

STUDENT MANUAL

EDUCATION AND PROFESSIONAL DESIGNATION PROGRAM

LOCAL OFFICIALS COMPLIANCE BRANCH

OFFICE OF PROPERTY VALUATION

DIVISION OF LOCAL SUPPORT

DEPARTMENT OF REVENUE

2019

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CHAPTER ONE

INTRODUCTION

A. Background

The purpose of this manual is to acquaint all interested participants in the field of property tax assessment administration in Kentucky with the opportunities available under the Education and Professional Designation Program. Whether interest is limited to a specific application or directed toward pursuit of the broader goal of a professional designation, all Property Valuation Administrator (PVA) Offices and Department of Revenue employees should share the benefits of this 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, was first linked to participation in "a minimum of thirty (30) classroom hours of professional instruction conducted by the Department of Revenue" in 1986. Fourteen years later, a statutory training incentive program was also made available for PVAs under KRS 132.590. These programs, described in detail in Chapter 2, continue to encourage participation in the Education Program on the part of PVAs.

In 1988, House Bill 719 specifically mandated establishment of the Education and Professional Designation Program. This legislation provided the basic requirements as stated in KRS 132.385:

The department shall develop and administer a program for the purpose of providing education and training in the technical, legal and administrative aspects of property tax administration for property valuation administrators, deputy property valuation administrators and department employees. Courses may be created and taught by department personnel or the department may adopt specific courses offered by appropriate professional organizations.

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 the International Association of Assessing Officers (IAAO), the leading professional organization in this field. Descriptions of these courses are presented in Chapter 3 of this manual.

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. The professional designation program is fully described in Chapter 4 of this manual.

The growth of the Education Program has resulted in a need for standardization of procedures and materials. Student rights and responsibilities with regard to attendance, examinations and other aspects of the program are listed Chapter 5.

B. 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.

C. The Education Committee

The Education Committee is comprised of PVAs and deputies in addition to the staff 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. The Education Committee generally meets several times per year to discuss current issues and concerns in property tax education.

CHAPTER TWO
CONTINUING EDUCATION REQUIREMENTS

A. Introduction

PVAs participate in two separate statutory continuing education programs, both based upon completion of annual requirements for hours of education. Since 1986, qualifying PVAs have received an expense allowance of \$300 per month which is tied to classroom attendance at educational functions; and since 2000, qualifying PVAs have been awarded an annual training incentive, based on continuing participation in the Education Program and adjusted by the consumer price index. Each of these programs have separate rules, but PVAs are allowed to earn hours of education toward both concurrently.

All educational events conducted or sponsored by the Office of Property Valuation qualify toward the PVAs' annual education requirements. Most courses, workshops or seminars sponsored by the International Association of Assessing Officers (IAAO) also qualify. Courses held by other member organizations of the Appraisal Foundation, or university courses, may also qualify. Any hours of education sponsored by an outside organization must be submitted to the Office of Property Valuation at least two weeks in advance for approval. Meetings and in-house training courses are not accepted, nor is any function that is not open to all PVAs.

B. Expense Allowance Program

The specific requirements that PVAs must meet to qualify for the annual expense allowance are identified in KRS 132.597. Each PVA must participate in a minimum of 30 classroom hours of "professional instruction conducted or approved by the Department of Revenue" within each calendar year in order to qualify for the \$3,600 expense allowance for the subsequent calendar year. Hours of education in excess of the 30 hour requirement lapse at the end of the year in which they have been earned, and cannot be carried forward into subsequent years. 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.

C. Training Incentive Program

House Bill 538, enacted by the 2000 General Assembly, provided PVAs with an additional training incentive. This program, codified into the statute governing PVA compensation (KRS 132.590), was modeled after a similar incentive created for the benefit of county officials in 1998. As a result, in addition to the \$300 per month expense allowance described above, PVAs also receive a lump sum training incentive for each training unit completed.

Under the training incentive program, PVAs must earn a training unit of forty hours of education per calendar year in order to qualify for the training incentive payment. Unlike the expense allowance program, up to forty hours of approved education in excess of the training unit are allowed to be carried over into the next calendar year, to qualify for that year's training unit. Payment is made as a lump sum at the end of the month following the attainment of the training unit of forty hours. Therefore, a PVA carrying over the maximum of forty hours can qualify in January of the succeeding calendar year and be approved for payment during February. PVAs may earn only one training incentive per year, but can receive up to four per year depending on tenure and accumulated training units. The statutory amount of the incentive is adjusted annually with the consumer price index, so the actual payment varies from year to year.

Specific rules and procedures governing the training incentive program for PVAs are included as Appendix A in this manual.

CHAPTER THREE

EDUCATIONAL OPPORTUNITIES

A. Introduction

A diverse curriculum has been established for participants in the Education and Professional Designation Program. Most of these courses have been developed in-house and are taught by qualified Office of Property Valuation and Property Valuation Administrator personnel. Other courses have been developed and sponsored by the International Association of Assessing Officers (IAAO), some of which are also taught by qualified Office of Property Valuation and Property Valuation Administrator personnel. Outside of the core curriculum are numerous IAAO courses which can be delivered in Kentucky when a need for more specialized instruction is indicated. Seminars and workshops on a variety of subjects which have been developed by the Office of Property Valuation and IAAO are also available as needed.

B. Kentucky Property Tax Courses

Kentucky Property Tax Courses, or simply “Kentucky courses”, have been created, developed and administered by the Office of Property Valuation to provide a means of training in specific areas in the field of assessment administration. Because these courses were designed for those who work specifically in Kentucky property tax assessment, gaps left by traditional nationally oriented appraisal courses are filled. Conversely, some of the more universal topics such as appraisal fundamentals and economic principles are left to the national courses.

Eight basic courses were designed during the first year of the Education and Professional Designation program, and since then the program has been expanded on an as needed basis. These courses are periodically revised due to changes in legislation, case law or other developments, so as to provide the most current information to program participants.

Each Kentucky course provides fifteen hours of instruction, not including breaks, followed by a final examination. The final examination consists of thirty questions posed in a multiple-

choice format, with a maximum of three hours allowed for completion of the examination.

Based on input from participants, the schedule for Kentucky courses has been designed to allow the maximum of evening study time for those participants who choose to sit for the examination. Class begins after lunch on day one, usually Monday, allowing three hours of instruction. This is followed by two full days of class, each with six hours of instruction. The examination is given on the fourth (Thursday) morning.

The standard fifteen hour schedule for Kentucky courses is presented below.

STANDARD KENTUCKY PROPERTY TAX COURSE SCHEDULE

<u>TIME</u>	<u>DAY ONE</u>	<u>DAY TWO</u>	<u>DAY THREE</u>	<u>DAY FOUR</u>
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	

***Students must attend 12 hours of class to take the exam.**

Kentucky courses follow a strict numbering system designed to be compatible with the IAAO course numbering system.

LEVEL TOPIC AREA (*Current and Proposed*)

10 Property Tax Policy

- *Course 10: The Kentucky Property Tax System*

40 Assessment Administration

- *Course 40: Assessment Administration*
- *Course 44: Mathematics of Property Valuation*
- *Course 49: PVA Office Management*

50 Personal Property Assessment

- *Course 50: Basic Personal Property Assessment*

60 Mapping and GIS

- *Course 61: Data Collection for Property Valuation*
- *Course 64: Introduction to ArcView*
- *Course 65: Introduction to ArcEditor*

70 Commercial Property Appraisal

- *Course 72: Commercial and Industrial Real Property Appraisal: Income and Sales Comparison Approaches*

80 Residential Property Appraisal

- *Course 80: Residential Real Property Appraisal*

90 Farm Property Appraisal

- *Course 90: Farm Real Property Appraisal*

This curriculum is described in detail in the following pages.

Kentucky Course 10:

The Kentucky Property Tax System

This course serves as an introduction to the field of property tax assessment administration as it has been established in Kentucky. It is a required course for all four tracks of the CKA professional designation and is recommended for all PVAs and deputies.

