

**Kentucky Property Tax Courses  
Offered by the  
Office of Property Valuation**

**Courses Sponsored by the  
International Association of  
Assessing Officers**

- KY 10: The Kentucky Property Tax System
- KY 40: Property Tax Assessment Administration
- KY 44: Mathematics of Property Valuation
- KY 49: PVA Office Management
- KY 50: Basic Personal Property Appraisal
- KY 61: Data Collection for Property Valuation
- KY 64: Introduction to ArcView
- KY 65: Introduction to ArcEditor
- KY 71: Commercial Real Property Appraisal by use of the Cost Approach
- KY 72: Commercial Real Property Appraisal by use of the Income/Sales Comparison Approaches
- KY 80: Residential Real Property Appraisal
- KY 90: Farm Real Property Appraisal

- 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
- IAAO Course 500: Assessment of Personal Property
- IAAO Course 600: Principles and Techniques of Cadastral Mapping
- IAAO Course 601: Advanced Mapping
- IAAO Course 201: Appraisal of Land
- IAAO Course 112: Income Approach to Valuation II
- IAAO Course 207: Industrial Property Appraisal
- IAAO Course 300: Fundamentals of Mass Appraisal
- IAAO Course 311: Residential Modeling Concepts
- IAAO Course 312: Commercial/Industrial Modeling Concepts

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

Two fifteen hour workshops may be combined to fulfill the IAAO elective requirement for the SKA designation if the applicant successfully completes both examinations.

IAAO Courses 101 and 102 are scheduled at least once each year. Other IAAO courses are offered on a rotating basis according to demand.

**WHAT IS THE DIFFERENCE  
BETWEEN A "KENTUCKY"  
COURSE  
AND AN "IAAO" COURSE?**

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

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

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

**EDUCATION  
AND  
PROFESSIONAL  
DESIGNATION  
PROGRAM**



Administered by the  
Office of  
Property Valuation

Department of Revenue  
Finance and Administration  
Cabinet

in cooperation with

Kentucky Property Valuation  
Administrators' Association  
and  
The Kentucky Chapter of IAAO



## **EDUCATIONAL OPPORTUNITIES FOR PROPERTY TAX PERSONNEL**

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

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

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

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

Since the program began, over 700 CKA designations have been awarded, and over 500 SKA designations.

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

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

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

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

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

## **REQUIREMENTS FOR THE CKA DESIGNATION**

Candidates for the CKA designation have a choice of completing one of four tracks, depending on interests and job specialization.

### **Real Property Assessment Track**

Successful applicants must hold certificates of completion for the following courses:

IAAO Course 101  
IAAO Course 102  
Kentucky Course 10 (formerly KY 1)  
Kentucky Course 60 or 61  
Two elective courses from Kentucky Courses 80, 90, 71 or 72.

### **Personal Property Assessment Track**

Successful applicants must hold certificates of completion for the following courses:

IAAO Course 101  
IAAO Course 500  
Kentucky Course 10 (formerly KY 1)  
Kentucky Course 50 (formerly KY 2)  
Two elective Kentucky Courses or  
Two IAAO Personal Property Workshops

## **Administrative Track**

Successful applicants must hold certificates of completion for the following courses:

IAAO Course 101  
IAAO Course 400  
Kentucky Course 10 (formerly KY 1)  
Kentucky Course 40 (formerly KY 8)  
Kentucky Course 49 (formerly KY 9)  
One elective Kentucky Course

## **Mapping Track**

Successful applicants must hold certificates of completion for the following courses:

IAAO Course 101  
IAAO Course 600  
Kentucky Course 10 (formerly KY 1)  
Kentucky Course 60 or 61  
Kentucky Course 64, 65 or 66, 67  
One elective Kentucky Course or  
Approved GIS Workshop

## **REQUIREMENTS FOR THE SKA DESIGNATION**

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

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