 237 of the 2001 General Assembly, this bill would allow solid waste collection service charges to be placed on property tax bills. It also allows the option of creating solid waste property tax districts. BR 164 also provides for refunds due to absence from household or business and nonuse of service, and provides for reduction or waiver of service charges for low-income households.

BR 10 (to be HB 25), another carryover from the previous session, is the 2002 version of the "Bottle Bill" prefiled by Representative Greg Stumbo, of Floyd County. Like BR 164, this bill relies on the property tax billing process to aid in collection of solid waste fees.

BR 903 (to be HB 120), prefiled by Representative Thomas McKee of Cynthiana, representing parts of Campbell, Harrison, Pendleton, and Robertson Counties, clarifies parts of the new education requirements for PVAs. This bill mirrors the revised requirements for other local officials.

The Revenue Cabinet agency legislation for property tax is at this time limited to technical corrections, or "housekeeping". This consists primarily of eliminating obsolete references and coordinating filing dates for various returns.

## WOODSIDE APPOINTED PVA IN ANDERSON COUNTY

Governor Paul Patton appointed Margaret Woodside PVA in Anderson County. Woodside has been a deputy in the Anderson County office since 1976 and holds her Certified Kentucky Assessor and Senior Kentucky Assessor designations. Woodside was one of fourteen persons who took a special examination administered by the Department on October 6, 2001. She fills the vacancy created by the retirement of John Perry. The appointment will expire after the results of the general election are certified in November 2002.



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**PVA ADMINISTRATIVE  
SUPPORT BRANCH  
FALL CONFERENCE  
UPDATES**

At the Fall Conference, the PVA Administrative Support Branch discussed several personnel and budget issues during the Roundtable Sessions and would like to remind you of the following key points:

**New KRC/PVA Personnel System begins the first of the year:** Effective January 1, 2002, this office will be able to process increments "in-house". Therefore, you will no longer have to send in "INCREMENTS" each month.

**Payroll Time & Labor (PTL):** We are currently enrolling counties that are on the WAN/LAN network to start entering their own payroll time on the State Personnel System.

**General Fund's Budget Reduction at 3.27% for Fiscal Year 2001-2002:** A sixty (60) day hiring freeze effective Dec. 1, 2001, was announced at the PVA Association's Meeting. Also, there is great possibility another general fund reduction could be recommended by year-end.

**Request for Personnel Actions (RPA):** All new hires must be in compliance with the PVA Personnel and Administrative Manual and paperwork must be submitted within seven (7) working days before employment, with the following:  
1) Title and grade  
2) Original application  
3) Job position description form  
4) 60 Days with the replacement deputy listed in the comment section

**NO EXCEPTIONS:** Employment Packages not in compliance will be returned and/or changed to reflect the approved PVA Personnel and Classification system.

**Payments of Education Lodging:** Due upon receipt in the PVA's office.

**Extra Deputy Hire/Local "OX" Billings:** Effective Dec. 1, 2001, all new hire money must accompany the Employment RPA. Please contact this office for an estimate. Anyone already on the payroll will continue to be billed quarterly and must be paid by the due date on the bill. **NOTE: Due to the budget reduction and shortfall, this office will not be able to allow a deputy to remain on the payroll for the next quarter without payment of the previous quarter's bill.**

**Mass Mailings:** To cut down on postage, several pieces of mail may be enclosed with the regular payroll checks, so please check all envelopes carefully.

The PVA Administrative Support Staff would like to thank you for your cooperation, time, and patience throughout 2001. We will continue to look for ways to provide better services in the upcoming year.



**IN MEMORY OF  
WAYNE SECREST**

Wayne "Zeke" Secrest, former PVA in Lewis County, died December 15, 2001. He was 75 years old. He was a veteran of the US Navy and served in the Kentucky General Assembly as a state representative from 1962-1966. Mr. Secrest served as Lewis County PVA from 1973-1988.

Mr. Secrest is survived by his wife, two children, and four grandchildren.



