

1 A CONCURRENT RESOLUTION establishing the Property Tax Calendar
2 Oversight Task Force.

3 WHEREAS, KRS 132.220 requires property to be assessed on January 1 of the tax
4 year, and KRS 134.015 sets the tax due date as December 31 of the assessment year; and

5 WHEREAS, December 31 is a difficult time for financially burdened taxpayers to
6 make a lump sum payment of tax, due to a lack of income for some businesses and the
7 holiday season; and

8 WHEREAS, the collection process for property taxes involves the property
9 valuation administrator's office, the county clerk's office, the sheriff's office, and the
10 Department of Revenue but could also involve the county attorney's office, the Local
11 Board of Assessment Appeals, the Kentucky Board of Tax Appeals, the Circuit Court, the
12 Court of Appeals, and the Kentucky Supreme Court; and

13 WHEREAS, the local offices are dependent upon the fees and commissions they
14 receive for performing their part of the property tax collection process; and

15 WHEREAS, the property tax calendar is structured to allow for the listing of
16 property; the inspection of the tax roll; the appeals process; the certification of data; and
17 the setting of the tax rate to occur before the tax is paid; and

18 WHEREAS, the property tax calendar is structured for continuity throughout the
19 year and across the state to provide for the equitable and timely levy and collection of
20 property taxes and to assure that due dates for real estate and personal property taxes are
21 in sync; and

22 WHEREAS, taxpayers that have their real property taxes escrowed with their
23 mortgage company pay an estimated amount of the full tax liability into the escrow
24 account over a 12 month period; and

25 WHEREAS, while partial payment of the tax is permitted by KRS 134.119, it may
26 increase the expense of overseeing the collection of taxes, and a tax lien may be applied
27 to the property until the full amount of tax is received;

1 NOW, THEREFORE,

2 *Be it resolved by the House of Representatives of the General Assembly of the*
3 *Commonwealth of Kentucky, the Senate concurring therein:*

4 ➔Section 1. The Property Tax Calendar Oversight Task Force is hereby created to
5 study the property tax calendar and to develop consensus legislative recommendations on
6 whether property taxes can be paid on another due date or on a monthly or quarterly basis
7 to replace the current process requiring a lump sum payment at the end of the tax year.

8 ➔Section 2. (1) The task force shall be composed of the following members,
9 with final membership of the task force being subject to the consideration and approval of
10 the Legislative Research Commission:

11 (a) Three members of the Senate, two to be appointed by the President of the
12 Senate and one to be appointed by the Minority Floor Leader of the Senate;

13 (b) Three members of the House of Representatives, two to be appointed by the
14 Speaker of the House and one to be appointed by the Minority Floor Leader of the House;

15 (c) The secretary of the Kentucky Finance and Administration Cabinet;

16 (d) Two members of the Kentucky Department of Revenue;

17 (e) One member of the Kentucky Property Valuation Administrators Association;

18 (f) One member of the Kentucky County Clerk's Association;

19 (g) One member of the Kentucky Sheriffs' Association; and

20 (h) One member of the Kentucky County Attorneys Association.

21 (2) The President of the Senate and the Speaker of the House shall each appoint
22 one co-chair of the task force from among that chamber's members appointed to the task
23 force.

24 ➔Section 3. The task force shall meet at least monthly during the 2017 Interim of
25 the General Assembly. The task force shall submit its findings and recommendations and
26 any proposed legislation to the Legislative Research Commission for referral to the
27 appropriate committee or committees by December 1, 2017.

1 ➔Section 4. Provisions of this Resolution to the contrary notwithstanding, the
2 Legislative Research Commission shall have the authority to alternatively assign the
3 issues identified herein to an interim joint committee or subcommittee thereof and to
4 designate a study completion date.