

1 AN ACT relating to property valuation administrators, making an appropriation  
2 therefor, and declaring an emergency.

3 ***Be it enacted by the General Assembly of the Commonwealth of Kentucky:***

4 ➔Section 1. KRS 132.590 is amended to read as follows:

5 (1) **(a) *The General Assembly of the Commonwealth of Kentucky hereby finds and***  
6 ***determines that property valuation administrators in all counties are***  
7 ***officers whose jurisdiction or duties are coextensive with that of the***  
8 ***Commonwealth within the meaning of Section 246 of the Constitution of***  
9 ***Kentucky.***

10 **(b)** The compensation of the property valuation administrator shall be based on  
11 the schedule contained in subsection (2) of this section as modified by  
12 subsection (3) of this section. The compensation of the property valuation  
13 administrator shall be calculated by the department annually. Should a  
14 property valuation administrator for any reason vacate the office in any year  
15 during his term of office, he shall be paid only for the calendar days actually  
16 served during the year.

17 (2) The salary schedule for property valuation administrators provides for nine (9)  
18 levels of salary based upon the population of the county in the prior year as  
19 determined by the United States Department of Commerce, Bureau of the Census  
20 annual estimates. To implement the salary schedule, the department shall, by  
21 November 1 of each year, certify for each county the population group applicable to  
22 each county based on the most recent estimates of the United States Department of  
23 Commerce, Bureau of the Census. The salary schedule provides four (4) steps for  
24 yearly increments within each population group. Property valuation administrators  
25 shall be paid according to the first step within their population group for the first  
26 year or portion thereof they serve in office. Thereafter, each property valuation  
27 administrator, on January 1 of each subsequent year, shall be advanced

1 automatically to the next step in the salary schedule until the maximum salary  
 2 figure for the population group is reached. If the county population as certified by  
 3 the department increases to a new group level, the property valuation  
 4 administrator's salary shall be computed from the new group level at the beginning  
 5 of the next year. A change in group level shall have no effect on the annual change  
 6 in step. Prior to assuming office, any person who has previously served as a  
 7 property valuation administrator must certify to the department the total number of  
 8 years, not to exceed four (4) years, that the person has previously served in the  
 9 office. The department shall place the person in the proper step based upon a  
 10 formula of one (1) incremental step per full calendar year of service:

SALARY SCHEDULE

County Population	Steps and Salary			
by Group	for	Property	Valuation	
Administrators				
Group I	Step 1	Step 2	Step 3	Step 4
<u>0-4,999</u>	<u>\$81,460</u>	<u>\$83,928</u>	<u>\$86,397</u>	<u>\$88,865</u>
<u>Group II</u>				
<u>5,000-9,999</u>	<u>88,865</u>	<u>91,334</u>	<u>93,802</u>	<u>96,270</u>
<u>Group III</u>				
<u>10,000-19,999</u>	<u>96,270</u>	<u>98,739</u>	<u>101,207</u>	<u>103,676</u>
<u>Group IV</u>				
<u>20,000-29,999</u>	<u>99,973</u>	<u>103,676</u>	<u>107,379</u>	<u>111,081</u>
<u>Group V</u>				
<u>30,000-44,999</u>	<u>107,379</u>	<u>111,081</u>	<u>114,784</u>	<u>118,487</u>
<u>Group VI</u>				
<u>45,000-59,999</u>	<u>111,081</u>	<u>116,018</u>	<u>120,955</u>	<u>125,892</u>
<u>Group VII</u>				

