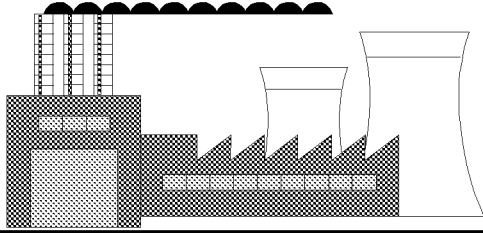


PROPERTY TAX NEWS



Vol. 13 No. 4

October - December, 2003

REORGANIZATION PLAN MERGES REVENUE, FINANCE

Governor Ernie Fletcher announced a statewide reorganization plan on Friday, December 12, reducing the number of Cabinets from 14 to 8, and issued an executive order on December 23 which incorporates the Revenue Cabinet into the Finance and Administration Cabinet, along with the Governor's Office of Technology. Other organizational units attached to the Finance and Administration Cabinet include the County Officials Compensation Board, Kentucky Employees Retirement System, Commonwealth Credit Union, and the Governmental Services Center.

Governor Fletcher appointed Robbie Rudolph as Secretary of the Finance and Administration Cabinet. Rudolph, from Murray, Kentucky, was the last of the eight Cabinet Secretaries appointed by Fletcher. He attended Murray State University and has been president of Rudolph's, Inc., a wholesale tire business located in Murray, since 1981.

Basil Turbyfill has been appointed as Deputy Secretary of the

Cabinet. Turbyfill, of Danville, Kentucky, is a North Carolina native, N.C. State graduate and holds an MBA from Harvard Business School. He has lived in Danville for the last 18 years.

Secretary Rudolph has formed a steering committee to oversee the formation of the newly expanded Finance Cabinet. The committee will be meeting with staff to determine what shape the new Cabinet should take. Deputy Secretary Turbyfill, along with Ed Ross, are leading this committee. Debra Eucker, Jennifer Hays and Charlotte Quarles from Revenue have been assigned to work on the committee.

A proposed plan of reorganization is scheduled to be completed by April 11. Until such time that a formal and final executive order is entered which addresses the Cabinet's reorganization, the former Revenue Cabinet will be referred to as the Department of Revenue.

REGIONAL MEETINGS SCHEDULED

The Department has scheduled regional meetings to discuss legislation enacted by the 2004 session of the General Assembly, as well as other pertinent issues. All Property Valuation Administrators should attend (or send a deputy to) one of the five meetings listed below:

April 20	200 Fair Oaks, Frankfort
April 21	Jenny Wiley
April 22	Greenbo Lake
April 28	Barren River
April 29	Lake Barkley

The meetings will begin at 10:00 a.m. local time.

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PVA APPOINTEES WIN ELECTION

During the general election November 4, two PVA appointees were elected to fill the remainder of their terms in office.

Kenton County PVA Merrick Krey defeated Kevin Black. Krey was appointed in March to fill the position left vacant by the retirement of Mark Vogt.

William Oxendine defeated Amy Carnes Collins in Knox County to remain in office. Oxendine was appointed in February to fill the vacancy left by the resignation of Roger Deaton.



WOODFORD COUNTY PVA ANNOUNCES RETIREMENT

Jim Owen Gaines, Woodford County PVA for over 38 years, announced his retirement effective January 30, 2004. Gaines has worked in the PVA office for over 40 years, serving four years as a deputy before he took office in 1965.

Gaines also served as President of the PVA Association in 1977-78 and as Vice President in 1968.

The Department has scheduled a special qualifying examination for February 20, 2004. Successful candidates will be eligible for appointment to serve as interim PVA until the results of the 2004 General Election are certified.



IN MEMORY OF RANDALL JONES

Randall Jones, former Hardin County PVA, died January 5, 2004, at the age of 63. Jones served as PVA from 1969 - 1993. While he was PVA he served one term as PVA Association Executive Vice-President and two terms as Legislative Vice-President.

Our sympathies are with his wife, Betty, and the rest of the Jones family.