KENTUCKY COURSE 10 OUTLINE

- I. ADMINISTRATION
 - A. Role of Property Tax in Funding Government
 - B. History of Property Tax
 - C. Authority and Responsibility of the Department of Revenue
 - D. Duties and Functions of the PVA
 - E. Funding of Property Tax Administration

- II. PROPERTY TAX STRUCTURE
 - A. Taxable Property
 - B. Exempt Property
 - C. Incentive and Relief Programs
 - D. Tax Rate Structure
 - E. House Bill 44

- III. ASSESSMENT PROCEDURES
 - A. Listing, Discovery and Assessment of Property
 - B. State Assessed Property Taxes
 - C. Maps and Ownership Records
 - D. Agricultural Assessment

- IV. EQUALIZATION AND APPEALS
 - A. Assessment/Sales Ratio Studies
 - B. The Property Tax Calendar
 - C. Appeals Procedures
 - D. Equalization

- V. TAX COLLECTION
 - A. Preparation and Collection of Tax Bills
 - B. Delinquent Collection Procedures
 - C. Omitted Property
 - D. Property Tax Refunds

Kentucky Course 40:

Property Tax Assessment Administration

This course provides a comprehensive review of the administrative aspects of running a PVA office and fulfills one of the requirements for the Administrative Track of the CKA professional designation. All PVAs, chief deputies and others with broadly defined administrative responsibilities should take this course. Requirements, procedures and policies are presented in a statutory context, governed by the deadlines of the Property Tax Calendar.

KENTUCKY COURSE 40 OUTLINE

- I. INTRODUCTION
- II. KENTUCKY PROPERTY TAX CALENDAR
- III. REPORTS REQUIRED OF THE PVA
- IV. PERFORMANCE AUDITS OF PVA OFFICES AND PHYSICAL EXAMINATION OF PROPERTY
- V. PUBLIC RELATIONS IN THE PVA OFFICE
- VI. ASSESSMENT/SALES RATIO STUDIES
- VII. LEVEL OF ASSESSMENT
- VIII. HOUSE BILL 44 AND CALCULATIONS OF TAX AMOUNTS DUE

Kentucky Course 44:

Mathematics of Property Valuation

This course provides the student with a comprehensive review of basic mathematical functions necessary for PVAs and deputies to carry out the assessment function. Topics include: fundamentals of arithmetic, fractions, decimals, percentages, and a review of algebra and geometry. It is suggested students take this course before attending IAAO 101 and 102 and KY 40.

KENTUCKY COURSE 44 OUTLINE

- I. SYMBOLS AND VOCABULARY IN MATHEMATICS
- II. DECIMAL SYSTEM AND ROUNDING NUMBERS
- III. FUNDAMENTALS OF ARITHMETIC
- IV. PERCENTAGES
- V. REVIEW OF ALGEBRA AND GEOMETRY
- VI. TAX RATES AND TAX BILLS
- VII. FORMS USED IN THE PVA OFFICE
- VIII. STATISTICS USED IN PROPERTY VALUATION

Kentucky Course 49:

PVA Office Management

Kentucky Course 49 is designed to enhance the PVA's ability to effectively carry out managerial responsibilities. The basic principles of good management techniques, current personnel issues and standard office procedures are explored in this functional course. This course is a requirement for the Administrative Track of the CKA professional designation.

KENTUCKY COURSE 49 OUTLINE

- I. THE PROPERTY VALUATION ADMINISTRATOR
- II. THE PERSONAL PROFILE SYSTEM
- III. ADMINISTRATIVE ISSUES
- IV. BUDGET
- V. PVA CONFERENCES AND TRAVEL REGULATIONS
- VI. PUBLIC RELATIONS, QUADRENNIAL REVIEW PLAN, TAX CALENDAR

Kentucky Course 50:

Basic Personal Property Assessment

Course 50 provides 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. Course 50 also provides discussion of the Motor Vehicle Property Tax (MOTAX) system, intangible personal property, and the Tangible Personal Property Tax Return. While this course is essential for all persons engaged in the assessment of personal property, it is also strongly recommended for anyone who is faced with responding to questions from the general public regarding personal property. Course 50 is required under the Personal Property Track of the CKA professional designation, and is accepted by IAAO toward the requirements of the Personal Property Specialist (PPS) designation.

KENTUCKY COURSE 50 OUTLINE

- I. INTRODUCTION TO PERSONAL PROPERTY TAXATION

- II. CLASSIFICATION OF PERSONAL PROPERTY

- III. SITUS AND DISTRICTING

- IV. INTANGIBLE PERSONAL PROPERTY

- V. MOTOR VEHICLE PROPERTY TAX (MOTAX) SYSTEM

- VI. INTRODUCTION TO THE TANGIBLE PERSONAL PROPERTY TAX RETURN

- VII. THE KENTUCKY TANGIBLE PERSONAL PROPERTY SYSTEM

Kentucky Course 61:

Data Collection for Property Valuation

The collection of good, quality data is essential in the implementation of any successful assessment or appraisal system. Uniform assessments are only attainable when accurate, relevant and consistent data is collected. This course explores different data types and correct use of property record cards. Students will learn to identify the necessary data sources to implement the three approaches to value. Topics include: data collection and the appraisal process, determining data needs, data collection equipment, types of data and data collection for the computerized environment.

KENTUCKY COURSE 61 OUTLINE

- I. DATA COLLECTION
- II. STAFFING AND TRAINING
- III. TOOLS/FIELD EQUIPMENT
- IV. DESCRIBING AND CODING CHARACTERISTICS
- V. PROPERTY RECORD CARDS
- VI. MEASURING/SKETCHING
- VII. CALCULATING AREA
- VIII. CLASS OF CONSTRUCTION
- IX. CLASSIFICATION OF PROPERTY
- X. DETERMINING DATA NEEDS
- XI. LEGAL REQUIREMENTS

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. This course helps users learn how to use the Table of Contents, Search Tools, how to enter deed calls, and print custom maps.

KENTUCKY COURSE 64 OUTLINE

- I. GETTING STARTED WITH ARCMAP
- II. TABLE OF CONTENTS (ToC) (OR MAP LEGEND)
- III. TOOLBARS
- IV. MEASURE TOOL
- V. ADDING EXTERNAL DATA
- VII. MAP TIPS
- VIII. SETUP A LAYOUT FOR MAP PRODUCTION
- IX. COGO (DEED PLOTTER) (COORDINATE GEOMETRY)
- IX. SELECT FEATURES BY LOCATION
- X. CREATING REPORTS
- XI. EXPLAINING THE DIFFERENT TYPES OF SELECTIONS
- XII. EFFECTS TOOLBAR (COMPARING AERIAL PHOTOGRAPHY BY YEAR)
- XIII. GEOCODING
- XIV. BUFFERING

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 65 OUTLINE

- I. GETTING STARTED WITH ARCMAP
- II. TABLE OF CONTENTS (ToC) (OR MAP LEGEND)
- III. TOOLBARS
- IV. ADDING EXTERNAL DATA
- V. MAP TIPS
- VI. SETUP A LAYOUT FOR MAP PRODUCTION
- VII. EDITING PARCELS
- VIII. GEOREFERENCING
- IX. COGO (DEED PLOTTER) (COORDINATE GEOMETRY)
- X. SELECT FEATURES BY LOCATION
- XI. CREATING REPORTS
- XII. EXPLAINING THE DIFFERENT TYPES OF SELECTIONS
- XIII. EFFECTS TOOLBAR (COMPARING AERIAL PHOTOGRAPHY BY YEAR)
- XIV. GEOCODING
- XV. BUFFERING
- XVI. TOPOLOGY

Kentucky Course 72:
Commercial Real Property Appraisal
by use of the Income and Market Comparison Approaches

Kentucky Course 72 presents a demonstration of practical appraisal techniques for the assessment of commercial real estate. The income and sales comparison approaches to value are emphasized. It is suggested that students take this course before attending IAAO 101, "Fundamentals of Real Property Appraisal," and IAAO 102, "Income Approach to Value". This course fulfills one of the requirements for the Real Property Track of the CKA professional designation.