**ADKINS INSTALLED AS  
PRESIDENT OF KY  
CHAPTER OF IAAO**

Chuck Adkins, Boyd County PVA, was installed as president during the annual meeting of the Kentucky Chapter of IAAO held November 26, during the Conference on Assessment Administration. Adkins then swore in the other officers: Nancy Bock, McCracken County PVA, Vice-President; Patti Royster, GIS Team Program Coordinator, Secretary; and Mike Whitaker, Franklin County Deputy, Treasurer.

Three incumbent Executive Committee members were re-elected and will continue to serve in the 2001-2002 term. Vince Lang, Commissioner of the Department of Property Valuation; Ann Riley, Marshall County PVA; and Lisa Owen, Hardin County Deputy, will all serve another term on the committee, along with Stacey Ewalt of the Department.

During the Chapter meeting, Melinda Mathis, McCracken County Deputy, was presented with the Member of the Year Award.

Thanks to the generous donations of chapter members, the 2001 charitable project was an enormous success. Chapter officers delivered a van full of toys to the Catholic Diocesan Children's Home on Wednesday afternoon.

The silent auction held Monday night raised over \$2,000 for the IAAO Building Fund. Thanks to everyone who donated items and to everyone who bid!



**EDUCATION REMINDERS**

PVA offices should have received a copy of the 2002 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. Please notice that the new course numbering takes effect this year. Classes will also return to the previous schedule of beginning on Monday afternoon with the examination Thursday morning.

There is one change in the education schedule. IAAO 400 has been moved from October 14-18 to October 28-November 1. The location remains the same.

Each office should have received a letter informing them of education credits that they have earned for 2002. These credits can be used towards any Kentucky class. Be sure to mark "use credit" on the registration form.

**PVA Hours**

PVAs should have received a letter informing them of the status of their education hours for 2001. Hours in excess of 40 will carry over for 2002; however, hours earned in 2002 will not carry over into 2003. PVAs should also keep in mind that hours do not carry over under KRS 132.597.

To receive credit for training not sponsored by the Department, IAAO, the Kentucky Association of County Officials (KACO), or the Governmental Services Center, PVAs must submit a "Request for Training Credit" form. This form is in the back of the student manual and must be submitted to the Education and Research Branch 14 days prior to the event. Students attending an event not sponsored by the Department must show

proof of attendance (certificate or sign in sheet) in order to receive credit. PVAs with questions concerning hours can call the Education Branch at (502) 564-8340.



**MARK YOUR CALENDARS**

Conference dates for 2002 have been set:

The GIS Conference is scheduled for May 20-23 at the Drawbridge Inn in Ft. Mitchell.

The PVA Summer Conference is scheduled for the week of July 15<sup>th</sup> at the University Plaza in Bowling Green.

The International Association of Assessing Officers (IAAO) Conference is scheduled for October 13-16 in Los Angeles, California.

The annual Conference on Assessment Administration is scheduled for December 2-6 at the Executive Inn Rivermont in Owensboro.

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



**DEPARTMENT  
ADMINISTERS PVA  
QUALIFYING  
EXAMINATION**

On November 16, 2001, the Department of Property Valuation conducted examinations for 400 potential candidates

for the office of Property Valuation Administrator in the 2002 election. Of those taking the examination, 220 (55 percent) made a passing score of 70 or higher.

As required by statute, the Department gave a second examination December 7 for counties in which no one either qualified or took the first examination. Sixteen people took the second exam, of which ten achieved a passing grade.



**HOLIDAYS FOR 2002**

The following days have been designated holidays for 2002 by the Governor's Office.

Monday, January 21, in observance of Martin Luther King, Jr.'s birthday.

Friday afternoon, March 29, in observance of Good Friday.

Monday, May 27, in observance of Memorial Day.

Thursday, July 4, in observance of Independence Day.

Monday, September 2, in observance of Labor Day.

Monday, November 11, in observance of Veterans Day.

Thursday, November 28, and Friday November 29, in observance of Thanksgiving.

Tuesday, December 24, and Wednesday, December 25 in observance of Christmas.

Tuesday, December 31 and Wednesday, January 1, 2003, for New Years.



