

# **INSTRUCTOR MANUAL**

**EDUCATION AND PROFESSIONAL DESIGNATION PROGRAM**

**LOCAL OFFICIALS COMPLIANCE BRANCH**

**DIVISION OF LOCAL SUPPORT**

**OFFICE OF PROPERTY VALUATION**

**DEPARTMENT OF REVENUE**

**November, 2018**

## TABLE OF CONTENTS

<b>1. CHAPTER ONE: Education and Professional Designation Program</b>	<b><u>PAGE</u></b>
A. Introduction.....	1
B. Professional Designation Program.....	2
C. The Education and Research Section.....	5
D. The Education Committee .....	6
E. Kentucky Property Tax Courses .....	6
F. IAAO Courses.....	7
G. Instructor Recruitment and Qualifications.....	8
<b>2. CHAPTER TWO: Course Procedures</b>	
A. Course Materials .....	11
B. Course Scheduling .....	11
C. Teaching Assignments .....	12
D. Preparation for Class.....	12
E. Registration Procedures .....	13
F. Notification to Students .....	13
G. Travel .....	14
H. Classroom Logistics.....	14
I. Class Schedule .....	14
J. Materials Provided to Instructor .....	16
K. Opening the Class .....	16
L. Attendance .....	17
M. Student Evaluations .....	19
<b>3. CHAPTER THREE: Examinations</b>	
A. Examination Format and Content .....	21
B. Preparation of Examinations.....	22
C. Examination Procedures .....	22
D. Grading and Notification of Results .....	24
E. Confidentiality .....	24
F. Records Retention.....	24
G. Re-Examinations.....	25
<b>4. CHAPTER FOUR: Problems in Class</b>	
A. Facilities.....	26
B. Smoking.....	26
C. Cell Phones and Pagers.....	26
D. Cheating.....	27
E. Disruptive Students.....	27
F. The Last Resort.....	28
<b>5. CHAPTER FIVE: Instructor Conduct</b>	

## **APPENDICES**

Appendix A: Kentucky Property Tax Course Descriptions

Appendix B: IAAO Course Descriptions

Appendix C: Department of Revenue Policy on Sexual Harassment

Appendix D: Rules Governing Training Incentive Program for PVAs

Appendix E: Forms Used in the Education Program



## CHAPTER ONE

### EDUCATION AND PROFESSIONAL DESIGNATION PROGRAM

#### A. Introduction

The Education and Professional Designation Program, developed and administered by the Department of Revenue's Office of Property Valuation, the Kentucky Property Valuation Administrators' (PVA) Association, and the Kentucky Chapter of the International Association of Assessing Officers (IAAO), has evolved from occasional training sessions conducted for the staff of the state's PVA offices to an ongoing program mandated by statute, offering hundreds of hours of professional education annually to those involved with the field of assessment administration. This increased recognition has resulted in a need for consistency in procedures throughout the program. The Education and Professional Designation Program Instructor Manual serves as a guide for adherence to these procedures by personnel selected to serve as instructors.

The Professional Development Department of IAAO, which serves thousands of students each year, has had a positive influence on Kentucky's Education and Professional Designation Program. The curriculum that has been established includes IAAO Courses as well as Kentucky Property Tax Courses, developed in-house by the Office of Property Valuation. Although less broad in scope than the IAAO courses, the Kentucky courses fulfill the need for providing practical education and training in the specific technical, legal and administrative aspects of property tax administration, encompassing issues unique to this state.

By combining requirements from the Kentucky Course offerings with selected IAAO courses, as well as courses from any other approved providers of appraisal education, a successful blend of both state and national information is covered in the program.

#### B. Professional Designation Program

Since 1986, the Kentucky General Assembly has enacted several significant pieces of legislation in an effort to enhance the credibility and effectiveness of the state's property tax programs. The PVA annual expense allowance, awarded to all PVAs under KRS 132.597, is linked to participation in a minimum level of classroom hours of professional instruction conducted by the Department of Revenue. In 1988, House Bill 719 specifically authorized the Education and Professional Designation Program. This legislation provided the basic requirements as currently stated in KRS 132.385.

The specific requirements that PVAs must meet to qualify for the annual expense allowance are identified in KRS 132.597(3). Each PVA must participate in a minimum of thirty (30) classroom hours within each calendar year in order to qualify for the annual expense allowance for the subsequent year. Hours of education in excess of the 30-hour requirement lapse and cannot be carried forward. PVAs who have earned the Senior Kentucky Assessor (SKA) designation must meet a reduced requirement of 15 classroom hours per calendar year in order to qualify for the annual expense allowance for the subsequent year. Education program records, including the current hours of education for PVAs and course completion credit for all assessment personnel, are maintained by the staff of the Local Officials Compliance Branch, Office of Property Valuation.

House Bill 538, passed by the 2000 General Assembly, gave PVAs an additional education incentive. In addition to the expense allowance provided for in KRS 132.597, PVAs also receive a training incentive for each 40 hour training unit completed under KRS 132.590 (3)(c). The amount of the incentive specified in the statute is adjusted annually with the consumer price index, and, like the statutory training incentives for other locally elected officials, is allowed to accumulate for four years. Unlike the expense allowance educational requirement, under the training incentive program, forty hours of education are allowed to carry over into the following year. Payment is made in a lump sum upon completion of the educational requirement. Since students frequently ask questions regarding this program, instructors are encouraged to become familiar with the “Rules Governing Training Incentive Program for PVAs”, included herein as Appendix D.

Two levels of professional designations are offered in accordance with the law. Award of the designations is based on the completion of educational requirements and the attainment of experience in Kentucky property tax administration. A standard curriculum has been designed to meet the intent of KRS 132.385, part of which has been developed in-house and part of which is coordinated with IAAO, the leading professional organization in this field. Instructors need to be familiar with the basic requirements of the professional designation program, in order to address questions from students.

Applicants may choose to attain the Certified Kentucky Assessor designation under one of four tracks. This option allows participants to pursue courses that relate to general areas of expertise that are part of the career track in PVA offices or the Department of Revenue. The tracks are structured to be completed over time, governed by the three-year minimum experience limitation. The specific requirements are as follows:

## **Certified Kentucky Assessor Professional Designation Requirements**

### Personal Property Track

1. Kentucky Course 10
2. Kentucky Course 50
3. IAAO Course 101
4. IAAO Course 500
5. IAAO Basic and Advanced Personal Property Course  
Auditing Workshops or
6. Two elective Kentucky Courses

### Real Property Track

1. Kentucky Course 10
2. Kentucky Course 61
3. Two of the following:  
Kentucky Course 71  
Kentucky Course 72  
Kentucky Course 80  
Kentucky Course 90
4. IAAO Course 101
5. IAAO Course 102

### Administrative Track

1. Kentucky Course 10
2. Kentucky Course 40
3. Kentucky Course 49
4. One elective Kentucky Course
5. IAAO Course 101
6. IAAO Course 400

### Mapping Track

1. Kentucky Course 10
2. Kentucky Course 61
3. ArcEditor
4. IAAO Course 101
5. IAAO Course 600
6. One elective Kentucky Course  
or approved GIS workshop

In addition to the above requirements, successful CKA candidates must have completed a total of three years of experience in Kentucky property tax administration.

The requirements for the Senior Kentucky Assessor designation are as follows:

1. The candidate must hold a CKA designation.
2. The candidate must have successfully completed four additional Kentucky Courses, for a total of eight Kentucky Courses completed.



3. The candidate must have successfully completed one additional elective 30 hour IAAO Course, or two fifteen hour IAAO workshops for which Certificates of Completion have been awarded.
4. The candidate must have acquired an additional two years of experience in Kentucky property tax assessment administration for a total of five years.