KENTUCKY COURSE 72 OUTLINE

- I. THE APPRAISAL PROCESS
 - A. Definition of the Problem
 - B. Preliminary Survey and Plan
 - C. Data Collection and Analysis
 - D. Application of the Three Approaches to Value
 - E. Correlation of Value

- II. THE INCOME APPROACH
 - A. Estimating Potential Gross Income
 - B. Estimating Net Operating Income
 - C. Development of Capitalization Rates
 - B. Capitalization Techniques

- III. THE SALES COMPARISON APPROACH

- IV. APPRAISAL OF PARTIAL INTERESTS

Kentucky Course 80:

Residential Real Property Appraisal

As the first in a series of real estate appraisal courses, Kentucky Course 80 presents a detailed study of residential mass appraisal, using theoretical and practical applications. This course is a necessity for all persons involved in the mass appraisal of residential property in Kentucky. This course fulfills one of the requirements for the Real Property Track of the CKA professional designation.

KENTUCKY COURSE 80 OUTLINE

- I. INTRODUCTION
- II. APPRAISAL THEORY
- III. DUTIES OF THE PROPERTY VALUATION ADMINISTRATOR
- IV. ASSESSMENT PROCEDURES
- V. ASSESSMENT/SALES RATIO STUDIES
- VI. APPROACHES TO VALUE
- VII. MASS APPRAISAL PROCESS USING MARKET APPROACH
- VIII. MARSHALL AND SWIFT RESIDENTIAL BUILDING COST GUIDE
- IX. MOBILE HOME APPRAISAL
- X. CONCLUSION

Kentucky Course 90:

Farm Real Property Appraisal

Under the mandate of the Constitution of Kentucky, farm real property is to be assessed for two values of distinctly different character: fair cash value and agricultural value. Kentucky Course 90 covers the methods involved in meeting this requirement. This course fulfills one of the requirements for the Real Property Track of the CKA professional designation.

KENTUCKY COURSE 90 OUTLINE

- I. HISTORY OF AGRICULTURE IN KENTUCKY
- II. LEGAL REQUIREMENTS
- III. SOILS OF KENTUCKY
- IV. LAND CLASSIFICATION SYSTEM
- V. APPRAISAL PROCESS
- VI. INCOME APPROACH METHOD
- VII. DEPRECIATION
- VIII. COST APPROACH METHOD
- IX. FARM FAIR CASH VALUE APPRAISAL

C. International Association of Assessing Officers (IAAO) Courses

1. The IAAO Education Program

The International Association of Assessing Officers (IAAO) is a non-profit educational membership organization dedicated to improving the administration of the property tax and to improving the understanding of important property tax issues. Founded in 1934, it now has more than 8,000 members worldwide from governmental, business, and academic communities. The association's objectives are:

- ❖ To improve the standards of assessment practice.
- ❖ To educate those engaged in assessment practice.
- ❖ To elevate the standards of personnel requirements in assessment offices.
- ❖ To educate the general public in matters relating to assessment practice.
- ❖ To engage in research and to publish the results of studies in assessment administration and the taxation of property.
- ❖ To provide a clearinghouse for the collection and distribution of useful information relating to assessment practice.
- ❖ To cooperate with other public and private agencies interested in improving assessment administration.
- ❖ To promote justice and equity in the distribution of the property tax.

IAAO's most visible presence as far as most assessors are concerned is its strong education program, which reaches thousands of students annually. In Kentucky, several IAAO courses are usually offered each year, sponsored through the Kentucky Chapter of IAAO. 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 (CKA, SKA) or IAAO Professional Designation (Certified Assessment Evaluator (CAE), Residential Evaluation Specialist (RES), Personal Property Specialist (PPS), Cadastral Mapping Specialist (CMS), or Assessment Administration Specialist (AAS)).

Tuition varies according to the course, the membership status of students, and the administrative arrangement under which it is held, but is generally between \$350.00 and

\$450.00. The number and types of courses offered is based on demand and scheduling history. Theoretically, any IAAO course can be held in Kentucky as long as it is warranted by a minimum number of guaranteed students.

IAAO courses have been and continue to be developed and revised by subject matter experts from around the country under contract to IAAO. Examinations are standardized and the grading is performed at IAAO headquarters. In most cases it is a matter of a few weeks until students are notified of their performance, but it can take up to six weeks. IAAO maintains student records, so it is the responsibility of the student to submit proof of successful completion to the Kentucky Education Program in order to meet the requirements for professional designations. Students who have concerns or comments about the materials or examinations can address them directly to IAAO or through the instructor.

2. IAAO Course Descriptions

The IAAO Education Program currently offers fifteen courses and twenty-one workshops. Each course is thirty hours in length, not including breaks and the three and a half hour final examination, and last five days, generally Monday through Friday. Workshops vary in length, but are generally scheduled to last one to three days, or seven to eighteen hours. Most workshops have a final examination. IAAO has recently developed a series of one day, seven hour forums on specialty topics of interest to the assessor. These forums do not have a final examination.

The list of thirty hour courses includes four courses on basic appraisal, five courses on mass appraisal, two assessment administration courses and five courses covering special and advanced topics. Basic descriptions of most of the IAAO courses are included below. Some of the material in this manual has been reprinted, with permission, from IAAO publications. For more information, visit the IAAO website at:

<http://www.iaao.org/>

General Appraisal Courses

Course 101: Fundamentals of Real Property Appraisal

A basic appraisal course for assessors, Course 101 emphasizes the theory and techniques of the cost and sales comparison approaches to value. Students review terminology and basic appraisal and economic principles, general principles of land valuation, the assessment function, and the mass appraisal process. Successful completion of Course 101 is required for all professional designations.

Course 102: Income Approach to Valuation

Course 102 covers the theory and techniques of estimating value by the income, or capitalized earnings approach. The material covered includes the selection of capitalization rates, analysis of income and expenses to estimate operating income, and capitalization methods and techniques. This course also covers rental units of comparison, as well as real estate finance and investment. It is recommended that students complete Course 101 before attending this course. Successful completion of Course 102 is required under the CAE, RES, AAS and PPS professional designation tracks and under the Real Property Track of the Certified Kentucky Assessor designation.

PREREQUISITE: KY 72

Assessment Administration Courses

Course 400: Assessment Administration

This course covers administrative procedures that can produce greater efficiency in the modern assessor's 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). It is recommended that students complete IAAO Course 101, and the Standards of Practice and Professional Ethics Workshop before attending this course. Successful completion of Course 400 is required under the IAAO's AAS professional designation track and under the Assessment Administration Track of the Certified Kentucky Assessor designation.

Course 402: Tax Policy

This course offers students strategies for assisting the 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. Successful completion of Course 402 is required under the IAAO's AAS professional designation track.

Special and Advanced Topic Courses

Course 500: Assessment of Personal Property

This course provides a formal, systematic, comprehensive program of study for those who assess personal property for ad valorem tax purposes. After a review of property tax administration and the nature of value, the following aspects of personal property assessment are covered: categories of personal property, discovery, the valuation process, valuation guidelines and quality control, depreciation methods and special problems. Successful completion of Course 500 is required under the IAAO's PPS Professional Designation track and under the Personal Property Track of the Certified Kentucky Assessor professional designation.

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 covered include ownership data gathering, map sources, mapping equipment, base maps, conveyances, acreage calculation, mapping administration, and parcel identification systems. A comprehensive set of case problems covering either the metes and bounds survey system or the rectangular survey system (depending on the land description system in use where the course is conducted) is included in the course material. It is recommended that students complete IAAO 101 before attending this course. Successful completion of IAAO 600 is required under the IAAO's Cadastral Mapping Specialist Professional Designation track and under the Mapping Track of the Certified Kentucky Assessor designation.