IN MEMORY OF JIM HESTON

Jim Heston, Lawrence County PVA, died November 7, 2003 at the age of 73. Heston served as PVA since 1989. Our sympathies are with the Heston family.

Eighteen persons took a special examination administered by the Department of Property Valuation on December 12 for the purpose of determining qualified candidates to fill the position. Successful candidates are eligible to run for office in 2004.

Governor Ernie Fletcher appointed David Gray Maynard to fill the position until the results of a special election are finalized in November. Maynard has been a deputy in the Lawrence County office for over 12 years and earned his Certified Kentucky Assessor (CKA) designation in 2000.

Three people have filed to run for the office of Lawrence County PVA.



Gray Maynard

PVA's HAVE NEW ADDRESSES

The Johnson County PVA office has a new address. It is 230 Court St., Suite 229, Paintsville, KY. 41240.

The Oldham County PVA office has relocated and has a new address. It is 110 W. Jefferson Street, LaGrange, Ky. 40031. The phone numbers remain the same.

The Bullitt County PVA office has been added to the wide area network and now has e-mail. The e-mail address is Bruce.Johnson@kentucky.gov.



EXEMPT PROPERTY LIST DUE BY MARCH 31

In accordance with KRS 132.220 (6), the 2004 real estate exemption lists are due to be filed with the Department by March 31, 2004. A detailed listing of all exempt real property is needed for each county. These lists are then compiled and sent to the Legislative Research Commission by April 30.



PVA RECAPS DUE BY APRIL 5

KRS 133.040 requires that by the first Monday in April all PVAs must submit a recapitulation of the real property tax roll to the Department of Property Valuation. For 2004, the recaps are due by April 5. If additional time is necessary, an extension must be requested in writing as soon as possible.



**FROM THE
COMMISSIONER'S DESK**

**PVA ADMINISTRATIVE SUPPORT BRANCH
FALL CONFERENCE UPDATES**

As I write this, there is a lot of uncertainty as the Revenue Cabinet begins the process of merging with the Finance and Administration Cabinet. However, the work of the Department and the PVAs must and will continue. We are now gearing up for the 2004 tax roll certification process. Assessment work is being conducted, ratio studies are being updated, performance audits are being completed and recapitulation forms and tax bills are being ordered. Amidst the uncertainty of change, there is comfort in performing the various tasks that are necessary to successfully complete another property tax assessment cycle.

Now that we are in the 2004 assessment year, I have a couple of reminders for you. First, if you would like to have your ratio calculated on your 2003 sales, please electronically submit all sales from the last six months of 2003 to Susan Bailey and she will coordinate the review process with the field staff and calculate the final ratio results. If you are satisfied with your ratio results based upon the 2002 sales, you will not need to submit your 2003 sales until the summer of 2004.

Secondly, the due date for your first recapitulation of the real property tax roll is April 5, 2004. If you need some additional time to submit your assessment totals, please send me a request for an extension.

Finally, as you will see in another section of this newsletter, we have scheduled a series of regional meetings in April to discuss legislation that was passed by the 2004 General Assembly that affects the administration of the property tax. Additionally, I know your Association leaders will be busy throughout the session monitoring various proposals and asking for your assistance when necessary.

I hope everyone has a safe and healthy 2004!! I look forward to seeing you in the various classes and conferences scheduled throughout the year.

Tom

It's that time again. Here are a few highlights that were mentioned at the roundtables during Fall Conference.

Closing of PVA Offices: If a PVA office must be closed due to an unforeseeable reason and/or courthouse closing, written notification must be supplied in advance to the branch. Comp-time /OT must be approved in advance before worked; any overtime will be billed back to the PVA immediately.

Holiday Schedule: If a county decides to deviate from the state Holiday Schedule, the branch must be notified in writing. **It is very important that your office Holidays balance with the numbers allowed by the state.**

Part-Time < 100 Employees: Part-time employees that work over 99.75 hours will be billed back to the county with benefits, immediately. Part time employees should not be scheduled to work on holidays.

Travel Vouchers: Thanks for your patience on the upgrading of the travel voucher process this year. The Revenue Cabinet will continue to upgrade this process yearly.