Professional designations shall be conferred upon PVAs, deputy PVAs, or Department of Revenue employees only upon completion and submission of the "Application for Professional Designation".

This form is available from the Local Officials Compliance Branch. The branch maintains records of Kentucky Courses completed; however, the applicant is responsible for providing proof of successful completion of all required IAAO Courses.

Kentucky professional designations may be awarded to PVAs and deputy PVAs at the PVA Association's Summer Conference, and to PVAs, deputy PVAs and Department of Revenue employees at the Department's annual Conference on Assessment Administration. For further details regarding the Education and Professional Designation Program, please consult the Student Manual, prepared by the Local Officials Compliance Branch, Office of Property Valuation.

#### C. The Local Officials Compliance Branch

The Education and Research Branch was created as a unit within the Commissioner's Office of the Department of Property Taxation in 1994. Prior to this, the education program had been administered on an ad hoc basis by Commissioner's Office personnel since 1985. In 2004, the Education and Research Branch was moved to the Division of Local Valuation in the Office of Property Valuation under a department-wide reorganization plan. In 2008, the Education and

Research Branch became a Section in the Local Valuation Branch. In recent years, the Education & Research Section was elevated back to a Branch and renamed as the Local Officials Compliance Branch operating under the Division of Local Support in the Office of Property Valuation.

The Local Officials Compliance Branch administers all aspects of the property tax education program, including instructor recruitment, class scheduling and logistics, grading and record keeping.

#### D. The Education Committee

The Education Committee is comprised of PVAs, deputies and members of the Local Officials Compliance Branch, appointed jointly on an annual basis by the presidents of the Kentucky PVA Association and the Kentucky Chapter of IAAO. This committee advises the Executive Director and the Local Officials Compliance Branch on policy matters involving the property tax education program.

#### E. Kentucky Property Tax Courses

The Kentucky Property Tax Courses, or simply “Kentucky courses”, provide a means of training in specific areas of the field of assessment administration and cover law and procedures applicable to Kentucky. Through this approach, gaps left by traditional nationally oriented appraisal courses are filled. Kentucky courses comprise the major portion of the core curriculum, with IAAO courses rounding out the program.

Each Kentucky course has been structured to follow the same format for consistency, providing fifteen hours of instruction, followed by a final exam of up to three hours. The courses and examinations must be periodically updated to incorporate legislative changes or reflect policy or procedural revisions. Instructor input is of primary importance to course content as the manuals are prepared for each year's educational offerings. Therefore, as the subject matter experts, instructors are expected to contribute their time and expertise toward course “maintenance”.

A brief description of each Kentucky course is included in Appendix A.

#### F. IAAO Courses

The International Association of Assessing Officers (IAAO) is a non-profit membership organization dedicated to improving the administration of the property tax and to improving the understanding of important property tax issues, primarily through a very active Professional Development Department.

IAAO courses are held in Kentucky in order to supplement the Kentucky courses. Each course consists of seven to thirty hours of instruction. Courses consisting of 15 or more hours are typically followed by a comprehensive final examination of up to 3.5 hours in length. Students who successfully pass the final examinations are issued a certificate of achievement, which may be used toward a state or IAAO professional designation.

IAAO courses may be held on a contract or certified basis. Under the contract arrangement, the IAAO furnishes the instructor, all course materials, examinations and grade processing. Under the

certified arrangement, the Department designates its own IAAO-certified personnel as the instructor, and IAAO furnishes all materials, examinations, and grade processing.

A brief description of the IAAO courses is included in Appendix B.

Instructors involved with teaching IAAO Courses must follow the IAAO Instructor Handbook while teaching an IAAO course. Although the procedures for both the Kentucky courses and IAAO Courses are generally compatible, IAAO rules must prevail if a procedural conflict occurs. If questions arise over IAAO course procedures, instructors should contact the Local Officials Compliance Branch at (502) 564-8340 or the IAAO Professional Development Department at (816) 701-8100, or through their fax at (816) 701-8149.

#### G. Instructor Recruitment and Qualifications

Instructors for the Education and Professional Designation Program have an enthusiastic attitude and a willingness to share their knowledge by teaching, widely diversified career and educational backgrounds, and all have displayed competency with their work in property tax. Not everyone possesses the right combination of expertise, patience, personality, enthusiasm, and communication skills necessary to teach others. The Education Committee and the Local Officials Compliance Branch work together in selecting the best possible instructors for the program, based on educational background, achievements in the field of assessment administration, and effective presentation skills. In order to provide field experience and training to new instructors, two levels of instructors are recognized: regular instructor and assistant instructor. The qualifications of these levels are as follows:

Regular Instructor:

- Demonstrated expertise in subject matter
- 60 Hours of qualified presentation or classroom experience (KY Courses, IAAO Courses, Conference Workshops, etc.)
- Composite Evaluation of 3.0 or better, or recommendation of instructor

Assistant Instructor:

- Demonstrated expertise in subject matter
- Office for Employee and Organizational Development (OEOD) “Train the Trainer” Workshop or 10 hours of presentation or classroom experience.

One regular instructor will be designated as the “lead instructor” for each course. The lead instructor will be consulted regarding any changes to a course and is the spokesperson for all instructors of a course. When a regular instructor is teamed with an assistant instructor, the regular instructor is required to provide training and leadership for the assistant instructor. The regular instructor will open the class, and is responsible for the overall quality of instruction in the class. If the assistant instructor provides any explanation that is not adequate in the opinion of the instructor, the regular instructor should clarify it to the students. This does not mean that the regular instructor should criticize or reproach the assistant instructor in front of the students. Any correction or retraction of information should be done tactfully and effectively during the course of the class. Regular instructors may be asked to submit a written evaluation of an assistant instructor’s performance subsequent to teaching assignments.

While teaching assignments may afford the opportunity to temporarily escape from the office routine, they also create additional responsibilities for the instructors. Instructors project the image of the Office of Property Valuation and therefore must maintain a professional demeanor. The presentation should be characterized by an informative, well-paced lecture style, instilling confidence on the part of the students. Program procedures must be followed, including adhering to the class schedule, being responsible for sign-in sheets and other administrative duties, handling the distribution of class materials and checking on the facilities in advance of class. All these tasks and more must be carried out while keeping in mind the main goal of the program: to provide effective training in all aspects of property assessment valuation and administration.

With the program now accessible to greater numbers of PVA deputies and Department of Revenue personnel, the ability levels and experience of the students will be more varied than in the past - from the extremely astute to the completely bewildered. Instructors must strive to create a positive learning environment for all students regardless of the variations in their backgrounds. Attaining the status of instructor is an honor, representing the confidence of one's peers and employer; any person so recognized should look upon it as a privilege, more so than a duty.

## **CHAPTER TWO**

### **COURSE PROCEDURES**

#### A. Course Materials

Revisions to text materials are the responsibility of the instructors. Local Officials Compliance Branch personnel will edit the final version and suggest changes where warranted, based on evaluations and the changing regulatory environment. Instructors should review their materials prior to every class in order to ensure that all information is timely. The best time to revise the material is while it is still fresh on your mind, right after teaching. Instructors will be provided with an “Instructor Problem Page”, so that revisions can be written down as they are encountered and changes can be made and reviewed within 30 days after class.

Instructors must submit their revised text to the Local Officials Compliance Branch staff 30 days prior to the start of the academic period. This will ensure that all course texts are consistent and ready for distribution. All handouts and materials extraneous to the text utilized by instructors must be approved by the Local Officials Compliance Branch in advance of the course.