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

## SURFIN' THE NET: SEVERAL COUNTIES ESTABLISH WEBSITES

A growing number of the state's 120 counties are taking advantage of the opportunities the internet has to offer and establishing websites to serve the public better. PVAs are using websites to provide taxpayer information and assistance on-line that could otherwise mean a trip to the courthouse.

At least 15 counties now have websites that can be found at the web addresses listed below:

- Calloway: [www.ccpva.org](http://www.ccpva.org)
- Campbell: [ww.campbellpva.com](http://ww.campbellpva.com)
- Clark: [www.clarkpva.com](http://www.clarkpva.com)
- Crittenden: [ww.crittendenpva.com](http://ww.crittendenpva.com)
- Fayette: [www.fayettepva.com](http://www.fayettepva.com)
- Henry: [www.henrypva.com](http://www.henrypva.com)
- Hopkins: [www.hopkinscountygov.org/pva](http://www.hopkinscountygov.org/pva)
- Jefferson: [www.pvalouky.com](http://www.pvalouky.com)
- Jessamine: [www.jessaminepva.com](http://www.jessaminepva.com)
- Johnson: [www.johnsoncountypva.com](http://www.johnsoncountypva.com)
- Kenton: [www.kentonpva.com](http://www.kentonpva.com)
- Laurel: [www.laurelpva.com](http://www.laurelpva.com)
- Marshall: [www.marshallpva.com](http://www.marshallpva.com)
- McCracken: [www.pva.paducah.com](http://www.pva.paducah.com)
- Rowan: [www.rowanpva.com](http://www.rowanpva.com)

The websites all contain the same basic taxpayer information, such as filing deadlines and tax rates. Taxpayers can also use the website to view the tax roll and some of the sites have maps available to download. Websites are also an excellent public relations tool, providing information and answers to frequently asked questions about topics such as how property is valued and why.

Fiscal courts in several counties also offer websites with links to the sheriff's and county clerk's offices. These sites contain information regarding tax collection (sheriffs) and motor vehicle property taxes (county clerks).

The Revenue Cabinet maintains a website which contains tax forms and publications such as Property Tax News, the PVA Directory and Property Tax Rate Books. The Cabinet website also has links to other useful state government websites such as Economic Development and the Legislative Research Commission as well as the Internal Revenue Service, IAAO, and the PVA websites. The Cabinet is currently in the process of re-vamping their website. The address is [www.state.ky.us/revenue](http://www.state.ky.us/revenue).

The Revenue Cabinet website also allows taxpayers to take advantage of the internet for filing income taxes. Employers can file wage and tax statements electronically and taxpayers can file income taxes. The Revenue Cabinet received 400,972 returns filed electronically last year, compared to 331,000 in 2000, an increase of 21 percent. Another option offered this year was on-line filing via partnership with software developers. This was the second year that the Cabinet offered on-line filing and returns increased 56 percent from 30,000 in 2000 to 45,578 in 2001.

The internet can also be a valuable research tool. Sites like [www.pikenet.com](http://www.pikenet.com) offer commercial real estate information. The website of the National Association of Realtors, [www.realtor.com](http://www.realtor.com), is a good tool to find values of properties located anywhere in the United States. The website of the International Association of Assessing Officers ([www.iaao.org](http://www.iaao.org)) has recently been updated and includes a great deal of information.

Another feature of the internet is e-mail. Using e-mail cuts down on telephone calls and is faster than sending documents through the mail. Letters and documents can be sent back and forth electronically,

cutting down on the cost of postage, as well as the wait. Over half of the PVAs have e-mail, and their e-mail addresses can be found in the PVA directory.

Children as young as two and three are being exposed to computer basics at home and in schools. As these children grow, they will already be comfortable with using the internet for everything from shopping to banking. Security concerns will also be improved and will allow people to feel more comfortable providing information like credit card and account numbers on-line. Courthouses may become deserted as offices like the property valuation administrator, county clerk, and sheriff establish websites that allow taxpayers to conduct most of their business over the internet.



*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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