

## THE DIFFERENCE BETWEEN A "KENTUCKY" COURSE AND AN "IAAO" COURSE

Kentucky courses are developed and taught by Department personnel and PVAs. Each fifteen-hour course covers a specific body of knowledge about Kentucky property taxation procedures.

IAAO courses are developed by the International Association of Assessing Officers. This is a non-profit organization dedicated to improving the understanding of important property tax issues worldwide. IAAO classes are typically thirty hours in length.

IAAO also offers workshops, typically fifteen hours in length. The Education Program will sponsor any workshop for which sufficient demand exists.

A curriculum combining Kentucky and IAAO courses has been established for both the CKA and SKA designations.

### Kentucky Property Tax Courses

- KY 10: The Kentucky Property Tax System
- KY 40: Property Tax Assessment Administration
- KY 44: Mathematics of Property Valuation
- KY 49: PVA Office Management
- KY 50: Basic Personal Property Appraisal
- KY 61: Data Collection for Property Valuation
- KY 71: Commercial Real Property Appraisal by use of the Cost Approach
- KY 72: Commercial Real Property Appraisal by use of the Income/ Sales Comparison Approaches
- KY 80: Residential Real Property Appraisal
- KY 90: Farm Real Property Appraisal
- GIS 68: Introduction to ArcPro

## REQUIREMENTS FOR THE SKA DESIGNATION

Candidates must complete any four additional Kentucky Courses, thus holding a total of eight Kentucky Course certificates; one additional elective thirty-hour IAAO Course, or two fifteen-hour IAAO workshops must also be successfully completed.

Candidates must also acquire an additional two years of experience in Kentucky property tax assessment administration, for a total of five years' experience.

### International Association of Assessing Officers

- IAAO 101: Fundamentals of Real Property Appraisal
- IAAO 102: Income Approach to Valuation
- IAAO 400: Assessment Administration
- IAAO 402: Tax Policy
- IAAO 500: Assessment of Personal Property
- IAAO 600: Principles and Techniques of Cadastral Mapping
- IAAO 601: Advanced Mapping
- IAAO 201: Appraisal of Land
- IAAO 207: Industrial Property Appraisal
- IAAO 300: Fundamentals of Mass Appraisal
- IAAO 311: Residential Modeling Concepts

For a complete list of available IAAO courses go to [www.iaao.org](http://www.iaao.org)

# EDUCATION AND PROFESSIONAL DESIGNATION PROGRAM



Administered by the  
Office of Property Valuation  
Department of Revenue  
Finance and Administration Cabinet

In cooperation with  
Kentucky Property Valuation  
Administrators' Association  
and  
The Kentucky Chapter of IAAO

TEAM  
KENTUCKY

[www.revenue.ky.gov/PVANetwork](http://www.revenue.ky.gov/PVANetwork)

## EDUCATIONAL OPPORTUNITIES FOR PROPERTY TAX PERSONNEL

In 1988, the Kentucky General Assembly directed the Revenue Cabinet (now the Department of Revenue) to develop and administer an education program for PVAs, deputy PVAs, and Department employees. The resulting program, developed with the assistance of the PVA Association, offers training in the technical, legal and administrative aspects of property tax administration.

The Cabinet was also directed, in cooperation with the PVAs, to develop and administer a certification program. Two professional designations are available for those who successfully complete a combination of courses offered through the Office of Property Valuation's education program.

The first designation is the "Certified Kentucky Assessor" or CKA designation. Minimum requirements include 120 hours of classroom instruction offered by the Office of Property Valuation, passage of subject matter examinations and three years of experience in Kentucky property tax administration as a PVA, Deputy PVA or Office of Property Valuation employee.

The second designation is known as the "Senior Kentucky Assessor" or SKA designation. Minimum requirements include a CKA designation plus 90 additional hours of education offered by the Office of Property Valuation and two additional years of experience in Kentucky property tax as a PVA, Deputy PVA or Office of Property Valuation employee.

## HOW CAN I TAKE PART IN THE EDUCATION AND CERTIFICATION PROGRAM?

Each year the Office of Property Valuation sends an education schedule and registration forms via e-mail to each PVA office. Registration forms and the schedule are also available on the PVA Network website. To register for a class, simply return the registration form and the registration fee to:

Office of Property Valuation  
Education Program  
P. O. Box 1202  
Frankfort, KY 40602-1202

Confirmation of registration is sent to all students before class via e-mail.

Once the education and experience requirements have been met, applicants should complete an application form, available from the Office of Property Valuation or on the PVA Network website. Upon verification of the application, designees will receive notification informing them of their status. Certificates will be awarded at the PVA Summer Conference and at the Annual Conference on Assessment Administration.

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*Since the program began, over 800 CKA designations have been awarded and over 600 SKA designations.*

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## REQUIREMENTS FOR THE CKA DESIGNATION

Candidates for the CKA designation have a choice of completing one of four tracks, depending on interests and job specialization. Successful applicants must hold certificates of completion for the courses listed under each track.

### Real Property Assessment Track

IAAO Course 101  
IAAO Course 102  
Kentucky Course 10, 61  
Two elective courses from Kentucky Courses 80, 90, 71 or 72.

### Personal Property Assessment Track

IAAO Course 101  
IAAO Course 500  
Kentucky Course 10, 50  
Two elective courses from Kentucky Courses 40, 44 or 49  
Two IAAO Personal Property Workshops

### Administrative Track

IAAO Course 101  
IAAO Course 400  
Kentucky Course 10, 40, 49  
One elective course from Kentucky Courses 44, 50 or 61

### Mapping Track

IAAO Course 101  
IAAO Course 600  
Kentucky Course 10, 61  
GIS 65 or GIS 68  
One elective Kentucky Course or Approved GIS Workshop

\* Online courses do not count toward designations