#### B. Course Scheduling

The Local Officials Compliance Branch staff schedules classes based on recommendations of the Education Committee, responses from PVA surveys, and historical data. Every effort is made to avoid scheduling conflicts with other activities the instructors may have (vacations, peak workloads,

etc.) or obvious conflicts with the property tax calendar. Instructors will be notified of teaching assignments by the Local Officials Compliance Branch staff, and must sign an Instructor Assignment Form for each course to be taught.

### C. Teaching Assignments

The Local Officials Compliance Branch makes teaching assignments during the fall/winter preceding each year's education schedule. Assignments will be made based on various factors, including seniority, availability, geography, and evaluations. The Instructor Assignment form, which all instructors must sign, identifies the dates and locations of the classes which the instructor is expected to teach. This document is essentially a contract between the instructor and the Education Program. Instructors who cannot make an assignment due to a schedule conflict or any other reason should notify the Local Officials Compliance Branch immediately so that the course can be reassigned. While emergencies do arise and some conflicts are unavoidable, instructors should cancel only as a last resort, as it is often difficult to find a replacement on short notice.

### D. Preparation for Class

As a general rule, each hour of classroom presentation must be based on at least ten hours of preparation time, so a substantial amount of work is involved preparing for a fifteen hour class. Even if an instructor has taught a course numerous times, class materials should be read and reread prior to each assignment. Handouts, PowerPoint slides and other teaching aids should be organized, and a plan of action should be firmly in place before the instructor walks into the classroom.



Instructors should discuss well in advance which sections they will be responsible for, although every instructor should be prepared to teach every section in case an emergency arises. Students shall not be instructed to read sections of the text during class; reading should be assigned for homework, and the class time should be used for lecture, discussion, demonstration and drill problems. Students are quick to detect an unprepared or unorganized presentation, and once the credibility of an instructor is questioned, the effectiveness of a class is lost.

#### E. Registration Procedures

All participants must pre-register for each course to be attended. Registration is handled by the Local Officials Compliance Branch staff on a first come-first served basis. Forms should be submitted no later than 30 days prior to the class via mail, fax or email. When a class is filled, late registering students will be placed on a “stand-by” status and contacted to discuss alternative dates or courses. A final student roster will be given to instructors for reference.

#### F. Notification to Students

The staff of the Local Officials Compliance Branch will e-mail each student a memorandum detailing all pertinent class information. This e-mail should contain the following information:

1. Class location and lodging information
2. Directions to the class site
3. Parking instructions, if necessary

4. Class starting time
5. Special materials or equipment needed (calculators, mapping tools, etc.)
6. Reading assignments (if available).

#### G. Travel

Instructors are solely responsible for making their own travel arrangements. This includes securing reservations for lodging, reserving state vehicles and any related paperwork such as interaccount authorization forms. Instructors should also make certain that their supervisors/directors are aware of their teaching schedules well in advance of class.

#### H. Classroom Logistics

Instructors are advised to arrive at the class site ahead of time to correct any unforeseen problems that may occur, preferably the preceding day or evening in the case of non-Frankfort facilities, if access is possible. The Local Officials Compliance Branch staff will make every effort to ensure that the classrooms are suitable, but since most arrangements are made by correspondence or telephone, the instructors must act as on-site "trouble-shooters". The name of a contact person at the class facility will be given to instructors before leaving on assignment.

I. Class Schedule

Each Kentucky Course consists of fifteen hours of instruction, not including breaks, plus an examination of up to three hours. The standard schedule, from which instructors may not deviate without prior authorization from the Local Officials Compliance Branch or the Executive Director, is presented below. These hours must be strictly observed. If the instructor feels that there is not enough material to occupy fifteen hours of education, this observation should be brought to the attention of the Local Officials Compliance Branch for development of additional material.

Any alternatives to the standard classroom environment, including field trips, guest lecturers or exercises outside the classroom, must be approved in advance of class by the Local Officials Compliance Branch. Instructors without the prior approval of the Office of Property Valuation shall not arrange transportation of students for any reason.

**STANDARD KENTUCKY PROPERTY TAX COURSE SCHEDULE**

TIME	DAY ONE	DAY TWO	DAY THREE	DAY FOUR
8:30		Class Begins	Class Begins	Examination
10:00		Break	Break	
10:15		Class Resumes	Class Resumes	
11:45		Lunch	Lunch	
1:00	Class Begins	Class Resumes	Class Resumes	
2:30	Break	Break	Break	
2:45	Class Resumes	Class Resumes	Class Resumes	
4:15	Class Adjourns	Class Adjourns	Class Adjourns	
Total Hours				
of Instruction:	3.0 Hours	6.0 Hours	6.0 Hours	

Each IAAO course consists of thirty hours of instruction lasting four days with the final examination on Friday. The standard schedule is presented below. Some contract instructors may deviate from this schedule and begin earlier or end later.

**STANDARD IAAO PROPERTY TAX COURSE SCHEDULE**

TIME	DAY ONE	DAY TWO	DAY THREE	DAY FOUR	DAY FIVE
8:30	Class Begins	Class Begins	Class Begins	Class Begins	Examination
10:00	Break	Break	Break	Break	
10:15	Class Resumes	Class Resumes	Class Resumes	Class Resumes	
12:00	Lunch	Lunch	Lunch	Lunch	
1:00	Class Resumes	Class Resumes	Class Resumes	Class Resumes	
2:30	Break	Break	Break	Break	
2:45	Class Resumes	Class Resumes	Class Resumes	Class Resumes	
4:30	Class Adjourns	Class Adjourns	Class Adjourns	Class Adjourns	

**J. Materials Provided to Instructor**

Administrative materials and equipment are provided to each instructor prior to departure for class.

These include the following:

1. Sign in sheet;
2. Pencils;
3. Evaluation forms;
4. Examinations and answer sheets;
5. A locking briefcase for security.

## K. Opening the Class

Instructors should plan to arrive on site twenty to thirty minutes prior to the scheduled start of class.

This time can be used to inventory and distribute materials, and generally arrange the teaching area.

At the beginning of class, the following procedures should be followed:

- Introduce yourself and state the name and course number of the class
- Go over the class schedule
- Cover access to the classroom and point out the location of restrooms, pencil sharpener, etc.
- Go over the rules (no smoking, no talking during class, cell phones off, etc.)
- State that there will be a final examination (if such is the case) and when it will be held
- Remind the students that they must attend at least 12 of the 15 hours to take the exam
- (optional) many instructors find it helpful to have the students introduce themselves
- Give a brief introduction to the course, and begin presenting the material
- At mid-morning, or when it seems reasonable to expect that most students have arrived, distribute the sign in sheet

## L. Attendance

With two types of incentives based on the accumulation of classroom hours, as well as appraiser certification and professional designation requirements, attendance has become a very important issue. Therefore all instructors are obligated to follow the procedures outlined below for documenting attendance in Kentucky courses and IAAO courses.

Attendance forms have been developed by the Local Officials Compliance Branch for Kentucky courses, and must be utilized for all educational functions involving PVAs. These forms shall be circulated after class has begun, with instructions that all attendees must sign it. No one may sign the form for another person. After the attendance forms have been circulated and collected, the instructor should mark through any blank areas so no one can sign them post-date. The instructor should make a note of all persons arriving after the form has been circulated or leaving after signing the form, with the approximate time that the student was actually in attendance noted. The instructor shall sign the form and return it to the Local Officials Compliance Branch with the examinations, evaluations and other materials.

PVAs are not required to take the examination to receive education credit for the purpose of receiving their expense allowance or training incentive checks. For this reason, it is extremely important that instructors keep accurate attendance records and note on sign-in sheets if a PVA leaves class for any length of time over 15 minutes, other than scheduled breaks.