Returning Retirees: Retired deputies returning to work will be treated as new employees.

Request for Personnel Actions (RPA): All new hires must be in compliance with the PVA Personnel & Administrative Manual and submit, within seven (7) working days before employment, the following:

1. RPA's must be received in the Branch before a deputy starts/leaves
2. Title and Grade
3. Original application
4. Job Position Description Form
5. I-9 forms (these forms must be completed and signed by the PVA for each new employee before the employee begins working.)

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

If and when a deputy leaves, the PVA must submit a justification letter addressed to Secretary Robbie Rudolph, Finance Cabinet, as a request to fill the position. This memo must be approved by Secretary Rudolph before any interviewing and/or hiring can take place in the county. In this letter, make note of the job title, position, and an explanation of the critical need and nature for hiring during the "statewide hiring freeze". It is preferable that the letter be e-mailed to J o J u a n a . L e a v e l l - Greene@mail.state.ky.us, PVA Administrative Support Branch, where it will be forwarded to Debra Eucker, for submission to Secretary Rudolph.

“OX” Additional Local Deputy Billings: All continuing deputies are processed quarterly and payments are due upon receipt of bill. Payments must be received for all new requests of “OX” deputies before the branch will enter the deputy into the payroll system.

Annual Leave Rollover: Annual leave may be accumulated and carried forward from one calendar year to the next, not to exceed the following maximum amounts:

00-05 years	225 hours
05-10 years	277.5 hours
10-15 years	337.50 hours
15-20 years	390 hours
20-over	450 hours

These amounts will need to be adjusted on the Time & Attendance System. Please call if you need help making these adjustments.

The PVA Administrative Support Staff would like to thank you for your cooperation, time, and patience throughout 2003. We will continue to look for ways to provide better and enhanced services in the upcoming year.

MOTAX BEGINS COMPLIANCE PROGRAM

In November, 2003, the MOTAX Branch initiated a compliance program with apportioned vehicles. KRS 136.1873 requires that all motor carriers operating in interstate commerce partially within Kentucky be assessed for the purposes of taxation as of January 1 of each year. Thousands of letters were sent to anyone with an active KYU number who hadn't previously listed. Since that time, the entire Division of State Valuation has been answering telephone calls, mailing returns, and faxing returns to taxpayers who had not previously filed.

The program has already seen results! Stacks of completed returns are coming in daily. Now the staff is busy billing for 2000, 2001, and 2002. The 2003 returns are being entered as late returns and will be billed in January. It is too soon to know how much money this program will generate, because they have only just begun billing, but they have already billed over one million dollars. These non-filers will be added to the mailing list for 2004, creating more revenue for future years.

Anyone with questions regarding the apportioned vehicle tax should contact the Motor Vehicle Branch at (502) 564-8180.

The aggregate state and local rate for railroad carlines and apportioned vehicles is 68.35 cents per \$100 of assessed value. Taxes on railroad carlines and apportioned vehicles are paid to the Revenue Cabinet and local money is then distributed to the taxing jurisdictions.

Questions concerning the 4-R rate should be directed to the Public Service Branch at (502) 564-8175.



COFFMAN RESIGNS FROM OFFICE OF GEOGRAPHIC INFORMATION

Jim Coffman, Executive Director of the Office of Geographic Information, announced his resignation effective December 31, 2003. Coffman, a former Commissioner of the Department of Property Taxation from 1987 - 1994, has been instrumental in a major initiative called the Commonwealth Map. Under his direction, a proposal to expand Kentucky's Statewide Digital Basemap from six to twelve layers and to participate with the United States Geological Survey in the National Map was developed.



WHEELOCK RETIRES AS EXECUTIVE DIRECTOR OF IAAO

Dave Wheelock, Executive Director of the International Association of Assessing Officers (IAAO) announced his retirement effective January 6, 2004. Mr. Wheelock has been the Executive Director of IAAO since September 1999. He also served as President of the organization from 1993-1994.

Under his direction, the infrastructure of IAAO has undergone significant improvements and upgrades, including a new accounting system and membership information database.