1	<u>60,000-89,999</u>	<u>118,487</u>	<u>123,424</u>	<u>128,361</u>	<u>133,298</u>
2	<u>Group VIII</u>				
3	<u>90,000-499,999</u>	<u>122,189</u>	<u>128,361</u>	<u>134,532</u>	<u>140,703</u>
4	<u>Group IX</u>				
5	<u>500,000 and up</u>	<u>129,595</u>	<u>135,766</u>	<u>141,937</u>	<u>148,108</u>
6	<del>[ 0-4,999</del>	<del>\$45,387</del>	<del>\$46,762</del>	<del>\$48,137</del>	<del>\$49,513</del>
7	<del>Group II</del>				
8	<del>5,000-9,999</del>	<del>49,513</del>	<del>50,888</del>	<del>52,263</del>	<del>53,639</del>
9	<del>Group III</del>				
10	<del>10,000-19,999</del>	<del>53,639</del>	<del>55,014</del>	<del>56,389</del>	<del>57,765</del>
11	<del>Group IV</del>				
12	<del>20,000-29,999</del>	<del>55,702</del>	<del>57,765</del>	<del>59,828</del>	<del>61,891</del>
13	<del>Group V</del>				
14	<del>30,000-44,999</del>	<del>59,828</del>	<del>61,891</del>	<del>63,954</del>	<del>66,017</del>
15	<del>Group VI</del>				
16	<del>45,000-59,999</del>	<del>61,891</del>	<del>64,641</del>	<del>67,392</del>	<del>70,143</del>
17	<del>Group VII</del>				
18	<del>60,000-89,999</del>	<del>66,017</del>	<del>68,768</del>	<del>71,518</del>	<del>74,269</del>
19	<del>Group VIII</del>				
20	<del>90,000-499,999</del>	<del>68,080</del>	<del>71,518</del>	<del>74,957</del>	<del>78,395</del>
21	<del>Group IX</del>				
22	<del>500,000 and up</del>	<del>72,206</del>	<del>75,644</del>	<del>79,083</del>	<del>82,521</del>

23 (3) (a) For calendar year 2024~~[2000]~~, the salary schedule in subsection (2) of this  
 24 section shall be increased by the amount of increase in the annual consumer  
 25 price index as published by the United States Department of Commerce for  
 26 the year ended December 31, 2023~~[1999]~~. This salary adjustment shall take  
 27 effect on the effective date of this Act~~[July 14, 2000]~~, and shall not be

1 retroactive to the preceding January 1.

2 (b) 1. For each calendar year beginning after December 31, ~~2024~~[2000], upon  
3 publication of the annual consumer price index by the United States  
4 Department of Commerce, the annual rate of salary for the property  
5 valuation administrator shall be determined by applying the increase in  
6 the consumer price index to the salary in effect for the previous year.  
7 This salary determination shall be retroactive to the preceding January 1.  
8 *A property valuation administrator's salary shall not exceed the*  
9 *maximum salary set out for officers whose jurisdiction or duties are*  
10 *coextensive with that of the Commonwealth within the meaning of*  
11 *Section 246 of the Constitution of Kentucky.*

12 2. a. Each property valuation administrator who is serving in office  
13 *on the effective date of this Act who did not receive an eight*  
14 *percent (8%) salary increase in July 2022 while serving as*  
15 *property valuation administrator shall receive a lump-sum*  
16 *payment that is equal to eight percent (8%) of the sum the*  
17 *property valuation administrator received between the effective*  
18 *date of this Act and the date the property valuation administrator*  
19 *took office after July 1, 2022.*

20 b. The department shall calculate the payments due the eligible  
21 *property valuation administrators as set out in subdivision a. of*  
22 *this subparagraph and shall direct that the eligible property*  
23 *valuation administrators each receive a lump-sum payment on or*  
24 *before June 30, 2024.*

25 (c) In addition to the step increases based on service in office, each property  
26 valuation administrator shall be paid an annual incentive of six hundred  
27 eighty-seven dollars and sixty-seven cents (\$687.67) per calendar year for

1 each forty (40) hour training unit successfully completed based on continuing  
2 service in that office and, except as provided in this subsection, completion of  
3 at least forty (40) hours of approved training in each subsequent calendar  
4 year. If a property valuation administrator fails without good cause, as  
5 determined by the commissioner of the department, to obtain the minimum  
6 amount of approved training in any year, the officer shall lose all training  
7 incentives previously accumulated. No property valuation administrator shall  
8 receive more than one (1) training unit per calendar year nor more than four  
9 (4) incentive payments per calendar year. Each property valuation  
10 administrator shall be allowed to carry forward up to forty (40) hours of  
11 training credit into the following calendar year for the purpose of satisfying  
12 the minimum amount of training for that year. This amount shall be increased  
13 by the consumer price index adjustments prescribed in paragraphs (a) and (b)  
14 of this subsection. Each training unit shall be approved and certified by the  
15 department. Each unit shall be available to property valuation administrators  
16 in each office based on continuing service in that office. The department shall  
17 promulgate administrative regulations in accordance with KRS Chapter 13A  
18 to establish guidelines for the approval and certification of training units.