It is also important to keep a record of attendance for students who are not PVAs. While no salary incentives are at stake, education program functions are accepted to satisfy continuing education requirements for appraiser certification, professional designations and other programs. In addition, every student of a Kentucky course must attend at least twelve hours of class in order to be eligible to take the final exam.

IAAO recently instituted a new attendance policy. Students must attend 90% of the instructional hours to achieve the full number of educational hours offered in the course. Attendance will be determined by the Exam and Records Processor using the attendance sheet returned to IAAO by the

instructor. Students are responsible for initialing the sheet for every half day they attend in class, but instructors should check to sure everyone has signed the sign-in sheet. PVA's will still earn hours toward the incentive for the hours they attend class and the class will still count toward a Kentucky professional designation as long as the student successfully completes the exam. IAAO instructors should make students aware of this new policy.

#### M. Student Evaluations

Student evaluations provide valuable information needed to address problems within the program. Ratings for the course, the instructor, and the facilities are compiled throughout the year to arrive at a rating comparable to a university grade point average. These ratings, along with comments submitted by the students, are passed along to the instructors to use as feedback in modifying a course if necessary. They are also discussed with the Education Committee. Education Program instructors are reassigned based on continued good teaching practices, giving further weight to the evaluations. Evaluation forms must be filled out by the students at the end of the last day of class before the final examination, and placed by the students in sealed envelopes provided for this purpose. This procedure ensures that a confidential evaluation is obtained from everyone, as some students do not intend to remain for the examination.

Instructors should be aware that the Education Committee also utilizes evaluation methods that are independent of the class. Under the "Course Connections" program, Education Committee personnel contact students randomly, usually by telephone, after the class has been completed. A

standard interview is conducted confidentially with questions asked about the instructor, materials, examination and facilities. The results of Course Connections interviews are disclosed to instructors on an as-needed basis.

After a teaching assignment is completed, instructors will receive notification via e-mail informing them of the pass rate and mean score, the results of their evaluations and the comments from the evaluations. While it is understandable to notice progress of certain students, and develop an interest in their success or failure, in order to maintain the privacy of students, instructors will only know the pass rate and not be told the results of specific students. Although instructors may form opinions of the progress of certain students, discretion should be used when talking about students to anyone outside the education program.



**CHAPTER THREE**  
**EXAMINATIONS AND RECORDS**

A. Examination Format and Content

All final examinations for Kentucky courses shall contain thirty multiple choice questions with one correct solution and three incorrect solutions for each question. No "true - false", "all of the above", or "none of the above" solutions may be used. Drill problems and other exercises utilized during the class as preparation for the final examination should also adhere to this format.

Information used for test questions must be adequately addressed in the text. It is recommended that, prior to class, the instructor be aware of each test question and the general area in the course where the relevant topic is covered. During the course presentation, emphasis may be placed on such points in a subtle manner, without specifically stating or indicating that the subject matter is on the test. This should not be construed as a mandate to adopt a "teach the test" style of instruction; on the other hand, students who attend class and read all course materials should not be surprised by any question on the final examination.

The examination will be reviewed after each test for "problem questions"; i.e., questions that were missed by a majority of students. These questions will be brought to the instructor's attention and may or may not be revised for the next test depending upon discussion with the instructors.

## B. Preparation of Examinations

Each instructor shall compose a pool of examination questions from which the Local Officials Compliance Branch staff can develop two versions of the test. It is acceptable to have some of the same questions on both exams and only slight variations on others. With the possibility of salary incentives tied to successful course completion, it is necessary to impose extreme measures of security involving examination content as well as the examination procedures.

## C. Examination Procedures

The Local Officials Compliance Branch is responsible for providing each instructor with an adequate supply of examinations prior to the beginning of each class. Examination Booklets will be numbered in sequence, with the six-digit Examination Number identifying the course number, year, and exam number. All student identification information is to be written on the Answer Sheet.

The final exam must begin at 8:30 a.m. on the fourth day. The cover sheet for the Examination Booklet contains instructions for taking the examination. These procedures should be verbally presented and explained thoroughly to the students before the start of the examination.

All examination booklets, answer sheets, and evaluation forms (both used and unused) must be returned to the Local Officials Compliance Branch staff as soon as possible, or at least within 24 hours after the examination. The examination numbers resume sequentially with the next section of the class, thus providing a basis for statistics and records kept by the section.

**The following information applies to examination procedures and must be conveyed to all students by instructors immediately prior to the beginning of the examination:**

1. Students must have attended at least twelve hours of the fifteen hour course in order to be eligible to take the final examination. (Instructors must inform students of this requirement on day one of every class).
2. Successful completion of a course (and the issuance of a certificate) will be based on attainment of a minimum score of seventy percent (70%) on the final examination.
3. A maximum time limit of three hours is allowed for completion of the final examination.
4. Under no circumstances may an examination be taken from the classroom by anyone other than the instructor, or reproduced by anyone other than the instructor or Local Officials Compliance Branch staff.
5. No student is allowed to use any reference materials, notes, or books while taking an examination. Students are not to be allowed any paper, books, or briefcases on or around their desks during a final examination session. All calculations of problems may be done in the examination booklet. Any student bringing paper, books or a briefcase to the examination must leave them out of reach and in clear view of the instructor before being issued a final examination.
6. Calculators and approved mapping tools may be used by the student during the course of the final examination.
7. Cell phones must be turned off and put away during the examination.
8. A student leaving the room during an examination session for any reason must leave the examination booklet and the answer sheet face down on the table. Only one student may leave the room at any time during an examination.
9. There should be no conversation between students during the examination session. Needless to say, covert use of books or other study material can only be construed as cheating. In cases of continued and blatant cheating, instructors are authorized to inform offending students that their examination must be turned in immediately and will be considered void (See Chapter 4, Section D for further references to cheating).
10. Instructors monitoring examinations may offer no help to students relative to interpreting questions on the examination even when asked directly by a student, except in the case of a typographical or other error which is discovered on the examination. If such errors are encountered, they should be pointed out to the entire class immediately, and brought to the attention of the Local Officials Compliance Branch staff as soon as possible.

#### D. Grading and Notification of Results

The Local Officials Compliance Branch staff is responsible for grading the examinations and notifying the students of the results. A certificate of achievement signed by the Executive Director of the Office of Property Valuation will be issued to each student successfully passing the final examination. All students who fail the examination will be notified of their scores in writing by the Local Officials Compliance Branch.

#### E. Confidentiality

Education records are confidential, between the student and the Local Officials Compliance Branch. Students' employers may be notified of attendance and/or performance on a pass/fail basis upon request. Instructors will be provided with information regarding the overall performance of the class, (pass rate and mean score) but will not be given information regarding the performance of specific individuals.

#### F. Records Retention

Examinations will be retained for one year and may be reviewed by students in Frankfort upon appointment only. A permanent record will be maintained of each student's course attendance and a copy of each Kentucky course certificate of completion issued will be kept in the student's file. Copies of IAAO certificates of completion must be submitted to the Local Officials Compliance Branch with a student's professional designation application.

### G. Re-Examination

Any student failing an examination will be allowed to take a re-examination within one year from the original testing date. Re-examinations will be given by the education staff by appointment only.

If a student fails to pass the re-examination, the course must be repeated again to regain eligibility for examination.

## **CHAPTER FOUR**

### **PROBLEMS IN CLASS**

#### A. Facilities

Instructors should inspect the class site well ahead of time to identify and address any problems with accessibility, layout, audio visual aids, coffee service, etc. The facility contact person should be advised of any necessary changes. If room accessibility, temperature, lighting or any other physical aspect presents a problem that cannot be corrected, this information should be reported to the Local Officials Compliance Branch for consideration in future scheduling.