Course 601: Cadastral Mapping - Methods and Applications

Course 601 provides a comprehensive program of study, applying the knowledge, skills, and abilities taught in course 600 on a more advanced level. A comprehensive set of case problems is utilized to enhance your learning experience. Successful completion of Course 601 is required under the IAAO's Cadastral Mapping Specialist Professional Designation Track.

Course 201: Appraisal of Land

The material in Course 201 covers the theory and techniques of appraising land. Topics include classifying land; estimating highest and best use; discovering significant trends and factors and their effects on value; data collection; and selection of correct physical units of land measurement for appraisal. An in-depth study of the five land appraisal methods (sales comparison, allocation, anticipated use, capitalization of ground rent, and land residual capitalization) is included in the course. It is recommended that students complete IAAO Course 101 and 102 before attending this course.

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. The 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.

Mass Appraisal Courses

Course 300: Fundamentals of Mass Appraisal

This course provides an introduction to mass appraisal and is a prerequisite for the 300 series of courses offered by the IAAO. 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 studies in mass appraisal, modeling of three approaches to value, and the selection of a mass appraisal system. It is recommended that students complete IAAO Courses 101 and 102 before attending this course. Successful completion of Course 300 is required under IAAO's RES Professional Designation Track.

Course 310: Applications 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. It is recommended that students complete IAAO Course 300 before attending this course.

Course 311: Residential Modeling Concepts

Course 311 presents a detailed study of the mass appraisal process as applied to residential property. Topics covered include a comparison of single-property appraisal and mass appraisal, the major steps in the mass appraisal process, data requirements, market analysis, application of the approaches to value, use of sales ratio studies, and valuation review techniques. It is recommended that students complete IAAO Course 300 before attending this course.

Course 312: Commercial/Industrial Modeling Concepts

Course 312 presents a detailed study of the mass appraisal process as applied to income-

producing property. Topics include income property data, market analysis, sales comparison approach, cost approach, gross and net income analysis, capitalization rate development, model specification and calibration and value review and maintenance. It is recommended that students complete IAAO Course 300 before attending this course.

3. IAAO Workshop Curriculum

For detailed descriptions of any of these workshops, contact Education Program personnel or refer to the booklet IAAO Programs and Publications:

- ***Depreciation Analysis*** - 2 days
- ***Understanding Real Property Appraisal*** - 2 days
- ***Mathematics for Assessing Officials*** - 2 days
- ***Residential Demonstration Appraisal Preparation*** - 2½ days
- ***Appraisal Uses of Excel Software*** - 2½ days
- ***Computer-Assisted Mass Appraisal Feedback*** - 3 days
- ***Market Analysis for Income Valuation*** - 1 day
- ***Multiple Regression Analysis for Real Property Valuation*** - 1½ days
- ***Fundamentals of Assessment Ratio Studies*** - 2½ days
- ***Standards of Practice and Professional Ethics*** - 2½ days
- ***Personal Property Auditing*** - 2½ days
- ***Advanced Personal Property Auditing*** - 2½ days
- ***Cadastral Mapping*** - 2 days - Prerequisites: None.
- ***Fixed Assets Valuation*** - 2½ days
- ***Geographic Information Systems for Assessors*** - 2 days
- ***Introduction to Computer Assisted Mass Appraisal*** - 2 days
- ***Valuation of Machinery and Equipment*** - 2½ days -
- ***Valuing Property Affected by Environmental Contamination*** - 1 or 2 days
- ***Fundamentals of Industrial Valuation*** - 2 days

4. IAAO Attendance Policy

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. Anything less than 90% attendance will result in zero hours of credit from IAAO. 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, so students should be sure they sign the sign in sheet.** A student will be allowed to miss a half day and still obtain the maximum offered 30 hour credit. Anything over a half day absence will result in the loss of the full 30 hours credit. Workshops will not allow any absence in order to earn the hours available. **This attendance policy is in effect to earn continuing education credit through IAAO.** PVAs will still earn hours towards their 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.

D. Special Seminars Conducted By The Office Of Property Valuation

Various seminars, or other educational functions are held each year by the Office of Property Valuation on an as-needed basis. Credit for hours of education toward fulfillment of the annual expense allowance requirement under KRS 132.597 and the training incentive under KRS 132.590 is granted to PVAs if the seminar has acknowledged educational value and if it is offered to all PVAs. Examples of these types of events are the Regional Meetings which are scheduled in various locations across the state shortly after the adjournment of each legislative session. All special training events sponsored by the Office of Property Valuation qualify under this category.

Credit is granted on an hour-for-hour basis to PVAs who personally attend these types of functions. The duration is usually two to five hours, but could be longer depending on the subject matter.

E. The Annual Conference On Assessment Administration

The Office of Property Valuation conducts a Conference on Assessment Administration each year at a location in Kentucky in accordance with KRS 131.140, which states in part:

(4) The department shall arrange for an annual conference of the property valuation administrators, or the county officers whose duty it is to assess property for taxation, to give them systematic instruction in the fair and just valuation and assessment of property, and their duty in connection therewith. The conference shall continue not more than five days. Such officers shall attend and take part in the conference, unless prevented by illness or other reason satisfactory to the secretary. Any such officer willfully failing to attend the conference may be removed from office by the circuit court of the county wherein he was elected. If the officer participates in all sessions of the conference, one-half (1/2) of his actual and necessary expenses in attending the conference shall be paid by the state, and the other half shall be paid by the county from which he attends. Each officer shall make out an itemized statement showing his actual and necessary expenses, and if it is found regular and supported by proper receipts it shall be approved by the department before payment.

Credit is given to PVAs toward fulfillment of their educational requirements on an hour-for-hour basis for educational functions personally attended at the conference. The Department may elect to hold Kentucky courses, special workshops or demonstrations, or IAAO workshops at the conference depending on the particular educational needs of the PVAs. Generally, a total of twelve to fifteen hours of education is offered at the conference, with the remaining time devoted to meetings, special functions, and awards presentations.

CHAPTER FOUR

PROFESSIONAL DESIGNATION REQUIREMENTS

A. Background

The Professional Designation Program for Kentucky property tax assessment administration is a joint effort of the Property Valuation Administrators' Association and the Office of Property Valuation, Department of Revenue. The program was initiated during 1987, with the first designations awarded on October 29, 1987, with CKA #001 conferred upon Melvin Hicklin, Hopkins County PVA, and SKA #001 conferred upon Carl Slone, Knott County PVA. The designation program became statutorily mandated during the 1988 General Assembly, codified as subsection (2) of KRS 132.385:

The department shall develop and administer, in cooperation with the property valuation administrators, a certification program for property valuation administrators, deputy property valuation administrators, and department employees. A professional designation, "Certified Kentucky Assessor" (CKA), shall be awarded to those individuals successfully meeting the standards established by this program. Minimum requirements shall include one hundred twenty (120) hours of classroom instruction, passage of subject matter examinations, and three years of experience in Kentucky property tax administration. An advanced designation, "Senior Kentucky Assessor" (SKA), shall be awarded to those individuals successfully completing an additional ninety (90) hours of classroom instruction, passage of subject matter examinations, and an additional two (2) years of experience in Kentucky property tax administration. Correspondence course credit administered by the department may be substituted for no more than thirty (30) hours of the one hundred twenty (120) hours required for the "certified Kentucky assessor" (CKA) designation, and for no more than fifteen (15) hours of the additional ninety (90) hours required for the "senior Kentucky assessor" (SKA) designation.

All PVA office employees and Office of Property Valuation employees are encouraged to participate in the professional designation program. The purpose of the professional designation program is:

- (1) to provide opportunities for professional instruction in appraisal procedures and assessment administration to all personnel working in the Kentucky property tax system; and
- (2) to award professional designations to those personnel who have demonstrated their knowledge and ability.