19 (4) Notwithstanding any provision contained in this section, no property valuation  
20 administrator holding office on the effective date of this Act~~[July 14, 2000]~~, shall  
21 receive any reduction in salary or reduction in adjustment to salary otherwise  
22 allowable by the statutes in force on the effective date of this Act~~[July 14, 2000]~~.

23 (5) Deputy property valuation administrators and other authorized personnel may be  
24 advanced one (1) step in grade upon completion of twelve (12) months' continuous  
25 service. The department may make grade classification changes corresponding to  
26 any approved for department employees in comparable positions, so long as the  
27 changes do not violate the integrity of the classification system. Subject to

1 availability of funds, the department may extend cost-of-living increases approved  
2 for department employees to deputy property valuation administrators and other  
3 authorized personnel, by advancement in grade.

4 (6) Beginning with the 1990-1992 biennium, the department shall prepare a biennial  
5 budget request for the staffing of property valuation administrators' offices. An  
6 equitable allocation of employee positions to each property valuation  
7 administrator's office in the state shall be made on the basis of comparative  
8 assessment work units. Assessment work units shall be determined from the most  
9 current objective information available from the United States Bureau of the Census  
10 and other similar sources of unbiased information. Beginning with the 1996-1998  
11 biennium, assessment work units shall be based on parcel count per employee. The  
12 total sum allowed by the state to any property valuation administrator's office as  
13 compensation for deputies, other authorized personnel, and for other authorized  
14 expenditures shall not exceed the amount fixed by the department. However, each  
15 property valuation administrator's office shall be allowed as a minimum such funds  
16 that are required to meet the federal minimum wage requirements for two (2) full-  
17 time deputies.

18 (7) Beginning with the 1990-1992 biennium each property valuation administrator shall  
19 submit by June 1 of each year for the following fiscal year to the department a  
20 budget request for his office which shall be based upon the number of employee  
21 positions allocated to his office under subsection (6) of this section and upon the  
22 county and city funds available to his office and show the amount to be expended  
23 for deputy and other authorized personnel including employer's share of FICA and  
24 state retirement, and other authorized expenses of the office. The department shall  
25 return to each property valuation administrator, no later than July 1, an approved  
26 budget for the fiscal year.

27 (8) Each property valuation administrator may appoint any persons approved by the

1 department to assist him in the discharge of his duties. Each deputy shall be more  
 2 than twenty-one (21) years of age and may be removed at the pleasure of the  
 3 property valuation administrator. The salaries of deputies and other authorized  
 4 personnel shall be fixed by the property valuation administrator in accordance with  
 5 the grade classification system established by the department and shall be subject to  
 6 the approval of the department. The Personnel Cabinet shall provide advice and  
 7 technical assistance to the department in the revision and updating of the personnel  
 8 classification system, which shall be equitable in all respects to the personnel  
 9 classification systems maintained for other state employees. Any deputy property  
 10 valuation administrator employed or promoted to a higher position may be  
 11 examined by the department in accordance with standards of the Personnel Cabinet,  
 12 for the position to which he is being appointed or promoted. No state funds  
 13 available to any property valuation administrator's office as compensation for  
 14 deputies and other authorized personnel or for other authorized expenditures shall  
 15 be paid without authorization of the department prior to the employment by the  
 16 property valuation administrator of deputies or other authorized personnel or the  
 17 incurring of other authorized expenditures.

18 (9) Each county fiscal court shall annually appropriate and pay each fiscal year to the  
 19 office of the property valuation administrator as its cost for use of the assessment,  
 20 as required by KRS 132.280, an amount determined as follows:

21	Assessment Subject to		
22	County Tax of:		
23	At Least	But Less Than	Amount
24	----	\$100,000,000	\$0.005 for each \$100 of the first
25			\$50,000,000 and \$0.002 for
26			each \$100 over \$50,000,000.
27	\$100,000,000	150,000,000	\$0.004 for each \$100 of the first

1			\$100,000,000 and \$0.002 for
2			each \$100 over \$100,000,000.
3	150,000,000	300,000,000	\$0.004 for each \$100 of the first
4			\$150,000,000 and \$0.003 for
5			each \$100 over \$150,000,000.
6	300,000,000	----	\$0.004 for each \$100.