#### B. Smoking

Smoking is not permitted in the classroom. Instructors and students are expected to adhere to all facility rules and regulations pertaining to smoking on the premises (e.g. designated smoking areas).

#### C. Cell Phones

While cell phones allow students to keep in touch with the office, they can be disruptive if they ring during class. Instructors should remind students of the policy that requires cell phones and pagers to be set on vibrate or turned off during class. If a student has to make or receive a call during class, they should be reminded by the instructor to be courteous and step outside the classroom. Cell phones should be turned off and put away during the examination.

#### D. Cheating

Before any student begins an examination, the instructor must inform the class of the nine points enumerated in Chapter Three under Examination Procedures. Instructors should emphasize the procedures for going to the restroom during the test and check the desks or tables for reference materials. In addition to these procedures, students should be dispersed, if space permits, before the examination begins.

Cheating has not proven to be a problem in the past, but instructors should monitor the testing process carefully. Unless prior arrangements are made, both instructors should remain during the examination. Proctoring during the examination means that the instructors should watch students instead of reading or working. If an instructor suspects that a student is cheating, an appropriate first step would be to focus attention on the student through eye contact or relocating to the immediate vicinity of the offender. This method is usually an effective deterrent. Speaking in private to the student may be necessary if the practice continues, with a warning issued that the student's examination will be voided if further transgressions occur. The final step should be taken only if all other attempts to halt the cheating have failed, the student has been warned, and preferably if a third party has witnessed the infraction.

#### E. Disruptive Students

It would be a pleasure to teach if every participant were a model student, but this is not always the case. Disruptive behavior can be a nuisance to both instructors and students and should be addressed for the sake of the class.

Humor works well in some cases, as well as drawing the person into a class discussion. Minor disruptions are probably best ignored, but if all other tactics have failed, the offender should be called aside (during break or lunch) and asked for cooperation. Abusive behavior, alcoholic beverages in the classroom, or any other behavior that is extreme does not have to be tolerated. Instructors have the authority to ask a student to leave and deny any additional credit for the course. In such cases, the instructor should notify the Local Officials Compliance Branch.

#### F. The Last Resort

In the event that a student objects to the imposition of authority by an instructor, whether it consists of voiding an examination or ejecting a student, the instructor should call the Local Officials Compliance Branch at (502) 564-8340.



## **CHAPTER FIVE**

### **INSTRUCTOR CONDUCT**

Instructors for the Education Program are a select group, chosen in part because of the integrity they have displayed while at work. Their conduct should be indicative of the trust placed in them by the Education Committee as well as the students. Instructor conduct should remain above reproach at all times while on assignment.

As representatives of the Education Program, instructors are expected to exhibit a professional appearance, adhering to generally accepted standards of business attire. Business casual attire (khakis, polo shirts) is acceptable but jeans and tennis shoes should be saved for after class. An appropriate professional attitude should also be displayed, particularly in the instructor-student relationship, both inside and out of the classroom. This does not mean that instructors are required to remain aloof and unfriendly, or must refuse to keep company with students after hours. Most instructors are acquainted with some of their students due to previous or current working relationships, and cannot be expected to spend their personal time on the road alone.

When fraternizing with students, however, instructors must be very careful not to discuss any point of the course or examination that would give a student or group of students an unfair advantage over others. The question "What's on the exam?" will inevitably be asked during social encounters, and the instructor should be prepared to give a polite but firm refusal. If a student poses a legitimate question about the material and the instructor is drawn into a discussion on a technical point, it should be brought to the attention of the entire group at the beginning of class the next morning. Instructors should avoid one-on-one contact with students at any time in the presence of the

examinations, even if they are locked up. If the examinations are in the instructor's room, no student should be invited in without the presence of a third party. This does not imply a lack of trust between the Local Officials Compliance Branch or the Education Committee and the instructors; rather, it is a measure to help instructors avoid the slightest *appearance* of impropriety.

Students will often request special review sessions during evenings, particularly for some of the courses with more math-intensive or hands-on exercises. This is acceptable only if the following three requirements are met:

1. The review session must take place in the classroom or some other public meeting area;
2. All students must be aware of the time and location of the review session;
3. The session must be remedial; in other words, it must only cover material previously presented in class, no new methods or material may be introduced, and no hints toward the content of the examination may be given.

The procedures listed above should be provided to students when the concept of an evening review session is first discussed in class.

Instructors must be prepared to address sensitive areas with diplomacy. Placing blame for problems within the property tax system will only alienate students, who could be associated with the person or group pinpointed. Classes are comprised of PVAs, deputy PVAs, Department of Revenue personnel, and individuals from private industry, all seeking knowledge, as opposed to a sermon.

**Instructors should be sensitive to the diversity of persons employed in the assessment field and refrain from any behavior or discussion which could be construed as discriminatory.** While this obviously applies to comments or jokes directed toward particular persons or groups of certain race, ethnicity, religion, gender, sexual orientation or physical disability, instructors should also refrain from disparaging remarks or humor regarding politics or particular counties or areas of the state. Instructors are prohibited from such behavior at all times while on assignment and are required to discourage such behavior from occurring in the classroom.

Sexual harassment in the workplace is a legitimate concern for all employers. The classroom is a working environment and as such is subject to Federal law, Equal Employment Opportunity Commission guidelines, and Department of Revenue policy. Instructors must be aware that sexual harassment includes “sexually suggestive comments, off-color language or jokes of a sexual nature,” as well as “requests for sexual favors.” The consequences of such behavior are serious, including reprimand, fine, suspension and dismissal. The Department of Revenue policy on sexual harassment is included in this manual as Appendix C. All instructors are required to read, understand, and abide by this policy at all times while on assignment.

Instructors for the Education Program are expected to conform to the highest standards of conduct. This is due in part to the nature of the program, which is a joint effort of the Office of Property Valuation, the Kentucky PVA Association, and the Kentucky Chapter of IAAO. In many cases, the credibility of the program and the people whom it represents rests upon the ability of the instructors to perform the duties for which they have been chosen. By contributing their time to display their talent and convey their knowledge for the benefit of *students*, instructors have taken on a great responsibility that will produce invaluable long-term benefits for the Kentucky property tax system.

## APPENDIX A

### KENTUCKY PROPERTY TAX COURSE DESCRIPTIONS

Kentucky Course 10, The Kentucky Property Tax System: an overall view of the constitutional, statutory, and judicial basis of current property tax policies.

Kentucky Course 40, Property Tax Assessment Administration: requirements, procedures and policies are presented in a statutory context, governed by the deadlines of the property tax calendar.

Kentucky Course 44, Mathematics of Property Valuation: an introduction to the basic mathematical concepts that should be familiar to anyone working in the field of property tax assessment administration.

Kentucky Course 49, PVA Office Management: fundamental fiscal and personnel procedures, personal profile systems, effective work habits and personnel management are presented in this management oriented course.

Kentucky Course 50, Basic Personal Property Appraisal: an introduction to personal property appraisal with emphasis on the history of personal property taxation, statutes governing personal property taxation and the classification of tangible personal property.

Kentucky Course 61, Data Collection for Property Valuation: an introduction to the basic concepts and procedures involved in real property data enumeration; some field exercises designed to demonstrate the techniques involved in measuring buildings for the purpose of sketching and calculating square footage.

Kentucky Course 64, Introduction to ArcView: A hands-on computer course designed to acquaint the user with the fundamental operations of this geographic information system (GIS). This course assumes basic computer literacy. This course will help front desk and office users in the use of ArcGIS 10.X. The course helps users learn how to use the Table of Contents, Search Tools, how to enter deed calls, and print custom maps.

