

minimally negative impact on local governments since the clearinghouse and data consolidation are primarily administrative in nature. Local property value administrators as well as all employees working with mapping systems, will have an obligation to cooperate with other agencies. This legislation will likely reduce the cost of purchasing or creating geographic data and it would eliminate the redundancy of available data at the local level and state level.

The Property Valuation Administrator's (PVA) office will be affected in all counties. The procedure and mechanics of the assessment of property are the responsibility of the property valuation administrator (PVA), an official elected on a county basis but classified as a state official and subject to the supervision of the Department of Revenue (KRS 132.370, 131.140). The PVA assesses property for the state, county and other districts. Any city may elect to use the annual county assessment for real property situated in the city. PVAs use digital imaging technology to capture overhead pictures of parcels of land. These pictures can be used to determine changes in property use and the footprint of structures upon parcels of land over time. Fiscal courts pay the PVA to use the assessment for the collection of the property taxes.

The Department of Revenue prepares a biennial budget for staffing PVA offices. Fiscal courts are required to provide office space and furniture necessary for the PVAs to operate. Some PVAs receive additional funding from fiscal courts to assist PVA staff in their collection of data and assessment of properties to assist them in accounting for all taxable property.

Each fiscal court must appropriate and pay its cost for use of the assessment (KRS 132.280). KRS 132.590 limits the total sum the fiscal court must pay to the PVA office. This allowance shall be based on the assessment as of the previous January 1 and shall be used for deputy and other personnel allowances, supplies, maps and equipment, travel allowances and other authorized expenses of the office (KRS 132.590).

The geographic information clearinghouse is expected to reduce costs to local government and PVA offices in their use of aerial imagery, remotely sensed imagery, LiDAR, digital elevation models or any other form of raster-based datasets of locations in Kentucky. Additionally, the clearinghouse should help expedite requests once the transition is completed.

Part III: Differences to Local Government Mandate Statement from Prior Versions

Part II above, pertains to the HCS 1 version of the bill. The original and GA version of the bill did not have an impact statement. The impact statement above stems from the House committee substitute.

HCS 1 deleted the original provisions and added the language as described above.

Data Source(s): County Government in Kentucky, Informational Bulletin No. 115, Revised September 2021; Duties Of Elected County Officials, Informational Bulletin No. 114, Revised October 2021, LRC staff

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