Wheelock has also been a strong supporter of the Kentucky Chapter of IAAO, appearing as a guest speaker at two committee organization meetings in 2000 and 2003, and providing direct assistance with several Education Program issues.



RAILROAD REVITALIZATION AND REGULATORY REFORM RATE SET

The Railroad Revitalization and Regulatory Reform (4-R) rate for intrastate railroad, railroad carline, airline and apportioned vehicle property has been set for 2003 at 23.64 cents per \$100 of valuation.

The local multiplier for intrastate railroads and airlines is 55 percent for 2003.

HOLIDAYS FOR 2004

Pursuant to KRS 18A.190 state offices will be closed the following days for holidays:

- Monday, Jan. 19, 2004, in honor of Martin Luther King Jr.
- One Half Day Friday, April 9, 2004, in observance of Good Friday
- Monday, May 31, 2004, in observance of Memorial Day
- Monday, July 5, 2004, in observance of Independence Day
- Monday, Sept. 6, 2004, in observance of Labor Day
- Thursday, Nov. 11, 2004, in observance of Veterans Day
- Thursday, Nov. 25 and Friday, Nov. 26, 2004, in observance of Thanksgiving
- Friday, Dec. 24, and Monday, Dec. 27, 2004, in observance of Christmas
- Friday, Dec. 31, 2004 and Monday, Jan. 3, 2005, in observance of New Years

RECENT LEGAL DECISIONS

MONUMENTAL LIFE INSURANCE CO. v. REVENUE CABINET

On December 4, 2003, the Kentucky Board of Tax Appeals (KBTA) upheld the Revenue Cabinet's denial of Monumental Life Insurance Company's refund claim for taxes it paid pursuant to KRS 136.320, which imposes an ad valorem tax upon the taxable capital of domestic life insurance companies, and the Cabinet's assessment of additional tax under KRS 136.320.

The taxpayer's refund claims were based upon the U.S. Constitution's Commerce Clause and the ruling in *St. Ledger v. Revenue Cabinet* in particular. Under KRS 136.320, a domestic life insurance company's taxable capital included stock held in other corporations. An exemption was allowed under KRS 136.030(1), however, for stock in corporations that paid property taxes to the Commonwealth of Kentucky on at least 75 percent of their property. It was KRS 136.030(1) that was held unconstitutional in *St. Ledger*.

After *St. Ledger*, the Revenue Cabinet exempted all stock in the computation of taxable capital under KRS 136.320 and issued refunds accordingly. The taxpayer protested, asserting that it was entitled to additional refunds based upon the exclusion of stock altogether from taxable capital.

The KBTA's decision rejects the taxpayer's contention concerning its refund claims. Stock is clearly included in the capital taxed under KRS 136.320. The inclusion of stock in capital was not invalidated as unconstitutional in *St. Ledger*, instead, it was KRS 136.030(1) that was held to be unconstitutionally discriminatory. Moreover, the taxpayer's exclusion theory amounts to a miscalculation of the tax. This theory fails to allocate to the taxable reserves component of taxable capital its proportionate share of the stock.

The KBTA also upheld the assessments issued to the taxpayer. As a life insurance company doing business in the state, the taxpayer was required by law to file an "Annual Statement" (sometimes referred to as a "Blue Book") reporting its general account assets and liabilities with the Kentucky Department of Insurance as well as, if applicable, an "Annual Statement of Separate Accounts" (sometimes referred to as a "Green Book"). The taxpayer reported the separate accounts as a single line item on its Blue Books for the years in question, but failed to list the separate accounts on its tax returns filed pursuant to KRS 136.320.

The KBTA ruled that the assets detailed in the separate accounts were property subject to assessment under KRS 136.320 and were properly assessed by the Cabinet as omitted property. The separate accounts reflected items of property owned by the taxpayer and includible in capital under KRS 136.320.

The taxpayer has appealed the decision to the Franklin Circuit Court.

Kentucky pursuant to an interconnection agreement with Bell South. Given these facts, nexus between the taxpayer and Kentucky was present. Accordingly, the public service corporation property tax assessments at issue in this case did not violate the due process and commerce clauses, the KBTA ruled.