Kentucky Course 65, Introduction to ArcEditor: The next level of the hands-on computer course designed to acquaint the user with the fundamental operations of this geographic information system (GIS). This course covers file structure, linking parcels with the tax roll, transferring edited parcel

splits, and advanced drawing and parcel maintenance techniques. This class includes the Introduction to ArcView class exercises and parcel editing with topology and plat georeferencing.

Kentucky Course 71, Commercial and Industrial Real Property Appraisal by use of the Cost Approach: demonstration of practical appraisal techniques for the assessment of commercial and industrial real estate, focusing primarily on the cost approach to value.

Kentucky Course 72, Commercial Real Property Appraisal by use of the Income and Market Comparison Approaches: demonstration of practical appraisal techniques for the assessment of commercial real estate, focusing primarily on the income and market comparison approaches to value.

Kentucky Course 80, Residential Real Property Appraisal: a detailed course of study on the mass appraisal of residential property.

Kentucky Course 90, Farm Real Property Appraisal: methods of appraising both the fair cash value and the agricultural value of farm property, utilizing all three approaches to value.

## APPENDIX B

### IAAO COURSE DESCRIPTIONS

Course 101, Fundamentals of Real Property Appraisal: a basic appraisal course for assessors, course 101 introduces the theory and techniques of the cost and sales comparison approaches to value. Students review economics, terminology, basic appraisal principles, general principles of land valuation, the assessment function, and the mass appraisal process.

Course 102, Income Approach to Valuation: this course covers the theory and techniques of estimating value by the income, or capitalized earnings approach. The material includes selection of capitalization rates, analysis of incomes and expenses to estimate operating income, and capitalization methods and techniques.

Course 112, Income Approach to Valuation II: this course is a comprehensive, interactive program intended for mid-level, commercial-industrial appraisers. The material covers the income approach to value in depth. This course is broad-based and covers many topics focusing on a case study problem that utilizes methodology used in the course and will allow students to work through the case study to its conclusion.

Course 201, Appraisal of Land: course 201 covers the theory and technique of appraising land. Topics include classifying land, estimating highest and best use, discovering significant trends and factors and their effect on value, data collection, and selection of correct physical units of land measurement for appraisal. The five land appraisal methods are studied in depth.

Course 300, Fundamentals of Mass Appraisal: this course provides an introduction to mass appraisal. Topics include single-property appraisal versus mass appraisal, components of a mass appraisal system, data requirements and analysis, an introduction to statistics, the use of assessment/ratio in mass appraisal, modeling of the three approaches to value, and the selection of a mass appraisal system.

Course 310, Application of Mass Appraisal Fundamentals: This residential and commercial application course builds on the theories and concepts taught in Course 300. It utilizes case studies for the demonstration of key concepts in a real-world setting. The course will provide the student with practical application of the tools and techniques presented in Course 300.

Course 311, Residential Modeling Concepts: presents a detailed study of the mass appraisal process as applied to residential property, including basic statistical analysis, measurement of sales ratio central tendencies and coefficients of dispersion, and administrative procedures for improving assessment uniformity.

Course 312, Commercial/Industrial Modeling Concepts: an overview of mass appraisal as applied to income producing property. Topics include income property data, market analysis, sales comparison approach, cost approach, gross and income analysis, capitalization rate development, model specification and calibration and value review and maintenance.

Course 320, Multiple Regression Analysis: Course 320 is an introductory offering designed to provide intensive training in the application of Multiple Regression Analysis (MRA). The course is built in a Windows™ environment and uses the statistical software SPSS for demonstrations. Course 320 starts by introducing the basic functions necessary to analyze a database. Students will learn how to develop frequency distributions, cross-tabulations, averages, etc., how to use various graphs to display results, and how to develop an additive multiple regression model using stepwise regression. Along with developing the model, students will learn what regression statistics mean and how to interpret them, and test the results of the model once it has been developed. Students will also be taught how to use MRA to calibrate a cost model market.

Course 400, Assessment Administration: Course 400 covers administrative concepts and procedures that can produce greater efficiency in the modern assessment office. The course begins by emphasizing the need for management, and the various roles placed on the assessor and all supervisory personnel. The course then introduces the four major management functions (planning, organizing, directing, and controlling). Although the four functions are interrelated, a separate chapter is devoted to each one. This provides for a greater understanding of the major functions.

Course 402, Tax Policy: Course 402 offers students strategies for assisting in the effective formulation and implementation of tax policies and presents background-enabling students to understand the context under which property tax policy is established. Students will be given analytical tools with which they can explain the effects of proposed property tax changes. They will be provided with a sound theoretical basis to guide decision-making and to assist in creating workable solutions for their jurisdictions. The course is designed for assessment administrators and students of taxation, as well as professional policy advisors who guide and make decision in the area of tax policy on a regular basis.

Course 500, Assessment of Personal Property: provides a comprehensive program of study for those who value personal property for ad valorem tax purposes. This course concentrates on the skills necessary for listing, appraising and assessing the market value of properties using the three approaches to value.

Course 600, Principles and Techniques of Cadastral Mapping: this course serves as an introduction to property ownership mapping, with an emphasis on the preparation and use of assessment maps. Topics include ownership data gathering, map sources, mapping equipment, base maps, conveyances, acreage calculation, mapping administration and parcel identification systems.

Course 601: Cadastral Mapping - Methods and Applications: Course 601 provides a comprehensive program of study, applying the knowledge and abilities taught in course 600 on a more advanced level. A comprehensive set of case problems is utilized to enhance your learning experience.



# APPENDIX C

## FINANCE AND ADMINISTRATION CABINET POLICY ON SEXUAL HARASSMENT

### I. PURPOSE

The purpose of this procedure is to clearly establish that the Finance and Administration Cabinet (Cabinet) prohibits sexual harassment either by or of its employees. Sexual harassment is a prohibited personnel practice and a violation of state and federal law.

This procedure explains steps for handling allegations or suspicions of sexual harassment. All allegations shall be fully investigated and corrective or disciplinary action taken, up to and including dismissal from employment, as warranted.

In order to provide a working environment free of sexual harassment for Cabinet employees, the Cabinet will promptly and thoroughly investigate all complaints of sexual harassment. All Cabinet employees are assured that they will be free from any and all reprisal or retaliation from filing such complaints.

### II. DEFINITION OF SEXUAL HARASSMENT

The Equal Employment Opportunity Commission's (EEOC) Guidelines on Discrimination Because of Sex, Part 1064, provides the following guidelines identifying sexual harassment. Harassment on the basis of sex is a violation of Section 703 of Title VII. Unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature constitute sexual harassment when:

1. Submission to such conduct is either explicitly or implicitly a term or condition of an individual's employment;
2. Submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting that individual;
3. Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile or offensive working environment.

Sexual harassment can take place in a variety of situations that include but are not limited to:

1. The victim and the harasser may be either gender.
2. The victim does not have to be of the opposite sex.
3. The harasser can be a supervisor, manager, an agent of the employer, co-worker or non-employee.

4. The victim does not have to be the direct target of the harasser but may be anyone offended by the conduct.

Examples of sexual harassment that shall not be tolerated, include, but are not limited to:

1. Written, suggestive or obscene letters, notes and invitations;
2. Verbal, derogatory comments, epithets, slurs or jokes;
3. Physical, impending or blocking movements, unnecessary touching of an individual, e.g. patting, pinching, hugging or repeated brushing against another employee's body;
4. Visual, sexually-oriented gestures, displaying sexually suggestive or derogatory objects, pictures, cartoons or posters;
5. Requesting or demanding sexual favors accompanied by implied or overt promise of preferential treatment or threats concerning an individual's employment status;
6. Nonverbal sexual conduct such as leering, ogling, whistling, posting or circulating sexual materials or pictures, and making vulgar hand gestures.