The following state level professional designations are offered:

Certified Kentucky Assessor (CKA)
Senior Kentucky Assessor (SKA)

Award of the designations is based upon the successful completion of a standard educational course curriculum and the attainment of specified experience in Kentucky property tax administration.

IAAO confers five types of professional designations:

Certified Assessment Evaluator (CAE)
Residential Assessment Evaluator (RES)
Personal Property Specialist (PPS)
Cadastral Mapping Specialist (CMS)
Assessment Administration Specialist (AAS)

The requirements for the IAAO professional designations are considerably more rigorous than those of the Kentucky designations; but both programs overlap to the extent that they require completion of certain IAAO courses. A state level designation has a more specialized application and requires less of a commitment of time and budget, but demonstrates an accomplishment that the taxpayers and one's peers in the field of Kentucky assessment administration will respect.

B. The Kentucky Professional Designation Program

Both state level professional designations require a combination of course work and experience in order to signify the achievement of goals and the gain of knowledge. The CKA

professional designation is based on a three-year plan and the SKA professional designation is based on a five year plan. The minimum requirements are outlined as follows.

CERTIFIED KENTUCKY ASSESSOR (CKA)

Candidates for the CKA designation can choose one of four academic tracks for completion of their designation. All prospective candidates should evaluate the four options and formulate a plan for attainment of the CKA.

1. Real Property Assessment Track

- A. EDUCATIONAL REQUIREMENTS: Candidates must hold certificates of completion for the following courses:
 - 1. IAAO Course 101 (Fundamentals of Real Property Appraisal)
 - 2. IAAO Course 102 (Income Approach to Valuation)
 - 3. Kentucky Course 10 (The Kentucky Property Tax System)
 - 4. Kentucky Course 61 (Data Collection for Property Valuation)
 - 5. Two electives from Kentucky Courses 80, 90, or 71 or 72.

- B. EXPERIENCE REQUIREMENT: Candidates must have completed a total of three years of experience (full time employment or equivalent*) in Kentucky property tax administration.

2. Personal Property Assessment Track

- A. EDUCATIONAL REQUIREMENT: Candidates must hold certificates of completion for the following courses:
 - 1. IAAO Course 101 (Fundamentals of Real Property Appraisal)
 - 2. IAAO Course 500 (Assessment of Personal Property)
 - 3. Kentucky Course 10 (The Kentucky Property Tax System)
 - 4. Kentucky Course 50 (Basic Personal Property)
 - 5. IAAO Basic and Advanced Personal Property Auditing Workshops or
 - 6. Two elective Kentucky Courses.

- B. EXPERIENCE REQUIREMENT: Candidates must have completed a total of three years of experience (full time employment or equivalent*) in Kentucky property tax administration.

3. Administrative Track

- A. EDUCATIONAL REQUIREMENTS: Candidates must hold certificates of completion for the following courses:
 - 1. IAAO Course 101 (Fundamentals of Real Property Appraisal)
 - 2. IAAO Course 400 (Assessment Administration)
 - 3. Kentucky Course 10 (The Kentucky Property Tax System)
 - 4. Kentucky Course 40 (Property Tax Assessment Administration)
 - 5. Kentucky Course 49 (PVA Office Management)
 - 6. One elective Kentucky Course.

- B. EXPERIENCE REQUIREMENT: Candidates must have completed a total of three years of experience (full time employment or equivalent*) in Kentucky property tax administration.

4. Mapping Track

- A. EDUCATIONAL REQUIREMENTS: Candidates must hold certificates of completion for the following courses:
 - 1. IAAO Course 101 (Fundamentals of Real Property Appraisal)
 - 2. IAAO Course 600 (Principles and Techniques of Cadastral Mapping)
 - 3. Kentucky Course 10 (The Kentucky Property Tax System)
 - 4. Kentucky Course 61 (Data Collection for Property Valuation)
 - 5. Kentucky Course 64 (Intro to ArcViewer) or Kentucky Course 65 (Intro to ArcEditor)
 - 6. One elective Kentucky Course or approved GIS workshop

- B. EXPERIENCE REQUIREMENT: Candidates must have completed a total of three years of experience (full time employment or equivalent*) in Kentucky property tax administration.

SENIOR KENTUCKY ASSESSOR (SKA)

The SKA designation indicates a higher level of commitment and the attainment of further experience on the part of the candidate. It is conferred on CKA designation holders who have gained knowledge and experience through additional course work and extended service to Kentucky taxpayers.

The requirements for the SKA designation are as follows:

1. The candidate must hold the Certified Kentucky Assessor (CKA) designation.
2. The candidate must have completed four of the remaining Kentucky courses, thus holding a total of eight Kentucky course certificates.
3. The candidate must have successfully completed one additional elective thirty 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 of experience.

*Part-time employees may use time earned on an hour-for-hour basis toward fulfilling the experience requirement.

C. The IAAO Professional Designation Program

In 1953, the IAAO professional designation program began with only one designation, the Certified Assessment Evaluator (CAE). The CAE designation was created for real and personal property appraisers, mass appraisers and assessment administrators. It remains today as the premier designation in the field of assessment administration. A lower level "specialist" professional designation, the Residential Evaluation Specialist (RES) designation, was instituted in 1978. This designation is for real property appraisers and mass appraisers specializing in residential appraisal. The other "specialist" professional designations on the RES level are the Cadastral Mapping Specialist (CMS), the Personal Property Specialist (PPS) and the Assessment Administration Specialist (AAS). The CMS began in 1989 and is designed for assessing officers and others specializing in developing and maintaining a cadastral mapping system. The PPS was instituted in 1991 and is designed for assessors and appraisers specializing in the valuation of business personal property or personal property assessment administration. In 1995, the IAAO approved a fourth "specialist" designation, the Assessment Administration Specialist (AAS), for administrators.

IAAO designations are highly respected on the national level, due to the fact that they are difficult to obtain and signify exceptional competence. The objective of the IAAO professional designation program is to raise the standards of the assessing profession; to earn recognition of the assessing profession by governmental authorities and the public; and to gain, for members, recognition as qualified, objective assessors of property values. Persons who earn these recognitions may assess property in any jurisdiction and in doing so, demonstrate a commitment to improving assessment administration.

Requirements for these designations are outlined in this manual, but prospective candidates are urged to write the IAAO for a booklet entitled, Professional Designation Program Requirements. Requests should be forwarded to:

International Association of Assessing Officers
314 W. Tenth Street
Kansas City, MO 64105-1616

Information on designation requirements is provided below.

The IAAO Professional Designation Curriculum

The criteria for earning an IAAO professional designation is as follows:

Certified Assessment Evaluator (CAE)

1. REQUIRED EXPERIENCE:

At least five years of experience in property appraisal or assessment administration. The candidate must submit an affidavit attesting to experience before the designation can be conferred.

2. EDUCATIONAL REQUIREMENTS:

- IAAO Course 101 (Fundamentals of Real Property Appraisal)

- IAAO Course 102 (Income Approach to Value)
- IAAO Course 400 (Assessment Administration)
- IAAO Course 112 (Income Approach to Valuation II)
- IAAO Course 311 (Residential Modeling Concepts)
or IAAO Course 312 (Commercial/Industrial Modeling Concepts)
- Must successfully complete one of the following USPAP options:
 - If a candidate prior to January 1, 2003: The Appraisal Foundation's National USPAP workshop or the IAAO's Workshop 151.
 - If a candidate after December 31, 2002: IAAO's Workshop 151 or the Appraisal Foundation's National USPAP Workshop and IAAO's Workshop 171 or the IAAO's online Standards of Professional Practice and Ethics Workshop.