The taxpayer has appealed the KBTA's decision to the Franklin Circuit Court.

REVENUE CABINET v. COMCAST CABLEVISION OF THE SOUTH

On November 14, 2003, the Kentucky Court of Appeals rendered an opinion in the Cabinet's favor in *Revenue Cabinet v. Comcast Cablevision*. In this case, a cable television company challenged its assessments for 1996 and 1997. It contended that almost half of the assessments should be treated as non-operating property rather than operating property. This alleged nonoperating property would be subject to substantially lower tax rates.

The Court of Appeals ruled that the taxpayers assessment should not be broken down into operating property and non-operating property. Nonoperating intangible property is intangible property that a public service corporation taxpayer does not use in the provision of its public service, which in this case was cable television service. The Court of Appeals found it noteworthy that the taxpayer indicated on its tax returns for the years in question that it had no non-operating property. The Court accordingly concluded that both assessments at issue embraced operating property only.

The taxpayer has filed a motion for discretionary review of the Court of Appeal's decision with the Kentucky Supreme Court.

ANNOX INC. v. REVENUE CABINET

On November 18, 2003, the Kentucky Board of Tax Appeals (KBTA) granted summary judgement in the Revenue Cabinet's favor in *Annox, Inc. v. Revenue Cabinet*.

The taxpayer, a switchless reseller of telephone service, claimed the assessment at issue violated the Commerce and Due Process Clauses of the U.S. Constitution because it lacked nexus with Kentucky. The taxpayer had no property or employees in Kentucky. However, it did have the right to provide telephone service granted it by the Kentucky Public Service Commission and had Bell South employees operating on its behalf in

COLOR IMAGERY POSSIBLE IN 2004

By Nick Kearney

A federal-state partnership may result in new statewide coverage of color digital imagery in 2004 as a replacement for the existing Digital Ortho Quarter Quad (DOQQ) imagery. The Farm Service Agency (FSA), part of the U.S. Department of Agriculture (USDA), has offered to upgrade the resolution of its photography for the use of state and local agencies if the latter can provide a minimal level of funding.

FSA already has the funding and intends to proceed with the acquisition of two-meter resolution color photography of the entire state in 2004. The existing black and white DOQQs, which were flown from 1994 through 1999, have a resolution of one meter. This means that each pixel of a photo represents one meter on the ground. Two meter photography would therefore be useful only for mapping the largest parcels of real estate. But for additional funding of just \$6 per square mile, FSA will increase the resolution to the one meter level required for parcel mapping and other more detailed applications, such as emergency response, economic development, transportation planning and other needs. Since Kentucky spans approximately 40,000 square miles, the cost of increasing the resolution would be just \$240,000. Another USDA agency, the Natural Resources Conservation Service (NRCS), has offered to participate and split this amount with the state, leaving the state share at a bargain basement price of just \$120,000.

The Office of Geographic Information has submitted a request for \$1.5 million in the 2004-06 Capital Improvement Plan for Statewide Digital Orthoimagery Basemap Updating. This would essentially complete the updating of the original DOQQs. The area east of 84° West Longitude, which passes through Clark County east of Winchester, has already been flown and will soon be available to PVAs. So the

choice should be obvious between \$1.5 million for ¾ of the state in black and white versus \$120,000 for the entire state in color.

One drawback of the color imagery is that the agricultural users need a mid-summer flight. The primary purpose of this coverage is to support FSA compliance programs, which require imagery that depicts standing crops. This is not the ideal situation for property mapping, but the enhanced use of color should be able to compensate somewhat for the obscuring effects of foliage. While the resolution will be the same, color will reveal changes in land use more easily than black and white. Also, the most heavily forested areas of the state in eastern Kentucky will have 2003 black and white imagery under leaf-off conditions, with the entire state continuing to have access to the original archival DOQQ photography.