(10) The total sum to be paid by the fiscal court to any property valuation administrator's office under the provisions of subsection (9) of this section shall not exceed the limits set forth in the following table:

10	Assessed Value of Property Subject to		
11	County Tax of:		
12	At Least	But Less Than	Limit
13	----	\$700,000,000	\$25,000
14	\$700,000,000	1,000,000,000	35,000
15	1,000,000,000	2,000,000,000	50,000
16	2,000,000,000	2,500,000,000	75,000
17	2,500,000,000	5,000,000,000	100,000
18	5,000,000,000	7,500,000,000	175,000
19	7,500,000,000	30,000,000,000	250,000
20	30,000,000,000	-----	400,000

This allowance shall be based on the assessment as of the previous January 1 and shall be used for deputy and other personnel allowance, supplies, maps and equipment, travel allowance for the property valuation administrator and his deputies and other authorized personnel, and other authorized expenses of the office.

(11) Annually, after appropriation by the county of funds required of it by subsection (9) of this section, and no later than August 1, the property valuation administrator



1 shall file a claim with the county for that amount of the appropriation specified in  
2 his approved budget for compensation of deputies and assistants, including  
3 employer's shares of FICA and state retirement, for the fiscal year. The amount so  
4 requested shall be paid by the county into the State Treasury by September 1, or  
5 paid to the property valuation administrator and be submitted to the State Treasury  
6 by September 1. These funds shall be expended by the department only for  
7 compensation of approved deputies and assistants and the employer's share of FICA  
8 and state retirement in the appropriating county. Any funds paid into the State  
9 Treasury in accordance with this provision but unexpended by the close of the fiscal  
10 year for which they were appropriated shall be returned to the county from which  
11 they were received.

12 (12) After submission to the State Treasury or to the property valuation administrator of  
13 the county funds budgeted for personnel compensation under subsection (11) of this  
14 section, the fiscal court shall pay the remainder of the county appropriation to the  
15 office of the property valuation administrator on a quarterly basis. Four (4) equal  
16 payments shall be made on or before September 1, December 1, March 1, and June  
17 1 respectively. Any unexpended county funds at the close of each fiscal year shall  
18 be retained by the property valuation administrator, except as provided in KRS  
19 132.601(2). During county election years the property valuation administrator shall  
20 not expend in excess of forty percent (40%) of the allowances available to his office  
21 from county funds during the first five (5) months of the fiscal year in which the  
22 general election is held.

23 (13) The provisions of this section shall apply to urban-county governments and  
24 consolidated local governments. In an urban-county government and a consolidated  
25 local government, all the rights and obligations conferred on fiscal courts or  
26 consolidated local governments by the provisions of this section shall be exercised  
27 by the urban-county government or consolidated local government.

1 (14) When an urban-county form of government is established through merger of  
2 existing city and county governments as provided in KRS Chapter 67A or when a  
3 consolidated local government is established through merger of existing city and  
4 county governments as provided by KRS Chapter 67C, the annual county  
5 assessment shall be presumed to have been adopted as if the city had exercised the  
6 option to adopt as provided in KRS 132.285. For purposes of this subsection, the  
7 amount to be considered as the assessment for purposes of KRS 132.285 shall be  
8 the amount subject to taxation for full urban services.

9 (15) Notwithstanding the provisions of subsection (9) of this section, the amount  
10 appropriated and paid by each county fiscal court to the office of the property  
11 valuation administrator for 1996 and subsequent years shall be equal to the amount  
12 paid to the office of the property valuation administrator for 1995, or the amount  
13 required by the provisions of subsections (9) and (10) of this section, whichever is  
14 greater.

15 (16) Notwithstanding this section or any other Kentucky Revised Statute to the contrary,  
16 the total compensation for the office of the property valuation administrator in an  
17 urban-county government shall be four hundred twenty thousand dollars (\$420,000)  
18 per year.

19 ➔Section 2. Whereas it is important to remunerate the affected property valuation  
20 administrators at the earliest time possible, and establish the adjusted salary schedule, an  
21 emergency is declared to exist, and this Act takes effect upon its passage and approval by  
22 the Governor, or upon its otherwise becoming a law.