3. DEMONSTRATION APPRAISAL REPORTS:

The candidate must have credit for two projects, one on residential property and one on commercial property. One of the projects must be a narrative appraisal report

There are three acceptable residential options. The candidate must satisfactorily complete either:

- a real property demonstration appraisal report.
- a real property demonstration appraisal report on the computer-assisted valuation of a group of residential properties.
- The eight-hour RES case study exam and Course 201.

There are two acceptable commercial appraisal projects. The candidate must satisfactorily complete either:

- a real property demonstration appraisal report
- an eight-hour Mass Appraisal Case Study Examination. (Only if residential demonstration appraisal report was completed for project option 1)

4. COMPREHENSIVE EXAMINATION:

Must be passed; may include oral as well as written examination; administered only after all other requirements have been met.

Residential Evaluation Specialist (RES)

1. EDUCATIONAL REQUIREMENTS:

- IAAO Course 101 (Fundamentals of Real Property Appraisal)
- IAAO Course 102 (Income Approach to Valuation)
- IAAO Course 300 (Fundamentals of Mass Appraisal)
- IAAO Course 311 (Residential Modeling Concepts)

- Must successfully complete one of the following USPAP options:
- If a candidate prior to January 1, 2003: The Appraisal Foundation's National USPAP workshop or the IAAO's Workshop 151.
 - If a candidate after December 31, 2002: IAAO's Workshop 151 or the Appraisal Foundation's National USPAP Workshop and IAAO's Workshop 171 or the IAAO's online Standards of Professional Practice and Ethics Workshop.

2. REQUIRED EXPERIENCE:

At least three years of experience in appraising residential property.

3. DEMONSTRATION APPRAISAL REPORT/CASE STUDY:

The applicant has the option of completing a demonstration appraisal report, a case study examination and IAAO Course 201, or a real property demonstration appraisal report on computer assisted value of a group of residential properties.

4. COMPREHENSIVE EXAMINATION:

Must be passed; may include oral as well as written examination; administered only after all other requirements have been met.

Cadastral Mapping Specialist (CMS)

1. EDUCATIONAL REQUIREMENTS:

- IAAO Course 101 (Fundamentals of Real Property Appraisal)
- IAAO Course 600 (Principles and Techniques of Cadastral Mapping)
- IAAO Course 601 (Advanced Mapping)
- Ten additional credit hours related to cadastral mapping and/or geographic information systems (GIS).
- Must successfully complete one of the following USPAP options:
 - If a candidate prior to January 1, 2003: The Appraisal Foundation's National USPAP workshop or the IAAO's Workshop 151.
 - If a candidate after December 31, 2002: IAAO's Workshop 151 or the Appraisal Foundation's National USPAP Workshop and IAAO's Workshop 171 or the IAAO's online Standards of Professional Practice and Ethics Workshop.

2. REQUIRED EXPERIENCE:

At least three years of experience in cadastral mapping.

3. CASE PROBLEM:

The candidate must pass an eight-hour case problem on cadastral mapping.

4. COMPREHENSIVE EXAMINATION:

Must be passed; administered only after all other requirements have been met.

Personal Property Specialist (PPS)

1. EDUCATIONAL REQUIREMENTS:

- IAAO Course 101 (Fundamentals of Real Property Appraisal)
- IAAO Course 102 (Income Approach to Valuation)
- IAAO Course 500 (Assessment of Personal Property)
- A seminar or workshop of at least thirty credit hours on appraising personal property.
- Must successfully complete one of the following USPAP options:
 - If a candidate prior to January 1, 2003: The Appraisal Foundation's National USPAP workshop or the IAAO's Workshop 151.
 - If a candidate after December 31, 2002: IAAO's Workshop 151 or the Appraisal Foundation's National USPAP Workshop and IAAO's Workshop 171 or the IAAO's online Standards of Professional Practice and Ethics Workshop.

2. REQUIRED EXPERIENCE:

At least three years of experience in appraising any class of personal property or in administering a personal property valuation system.

3. DEMONSTRATION APPRAISAL REPORT/CASE STUDY:

The applicant has the option of completing a personal property demonstration appraisal report or an eight-hour case study examination.

4. COMPREHENSIVE EXAMINATION:

Must be passed; administered only after all other requirements have been met.

Assessment Administration Specialist (AAS)

1. EDUCATIONAL REQUIREMENTS:

- IAAO Course 101 (Fundamentals of Real Property Appraisal)
- IAAO Course 102 (Income Approach to Valuation)
- IAAO Course 400 (Assessment Administration)
- IAAO Course 402 (Tax Policy)
- Thirty examination hours of credit from courses related to mass appraisal or public administration.
- Must successfully complete one of the following USPAP options:
 - If a candidate prior to January 1, 2003: The Appraisal Foundation's National USPAP workshop or the IAAO's Workshop 151.
 - If a candidate after December 31, 2002: IAAO's Workshop 151 or the Appraisal Foundation's National USPAP Workshop and IAAO's Workshop 171 or the IAAO's online Standards of Professional Practice and Ethics Workshop.

2. REQUIRED EXPERIENCE:

Three years experience in the assessment field.

3. ASSESSMENT ADMINISTRATION PROJECT:

Must be one of the following:

- (1) An assessment administration case study examination;
- (2) An assessment administration research project; or
- (3) An evaluation of a jurisdiction's assessment practices.

4. COMPREHENSIVE EXAMINATION:

Must be passed; administered only after all other requirements have been met.

CHAPTER FIVE

STUDENT RIGHTS AND RESPONSIBILITIES

The following information applies to all participants in Kentucky courses. Rights and responsibilities for participants in IAAO courses are similar, but may vary according to IAAO policy.

A. Course Scheduling And Registration

1. All courses will be scheduled in advance with times and locations dictated by demand. Course schedules will be circulated to all PVA offices and posted on the PVA Network. Updates and changes will be updated on the PVA Network.
2. All participants must pre-register for each course to be attended, using the standard registration form. Registrations can be mailed, faxed or emailed. If registrations are faxed or emailed the spot will not be official until payment is received, except in the case of available class credits.
3. The registration fee must be received at the time of registration.
4. Arrangements for travel and accommodations are solely the responsibility of the student. When reserving lodging, students should notify the hotel/motel/lodge of their affiliation with the educational function in order to receive the pre-arranged rate.
5. Courses must have a minimum of fifteen (15) pre-registered students, or may be subject to cancellation with no less than one week's notice. A notice of such cancellation shall be forwarded to each student.
6. Courses are generally limited to a maximum of thirty (30) students, although this figure may be revised depending on facility space.
7. In cases where classes are full, it may become necessary to refuse some applicants. PVAs needing hours of education late in the year may be given preference over other students, and anyone who must have the class to fulfill requirements for a professional designation within the same calendar year will be given priority.
8. All applicants refused shall be given written notice and given the option of attending the next available section of the same course or another course.

9. Registrations must be canceled no less than thirty (30) days prior to the course in order for the student to receive full credit or refund. If a student cannot attend a course, another person from the same office may substitute with no penalty.

B. Registration Credits

1. Registration credits are offered in an effort to encourage greater participation in the education program and reduce costs to PVA offices.
2. Offices with fewer than 20 employees will receive one registration credit for a Kentucky course for each five paid course registrations, per calendar year.
3. Offices with 20 or more employees will receive one credit for a Kentucky course for each ten paid course registrations, per calendar year. Each office will receive a letter at the beginning of the year informing them of how many credits they have earned for that year.
4. Any PVA or Deputy teaching a Kentucky course will receive one registration credit for their office for each Kentucky course taught.

C. Course and Examination Procedures

1. Each Kentucky course will consist of fifteen (15) hours of instruction plus a comprehensive written final examination.
2. Instructors shall not deviate from the standard class schedule without specific authorization from Local Officials Compliance Branch.
3. Students must attend at least twelve hours of the fifteen-hour course in order to be eligible to take the final examination.
4. 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.
5. A maximum time limit of three hours is allowed for completion of the final examination for Kentucky courses.
6. Under no circumstances may an examination be taken from the classroom by anyone other than the instructor, or reproduced in any fashion by anyone other than designated support staff.
7. No student is allowed to use any reference materials, notes, or books while taking an examination. Students are not allowed to have any paper, books, or briefcases on or around their desks during a final examination session. Calculations of problems may be done in the examination booklet, but not on the answer sheet, in order to facilitate

optical scanning. Any student bringing paper, books, or a briefcase to the examination session must leave them out of reach and in clear view of the instructor before being issued a final examination.