If the Commonwealth of Kentucky chooses to enter into this partnership, it will be necessary to enter into a "Reimbursible Agreement" with FSA's Aerial Photography Field Office by the first of February, 2004. Payment would not be due until the imagery is delivered to the state in November or December, 2004.

During a budget crisis such as currently exists in the Commonwealth, \$120,000 may look like money that could be spent on more critical areas, rather than an initiative like this which will benefit all state and local agencies. But the timing makes it even more necessary that the state look for bargains and attempt to leverage as much federal money as possible, and this is one opportunity that should not be passed over.

MINE MAPS NOW AVAILABLE ON INTERNET

In the aftermath of the 2001 Martin County coal slurry, the Kentucky Mine Mapping Information System began the process of disseminating, via the Internet, an extensive collection of site maps of abandoned and active mines in Kentucky's eastern and western coal fields. The system includes area representation of nearly 30,000 abandoned mines dating from the mid-1800's to the present and the engineer drawings for mines active during 2002. Other information collected by state agencies such as engineer drawings and annual mine reports will be available as the site develops.

In December, 2003, the project team was awarded a 2-year, one million dollar grant from the U. S. Department of Mine Safety and Health Administration (MSHA). MSHA's grant will enable state government to scan, geo-reference, and broadcast every historic mine map filed with the Department for Mines and Minerals.

Besides the Kentucky Revenue Cabinet, other agencies involved include the Governor's Office, Kentucky Department of Mines and Minerals, Department of Surface Mining Reclamation, Transportation Cabinet, Geologic Survey, Governor's Office for Technology, and the Federal Office of Surface Mining.

The web site is located at <http://minemaps.ky.gov>



EDUCATION UPDATE

Both sections of IAAO 101, originally scheduled for February and March, have been postponed due to low enrollment. They have been combined and rescheduled for July 12 - 16, 2004, at the Hampton Inn in Frankfort. Anyone registered for either class will automatically be registered for the July class. A revised course schedule is on Page 8, along with an article listing Conference dates for 2004.

Students should register as soon as possible for any classes they are interested in taking.

Within the next few months we will be sending letters to all PVAs letting them know the status of their hours and education credits. Remember in order to receive credit for classes not sponsored by the Department, IAAO, the Kentucky Association of Counties (KACO), or the Governmental Services Center, PVAs must submit a "Request for Training Credit" form. The form must be submitted 14 days prior to class.

The following classes, sponsored by Dennis Badger and Associates, have been approved for continuing education credit for 2004: National USPAP Update and FNMA Requirements for Single Family Appraisals.

Any questions regarding the education program can be directed to the Education Branch at 502-564-8340.



IAAO KY CHAPTER NEWS

Nick Kearney was installed as President of the Kentucky Chapter of IAAO on October 15, 2003 during the annual meeting held at the Hyatt Regency in Louisville. Jeff Kelley, Webster County PVA, was elected Vice-President and Susan Bailey and Mike Whitaker were elected to serve another term as Secretary and Treasurer, respectively.

John Steele, Pendleton County PVA, was elected to his first term on the Executive Committee. He joins returning members Stacey Ewalt, Melinda Mathis, and Ron Johnson.

Also during the meeting Patsy Conway, Franklin County PVA, was presented with the 2003 Member of the Year Award. Edmonson and Robertson Counties were recognized with plaques for having all staff members earn their Senior Kentucky Assessor professional designations. PVA offices with 100 percent participation in the Chapter were recognized with certificates.

Outgoing President Nancy Bock presented Hal Headley, House Director from Ronald McDonald House, with a check for \$6,500 from the sale of the chapter's "Official Kentucky Official's Cookbook".

The Kentucky Chapter held its annual officer and committee meeting at Cumberland Falls State Park December 2, 2003.

The keynote speaker was Dave Wheelock, Executive Director of IAAO, who spoke on the status of the headquarters relocation and other important issues within the international organization. This was Dave's second address to the Kentucky Chapter in four years. The group also heard a presentation on "The Future of IAAO" from Gary Harris, Assistant Director of State Assessed

Properties for the Tennessee Comptroller of the Treasury and a candidate for the IAAO Executive Board in the upcoming election.