### **III. PROCEDURE**

All claims of unlawful sexual harassment will be reviewed and resolved in accordance with the following procedure:

#### **A. Reporting Sexual Harassment**

Employees have a variety of options for reporting allegations of sexual harassment. Any employee who has a complaint of sexual harassment at work by supervisors, co-workers, visitors, clients, or customers, should **immediately** bring the problem to the attention of agency officials, any supervisor or manager, EEO Counselors, the Cabinet EEO Coordinator, the personnel manager or the Personnel Cabinet.

In addition to the information stated above, employees and job applicants may choose to file sexual harassment complaints with any Human Rights Commission offices or the federal Equal Opportunity Commission (EEOC).

#### **B. Cabinet Investigation**

The Cabinet's Office of Equal Opportunity and Contract Compliance shall promptly investigate all complaints. Employees are assured that, to the extent possible, the privacy of the complainant and the person accused of sexual harassment shall be kept confidential. Information concerning the complaint shall not be released to third parties or anyone who is not involved with the investigation under the Open Records Act. Nor shall anyone involved be permitted to discuss the subject outside the investigation.

The purpose of this provision is to 1) protect the confidentiality of the employee who files a complaint, 2) to encourage the reporting of any incidents of sexual harassment, and 3) to protect the reputation of any employee wrongfully charged with sexual harassment.

The Cabinet's Office of Equal Employment Opportunity and Contract Compliance will review findings with the complainant at the conclusion of the investigation

### **C. Corrective or Disciplinary Action**

According to the outcome of the investigation, the Cabinet shall, as appropriate:

1. Assure that all parties are reacquainted with the sexual harassment procedure;
2. Take appropriate disciplinary action, up to and including termination, if the investigation determines that sexual harassment or other prohibited behavior did occur;
3. Mandate specific training, counseling and follow-up.
4. Provide any information requested by the State EEO Coordinator.

These measures shall be implemented to stop the harassment or other prohibited behavior, prevent the sexual harassment or other prohibited behavior from recurring, and educate affected parties.

## **IV. RESPONSIBILITIES**

### **A. Cabinet Responsibilities**

The Cabinet shall in all cases

1. Maintain a non-hostile work environment.
2. Maintain an atmosphere where all employees are safe to report sexual harassment without fear of retaliation.
3. Assure that all complaints of sexual harassment are immediately investigated.
4. Assure that all suspicions of illegal conduct are immediately investigated.

### **B. SUPERVISOR/MANAGER RESPONSIBILITIES**

When an employee advises any supervisor or manager about an allegation of sexual harassment, the supervisor or manager shall:

1. Advise the employee that the allegation shall be thoroughly investigated;
2. Immediately notify the agency EEO Counselor and the Cabinet EEO Coordinator.

When the supervisor or manager witnesses or is made aware of potential sexual harassment, the supervisor or manager shall immediately notify the agency EEO

Counselor and the Cabinet EEO Coordinator. Responsibility for reporting potential sexual harassment is not limited to employees under the direct control of the manager or supervisor. Supervisors and managers shall immediately report suspected harassment in any Cabinet location to the EEO Counselor and Cabinet EEO Coordinator.

### **C. CABINET EEO COORDINATOR RESPONSIBILITIES**

The Cabinet EEO Coordinator shall:

1. Provide guidance to employees, supervisors and managers regarding the Cabinet's sexual harassment procedures.
2. Ensure all new employees receive sexual harassment awareness and prevention training as part of new employee orientation.
3. Ensure all employees, supervisors and managers receive sexual harassment awareness and prevention training at least once every two (2) years.
4. Provide training to all EEO counselors appropriate to their duties.
5. Notify the Division of Human Resources and the Office of General Counsel regarding potential sexual harassment.
6. Maintain investigative reports.

### **D. EEO COUNSELOR RESPONSIBILITIES**

The EEO Counselor shall:

1. Know procedures for handling sexual harassment complaints.
2. Ensure that the sexual harassment procedures are posted in a location accessible to all employees.
3. Immediately notify the Cabinet EEO Coordinator when a sexual harassment complaint is received.

### **V. DISCIPLINE FOR VIOLATIONS**

Any employee determined to have violated the Sexual Harassment Procedure shall be subject to disciplinary action, including, but not limited to reprimand, fine, suspension and dismissal.

### **VI. REFERENCES**

Kentucky Commission on Human Rights <http://kchr.ky.gov/>  
U.S. EEOC Louisville office <http://www.eeoc.gov/louisville/index.html>  
State EEO Coordinator <http://personnel.ky.gov/eeodiversity/>  
U.S. EEOC website <http://www.eeoc.gov/>

**APPENDIX D**

**RULES GOVERNING**

**TRAINING INCENTIVE PROGRAM FOR PVAS**

**Section 1. Definitions.**

- (1) "Department" means the Office of Property Valuation, Department of Revenue.
- (2) "Branch" means the Local Officials Compliance Branch, Division of Local Support , Office of Property Valuation.
- (3) "Training incentive" means an annual lump sum award, the amount of which is adjusted in accordance with the Consumer Price Index pursuant to KRS 132.590 (3)(c).
- (4) "Training Unit" means a program of forty (40) hours of approved educational functions attended by a PVA.
- (5) "Calendar Year" means the twelve month period beginning January 1 and ending December 31.

**Section 2. Areas of Learning.**

The Department shall base approval and certification of courses for the training incentive upon their relation to the following primary areas of instruction regarding the operation of the office of Property Valuation Administrator (PVA):

- (1) Property Tax Assessment Administration, including the property tax calendar, revaluation and quadrennial planning, assessment/sales ratio studies, taxpayer notification, inspection period, tax roll processing, the appeals process, billing and collections.
- (2) Property Valuation, including the appraisal of all types of real and personal property, and automated valuation techniques such as computer-assisted mass appraisal (CAMA).

- (3) Cadastral Mapping, including deed processing, land records, parcel identification, base maps, and the use of Geographic Information Systems (GIS).
- (4) PVA Office Management, including budget preparation, expenditures, audit procedures, ethics, public relations, records retention, open records policies, personnel management, office automation and general duties and responsibilities of elected county officials.
- (5) The Department may certify and approve additional courses or areas of learning in addition to those found in subsections (1) through (4) of this section, based on the criteria established in this section and the guidelines of Section 3.

### **Section 3. Approval of Courses or Areas of Learning.**

- (1) Approved Courses include:
  - (a) All courses, workshops and special seminars developed or sponsored by the Department;
  - (b) All PVA state-wide and regional meetings held by the Department;
  - (c) All workshops and other sessions of an informative nature held in conjunction with the annual Conference on Assessment Administration as required by KRS 131.140 (4); 12-15 hours of approved educational content shall be offered at each annual Conference.
  - (d) All workshops and other sessions of an informative nature sponsored by the Department in conjunction with the PVA Association Summer Conference;
  - (e) All courses, workshops and seminars sponsored by the International Association of Assessing Officers (IAAO); credit for attendance at out-of-state events will only be recognized upon submission of a completed and signed "Uniform Request for Recertification Credit" form or similar documentation. The branch may verify attendance by requesting copies of sign-in sheets or other documentation.
  - (f) All courses and workshops sponsored by the Commonwealth of Kentucky Office of Diversity, Equality, and Training (ODE&T)
  - (g) Conferences, workshops and regional meetings sponsored by Kentucky Association of Counties (KACo).
  - (h) All courses and workshops sponsored by the Kentucky Real Estate Appraisers Board (KREAB).
  - (i) Online classes may be earned from IAAO only. CKA designation holders may earn up to 10 hours per calendar year. Those with a SKA designation may earn up to 25 hours per calendar year. Please note that many of these classes are worth more than 10 hours. Any hours earned that exceed the aforementioned designation limits will not be added to your continuing education credits. Also note: these classes cannot be applied toward earning your CKA or SKA designations. The hours are for continuing education credit only.