8. Calculators and approved mapping tools may be used by the student during the course of the final examination.
9. Cell phones must be turned off and put away during the examination.
10. A student leaving the room during an examination for any reason must turn over the examination so that the responses are not visible. Only one student may leave the room at any time during an examination.
11. There should be no conversation between students during an examination session. 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 cannot continue and will be considered void by the Education and Professional Designation Program.
12. If for any reason, such as sudden illness, a student is not able to take the exam at the regularly scheduled time, the student should contact the Local Officials Compliance Branch before the examination begins (8:30).
13. Any student failing an examination will be allowed to take a re-examination within one year from the original testing date. Re-examinations may be taken by appointment at any regularly scheduled class during the examination period or during special examination periods scheduled during events such as the summer and fall PVA conferences. Students failing the second examination must repeat the course to be eligible to retake the examination.
14. There is no limit to the number of times a student may take a course. The highest grade received on the examination will be entered on the permanent record.
15. Examination materials will be retained for one year and may be reviewed by the student by appointment only with the Local Officials Compliance Branch.
16. There is a three day waiting period between the time a student can review an examination and retake an examination.
17. A permanent record will be maintained of each student's course attendance and grade will be kept on file by the Local Officials Compliance Branch.

D. Examination Content and Grading

1. All final examinations for Kentucky Courses shall contain thirty questions.
2. Each question shall be given equal weight in the grading, and shall be graded as either correct or incorrect with no partial credit given.
3. The format of each question shall be multiple choice, with only one correct solution and three incorrect solutions.
4. No "True" or "False" solutions may be utilized.
5. No "None of the Above" or "All of the Above" (or any combination thereof) solutions may be utilized on Kentucky Course examinations.
6. The instructor may not give any indication of performance to a student before leaving the test site.
7. Test scores **will not** be given out over the telephone. Students will be notified of their scores by e-mail or mail.
8. The student's grades are confidential, between the student and the Local Officials Compliance Branch.
9. An employer requesting information regarding the performance of an employee may be notified on a pass/fail basis.
10. Instructors will be provided with statistics regarding the overall performance of the class, not individual performances.

E. Credit for Completion and Attendance

1. A certificate of achievement signed by the Executive Director of the Office of Property Valuation shall be issued to each student successfully passing the final examination.
2. All students who fail the final examination shall be notified of their scores in writing.
3. For courses without examinations (for example, Kentucky courses 66, 67 or other hands on computer courses), a certificate of completion will be awarded to students attending at least 80%, or 15 hours, of the course.

F. Designation Procedures

1. Professional designations (CKA or SKA) shall be conferred only upon completion and submission of the "Professional Designation Application" form with required attachments.
2. Applications received after the established deadline will result in postponement of designation awards.
3. The applicant for a Kentucky professional designation is responsible for providing proof of successful completion of any required IAAO course.
4. Equivalent courses sponsored by member organizations of the Appraisal Foundation may be substituted for IAAO courses toward a Kentucky professional designation upon approval by the Local Officials Compliance Branch.
5. No course sponsored by a provider outside the Department of Revenue may be substituted for a Kentucky Property Tax Course toward a Kentucky professional designation.
6. Kentucky professional designation certificates shall be signed by a representative of the Department of Revenue and a representative of the Kentucky Property Valuation Administrator's Association.
7. Kentucky professional designations will be awarded to those earning these designations at the Annual Conference on Assessment Administration. PVAs and Deputies may also receive their professional designations at the PVA Summer Conference.

G. Scholarship Program

The Kentucky PVA Association and the Kentucky Chapter of IAAO jointly sponsor a scholarship program to provide financial assistance for qualified persons toward the expense of taking any Kentucky Course or IAAO course. Persons interested in applying for a scholarship may contact either of the sponsoring organizations or any member of the Education Committee.

APPENDIX A

RULES GOVERNING TRAINING INCENTIVE PROGRAM FOR PVAs

Rules Governing Training Incentive Program for PVAs January, 2019

Section 1. Definitions.

- (1) "Department" means the Division of Training, Department of Revenue.
- (2) "Branch" means the Local Officials Compliance Branch, Division of Local Support, Department of Revenue.
- (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 Branch 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.

Section 2. Areas of Learning, Continued

- (5) The Branch 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, Equity, and Training (ODE&T);
 - (g) Conferences, workshops and regional meetings sponsored by Kentucky Association of Counties (KACo) and Department for Local Government (DLG).
 - (h) All courses and workshops sponsored by the Kentucky Real Estate Appraisers Board (KREAB).
 - (i) Online classes may be earned from IAAO only. All PVAs 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.

Section 3. Approval of Courses or Areas of Learning, Continued

- (3) (a) The Branch 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 Branch 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 Branch 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 section shall certify at the end of each month, to the PVA 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, 2019 edition;
 - (b) The Office of Property Valuation Request for Training Credit-Individual, 2017 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, Office of Property Valuation, (502) 564-8340.

APPENDIX B

FORMS

- Course Registration Forms
- Request for Training Credit Form
- Application for Professional Designation
- Scholarship Guidelines
- Scholarship Application
- Online Resources

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

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.

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.

OPV TRAINING BRANCH REQUEST FOR TRAINING CREDIT

Requests must be submitted at least 14 days prior to the event to
Brian.Stidham@ky.gov or Kim.Holt@ky.gov or fax 502-564-8368

COURSE INFORMATION

Please attach a copy of the training agenda or outline.

Training Course Title: _____
Training Dates: _____ Hours of Instruction: _____
Vendor/Organization: _____ Telephone: _____
Contact Person: _____ Email: _____

Location/
Mailing Address: _____

Registration Fee: Yes No If yes, amount: \$ _____

Attendance Documentation: Certificate: Yes No
Other: _____

Please describe the specific learning objectives and how the content
pertains to improving the job knowledge or skills of a local elected official.

PVA INFORMATION

County: _____ Title: _____
Name: _____ Fax: _____
Office Phone: _____
Email address: _____

FOR DEPARTMENT OF PROPERTY VALUATION USE ONLY

Approved _____ Date _____
Denied _____ Date _____
Hours Allowed _____

APPLICATION FOR PROFESSIONAL DESIGNATION

Certified Kentucky Assessor (CKA)
Senior Kentucky Assessor (SKA)

Professional Designation Program
Administered by the
Kentucky Property Valuation Administrator's Association
in Cooperation with the
Office of Property Valuation
Department of Revenue

PART ONE: APPLICANT IDENTIFICATION

Applicant's Name (Please Print as you would have it appear on the certificate):

Position: _____

Office: _____

Application is made for: ___ CKA (Real Property Track)
 ___ CKA (Personal Property Track)
 ___ CKA (Administrative Track)
 ___ CKA (Mapping Track)
 ___ SKA

PART TWO: RECORD OF EXPERIENCE

Employment Date: _____
Office(s): _____

Have you had any gaps in service? ___ Yes
 ___ No

If so, please explain below, providing exact dates of service interruption and continuation.

FOR OFFICE USE ONLY

_____ Experience ___ Reviewer
_____ Ky Courses ___ Date
_____ IAAO Courses ___ Number

 ___ Accepted
 ___ Rejected

PART THREE: RECORD OF EDUCATION

A copy of the Certificate of Completion or Examination Report from the IAAO (International Association of Assessing Officers) MUST be attached for each IAAO Course taken by the applicant. If the certificate or report has not been retained by the applicant, it is the responsibility of the applicant to obtain proof of completion from the IAAO, which maintains permanent records. The address and telephone number is as follows:

International Association of Assessing Officers
314 W. 10th Street
Kansas City, MO 64105
(816) 701-8100

It is not necessary to attach proof of completion of Kentucky Property Tax Courses, as the Office of Property Valuation maintains permanent records of student grades.