Before the group broke up into their respective committees, President Nick Kearney provided each group with goals to accomplish in 2004. The committees later convened as individual groups for the purpose of holding planning sessions. The committee chairs then presented their reports at the Executive Committee meeting, which concluded the day's business activities.

Congratulations to Ballard County Deputy Anita Campbell, who recently earned her Cadastral Mapping Specialist (CMS) Designation from IAAO.

Dues letters were sent out at the first of January. If you have not already paid your dues, please pay by March 1.



Property Tax News is a quarterly publication of the 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.

Education and Professional Designation Program 2004 Course Schedule - Revised

<i>Course</i>	<i>Date</i>	<i>Facility</i>	<i>Location</i>
KY 71: Commercial Real Property Appraisal/Cost	Feb. 16-19	200 Fair Oaks	Frankfort
KY 60: Mapping System Maintenance	Feb. 23-26	200 Fair Oaks	Frankfort
KY 62: Precision Data Collection	Mar. 1 - 4	200 Fair Oaks	Frankfort
IAAO 102: Income Approach to Valuation	Mar. 22-26	Hampton Inn	Frankfort
KY 10: The Kentucky Property Tax System	Apr. 12-15	Rough River State Park	Falls of Rough
KY 50: Basic Personal Property Appraisal	Apr. 12-15	200 Fair Oaks	Frankfort
KY 80: Residential Real Property Appraisal	May 24-27	Rough River State Park	Falls of Rough
KY 40: Property Tax Assessment Administration	May 24-27	200 Fair Oaks	Frankfort
KY 90: Farm Real Property Appraisal	June 7 -10	200 Fair Oaks	Frankfort
KY 72: Commercial Real Property/Income	June 7 - 10	Natural Bridge State Park	Slade
KY 44: Practical Math for Assessment Officials	June 14-17	200 Fair Oaks	Frankfort
IAAO 101: Fundamentals of Real Property Appraisal	July 12-16	Hampton Inn	Frankfort
KY 60: Mapping System Maintenance	Aug. 2 - 5	Natural Bridge State Park	Slade
KY 50: Basic Personal Property Appraisal	Aug. 9 -12	Lake Barkley State Park	Cadiz
KY 40: Property Tax Assessment Administration	Aug. 23-26	Barren River State Park	Lucas
KY 10: The Kentucky Property Tax System	Sept. 13-16	200 Fair Oaks	Frankfort
IAAO 400: Assessment Administration	Sept. 20-24	Hampton Inn	Frankfort
KY 80: Residential Real Property Appraisal	Sept. 27-30	200 Fair Oaks	Frankfort
KY 49: PVA Office Management	Oct. 18-21	200 Fair Oaks	Frankfort

NEW WORKSHOP ON GEOSYNC BASICS

The Department is offering a 2½ day workshop for beginning GeoSync users entitled GeoSync Basics. The workshop features a "hands-on" approach to GeoSync, starting with the very basics. The topics covered include using the zoom to view the map and customizing the view on the screen and viewing single or multiple layers of data.

There is time set aside for learning to manage shape files and basic printing from GeoSync. There are several exercises to enhance familiarity with the basic functions of GeoSync and enhance the student's drawing skills.

Class size is limited to 12 students so register as soon as possible if you are interested. Class will be offered on the following dates:

- February 9-11 FULL
- March 8 - 10 FULL
- April 5-7
- May 24-26
- June 14-16
- July 12-14
- August 16-18
- September 13-15
- October 11-13
- November 8-10

Classes are held in Training Room F on the third floor of 200 Fair Oaks Lane.

2004 CONFERENCE DATES

The following conference dates for 2004 have been set:

The PVA Summer Conference will be June 20 - 24 at the Holiday Inn -University Plaza in Bowling Green.

The Kentucky GIS Conference will be September 27 - 30 at the Radisson Hotel in Lexington.

The 2004 IAAO Conference will be at the Marriott-Copley Place in Boston Massachusetts, August 29 - September 1.

The Fall Conference will be November 14 - 18 at the Marriott Hotel in Covington.

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