- (2) The Department may approve and certify any additional course of instruction prior to a PVA attending that course and receiving hourly credit for that course, based upon the following criteria:
- (a) Relevance of instruction to the statutory duties performed by the PVA seeking certification and approval;
  - (b) Relevance of instruction to the areas of learning established in Section 2 of these rules;
  - (c) Reputation of the organization or entity sponsoring the training event;
  - (d) Extent of actual training at the event;
  - (e) Ability of the entity sponsoring the training to verify that the officer attended the training event;
  - (f) Qualifications of the instructor;
  - (g) Availability of the instruction to all PVAs; and
  - (h) Other information relevant to the approval and certification of the training course or event.
- (3) (a) The Department may approve and certify a course or training event sponsored by another entity or organization if it is determined that the course or training event meets the criteria established in this section and Section 2 of these rules, if it is submitted at least fourteen (14) days prior to the scheduled training event, and if it contains:
- 1. A description of the proposed training course or event on a Request for Training Credit Form;
  - 2. An outline of the proposed training course or event; and
  - 3. The names and qualifications of the instructors.
- (b) Notification of approval or disapproval of the request for training credit shall be issued by the Department no later than three days prior to the scheduled beginning of the requested event.
- (c) If approval is granted for one PVA, blanket approval shall be granted to all PVAs for the same training event, and no additional Request for Training Credit forms shall be required. However, in order to receive approval and certification, each PVA must provide verification of attendance per subsection (2) (e) of this Section.
- (d) The Department shall not approve training courses or events submitted after the beginning of the scheduled training course or event.

#### **Section 4. Annual Training Unit Approval.**

- (1) The Branch shall approve and certify only one (1) training unit per PVA per calendar year.
- (2) (a) A PVA may carry 40 hours forward into the next twelve (12) months.

- (b) If a PVA fails to obtain the minimum of approved training units in any year; the PVA shall lose all training incentives previously accumulated.
- (3) A PVA shall receive no more than four (4) training incentives for a four (4) year term of office.
- (4) A PVA shall carry training units received into a new term of office based upon continuing service in that office.

### **Section 5. Certification by the Office of Property Valuation.**

- (1) The branch shall:
  - (a) Maintain records of all hours of education earned by each PVA; and
  - (b) Provide notice of the cumulative number of hours earned by each PVA to the PVA upon request.
- (2) The branch shall certify at the end of each month, to the PVA Administrative Support Branch, the names of all PVAs who are eligible to receive the training incentive. The Office may certify training units, if deemed necessary, any time during the calendar year.

### **Section 6. Incorporation by Reference.**

- (1) The following material is incorporated by reference:
  - (a) Student Manual, 2018 edition;
  - (b) The Office of Property Valuation Request for Training Credit-Individual, 2013 edition;
  - (c) The Course or Workshop Evaluation, 2005 edition; and
  - (d) The Department for Local Government Request for Training Credit-Organization, 1999 edition;
- (2) This material may be inspected, copied or obtained at the Office of Property Valuation, Fourth Floor, 501 High Street, Monday through Friday, 8 a.m. to 4:30 p.m. For further information please contact the Local Officials Compliance Branch, Division of Local Support, Office of Property Valuation, (502) 564-8340.



## APPENDIX E

### FORMS USED IN THE EDUCATION PROGRAM

# PVA & Staff Registration Form – KY Courses

- Registration forms can be mailed, faxed or emailed.
- No refunds or credits will be given for cancellations made less than 30 days in advance of the course.
- Please prepare a separate form for each class.

## Registration Fees

KY four day courses: \$40  
 KY two day courses: \$20  
 One day workshops: \$10

### Course and Student Information

**Course:** \_\_\_\_\_

**Date:** \_\_\_\_\_ **Location:** \_\_\_\_\_

\_\_\_\_\_  
Name Email address

Please check this box if this class is needed for a designation.

\_\_\_\_\_  
Name Email address

Please check this box if this class is needed for a designation.

\_\_\_\_\_  
Name Email address

Please check this box if this class is needed for a designation.

\_\_\_\_\_  
Name Email address

Please check this box if this class is needed for a designation.

### Please make checks payable to Kentucky State Treasurer

**Check number:** \_\_\_\_\_ **Check Total:** \$ \_\_\_\_\_ **Credit/Other:** \_\_\_\_\_

**Work Phone:** \_\_\_\_\_ **Fax:** \_\_\_\_\_

#### Please mail registration and payment to:

Local Officials Compliance Branch

Attn: Brian Stidham

PO Box 1202

Frankfort, KY 40602-1202

**Fax:** 502-564-8368 **Email:** Brian.stidham@ky.gov

**Please contact Brian Stidham 502-564-7577 for any questions.**

# PVA & Staff Registration Form – IAAO Courses

- Registration forms can be mailed, faxed or emailed.
- No refunds or credits will be given for cancellations made less than 30 days in advance of the course.
- Please prepare a separate form for each class.

**Fees for IAAO Members**

Full week courses: \$385  
 One day workshops: \$160

**Fees for Non-Members**

Full week courses: \$485  
 One day workshops: \$260

## Course and Student Information

**Course:** \_\_\_\_\_

**Date:** \_\_\_\_\_ **Location:** \_\_\_\_\_

\_\_\_\_\_  
Name Email address

Please check this box if this class is needed for a designation.

\_\_\_\_\_  
Name Email address

Please check this box if this class is needed for a designation.

\_\_\_\_\_  
Name Email address

Please check this box if this class is needed for a designation..

\_\_\_\_\_  
Name Email address

Please check this box if this class is needed for a designation..

## Please make checks payable to Kentucky Chapter of IAAO.

**Check number:** \_\_\_\_\_ **Check Total:** \$ \_\_\_\_\_ **Credit/Other:** \_\_\_\_\_

**Work Phone:** \_\_\_\_\_ **Fax:** \_\_\_\_\_

**Please mail registration and payment to:**

Local Officials Compliance Branch

Attn: Brian Stidham

PO Box 1202

Frankfort, KY 40602-1202

**Fax:** 502-564-8368 **Email:** brian.stidham@ky.gov

**Please contact Brian Stidham 502-564-7577 for any questions**

# REVENUE EMPLOYEE REGISTRATION FORM

## KENTUCKY PROPERTY TAX AND IAAO COURSES

APPROVAL (Supervisor) \_\_\_\_\_

APPROVAL (Executive Director) \_\_\_\_\_

(Classes outside of Frankfort require the Executive Director's approval.)

Course: \_\_\_\_\_

Date: \_\_\_\_\_ Location: \_\_\_\_\_

### Student information:

_____	_____	Please check this box if this class is needed for designation this year.	<input type="checkbox"/>
Name	Email address		
_____	_____	Please check this box if this class is needed for designation this year.	<input type="checkbox"/>
Name	Email address		
_____	_____	Please check this box if this class is needed for designation this year.	<input type="checkbox"/>
Name	Email address		
_____	_____	Please check this box if this class is needed for designation this year.	<input type="checkbox"/>
Name	Email address		

Work Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

Please contact Brian Stidham at (502) 564-7577 if you have any questions.

Registrations may be emailed to  
brian.stidham@ky.gov or faxed to (502) 564-8638.