PLEASE CHECK COURSES SUCCESSFULLY COMPLETED

- ___ KY 10 (Formerly KY 1) - "The Kentucky Property Tax System"
- ___ KY 40 (Formerly KY 8) - "Property Tax Assessment Administration"
- ___ KY 44 - "Mathematics of Property Valuation"
- ___ KY 49 (Formerly KY 9) - "PVA Office Management"
- ___ KY 50 (Formerly KY 2) "Basic Personal Property Appraisal"
- ___ KY 55 (Formerly KY 3) "Advanced Personal Property Appraisal"
- ___ KY 60 (Formerly KY 4) - "Mapping System Maintenance"
- ___ KY 61 - "Data Collection for Property Valuation"
- ___ KY 62 - "Data Collection for Property Valuation"
- ___ KY 65 - "Introduction to ArcEditor"
- ___ KY 66 - "Introduction to GeoSync"
- ___ KY 67 - "Advanced GeoSync"
- ___ KY 71 (Formerly KY 7A) - "Commercial Real Property Appraisal/Cost Approach"
- ___ KY 72 (Formerly KY 7) - "Commercial Real Property Appraisal/Income and Sales Comparison Approach"
- ___ KY 80 (Formerly KY 5) - "Residential Real Property Appraisal"
- ___ KY 90 (Formerly KY 6) - "Farm Real Property Appraisal"

- ___ IAAO 101 (Formerly IAAO 1) - "Fundamentals of Real Property Appraisal"
- ___ IAAO 102 (Formerly IAAO 2) - "Income Approach to Value"
- ___ IAAO 300 - "Fundamentals of Mass Appraisal"
- ___ IAAO 400 (Formerly IAAO 4) - "Assessment Administration"
- ___ IAAO 500 (Formerly IAAO 5) - "Assessment of Personal Property"
- ___ IAAO 600 (Formerly IAAO 6) - "Principals and Techniques of Cadastral Mapping"
- ___ Other IAAO Courses (please list) _____
- ___ _____
- ___ _____

If equivalent courses are to be substituted for IAAO courses, please explain:

PART FOUR: AFFIDAVIT

I certify that the information given in this application is correct and complete. I agree that any additional information will be substituted upon request and that it will be correct and complete

Signature _____
Date _____

Return to: Local Officials Compliance Branch
P.O. Box 1202
Frankfort, Kentucky 40602
Or email to: brian.stidham@ky.gov FAX: 502-564-8368

**KY Chapter of IAAO/
KY PVA Association**

Scholarship Guidelines

1. Applicant must be a member of the KY Chapter of IAAO or the KY PVA Association.
2. **All scholarship recipients are required to take the exam. Failure to take the exam will result in the forfeiture of the scholarship.**
3. ATTENDANCE

Required classroom attendance for KY courses –	15 hrs
Required classroom attendance for IAAO courses -	30 hrs

Failure to attend the required number of hours will result in the forfeiture of the scholarship.
4. Those receiving a scholarship should be conservative. For instance, if more than one student is attending the same course they should carpool and share a room if possible.
5. Allowance for meals will be \$15 per day.
6. It is the responsibility of the applicant to pay for gas. Mileage will no longer be included in scholarships.
7. A scholarship must be used in the same year it is awarded.
8. All scholarship cancellations require a letter stating that the recipient is giving up their unused scholarship.
9. Any cancellation within 30 days of the class date or failure to attend the class without notifying the Local Officials Compliance Branch will result in the PVA office being charged a \$50.00 fee. The PVA office will be responsible for paying this fee.

ARNOLD LEE
SCHOLARSHIP FUND APPLICATION
FOR IAAO COURSES

A scholarship fund program has been established through a joint effort of the PVA Association and the KY Chapter of IAAO. The purpose of this program is to provide financial assistance based primarily on need for qualified counties toward the expense of taking any course sponsored by the Kentucky Office of Property Valuation or IAAO.

Attached are the Scholarship Guidelines.

Please submit an application for each scholarship/course request.

Application Date: _____

Name: _____ Deputy PVA

Member of: KY Chapter of IAAO PVA Association

County: _____ Office Size (Number of Deputies) _____

Your designation track: CKA SKA RES CMS PPS AAS CAE

Course/Date/Location Requested: _____

1. Is this the last course you need in order to complete your designation track for the current year? Yes No
2. Have you or your county been awarded scholarships previously? If so, what year (s) and how many? Yes No Year _____ # received _____
3. Please provide the amount of carry over funds from the last budget submitted to the Local Officials Compliance Branch. \$ _____

OVER

If your county has submitted more than one application, please rank below the order of importance of the applications for review. Also, please attach a brief statement as to why you think you should be awarded a scholarship.

1. _____
2. _____
3. _____
4. _____
5. _____

Please estimate your scholarship request cost below:

Travel _____ Registration _____

Lodging _____ Meals _____

Other _____ **TOTAL:** _____

SUBSISTENCE CHART

(Subsistence includes meals, taxes and tips)
 (Effective on and after September 15, 2016)

If travel includes overnight lodging And at least these hours	6:30 a.m. through 9:00 a.m.	11:00 a.m. through 2:00 p.m.	5:00 p.m. through 9:00 p.m.
For authorized travel in Kentucky and U.S. except "High-Rate" Areas listed by Secretary of Finance – you may claim	\$8	\$10	\$18
For authorized travel in "High-Rate" Areas listed by Secretary of Finance – you may claim	\$10	\$11	\$23

Subsistence cannot be claimed for meals included in registration fees.

Employee Signature

Date

MELVIN HICKLIN

SCHOLARSHIP FUND APPLICATION

FOR KY COURSES

A scholarship fund program has been established through a joint effort of the PVA Association and the KY Chapter of IAAO. The purpose of this program is to provide financial assistance based primarily on need for qualified counties toward the expense of taking any course sponsored by the Kentucky Office of Property Valuation or IAAO.

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Application Date: _____

Name: _____ Deputy PVA

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County: _____ Office Size (Number of Deputies) _____

Your designation track: CKA SKA RES CMS PPS AAS CAE

Course/Date/Location Requested: _____

1. Is this the last course you need in order to complete your designation track for the current year? Yes No

2. Have you or your county been awarded scholarships previously? If so, what year (s) and how many? Yes No Year _____ # received _____

3. Please provide the amount of carry over funds from the last budget submitted to the Local Officials Compliance Branch. \$ _____

OVER

If your county has submitted more than one application, please rank below the order of importance of the applications for review. Also, please attach a brief statement as to why you think you should be awarded a scholarship.

1. _____
2. _____
3. _____
4. _____
5. _____

Please estimate your scholarship request cost below:

Travel _____ Registration _____
 Lodging _____ Meals _____
 Other _____ **TOTAL:** _____

SUBSISTENCE CHART

(Subsistence includes meals, taxes and tips)
 (Effective on and after September 15, 2016)

If travel includes overnight lodging And at least these hours	6:30 a.m. through 9:00 a.m.	11:00 a.m. through 2:00 p.m.	5:00 p.m. through 9:00 p.m.
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For authorized travel in "High-Rate" Areas listed by Secretary of Finance – you may claim	\$10	\$11	\$23

Subsistence cannot be claimed for meals included in registration fees.

Employee Signature

Date

Online Resources:

PVA Network - <http://revenue.ky.gov/PVANetwork/>

IAAO Website - www.iaao.org

Governmental Services Center - <https://gsc.personnel.ky.gov>

Kentucky Association of Counties - www.kaco.org

Kentucky Real Estate Appraisers Board - <http://kreab.ky.gov>