

WEBSTER COUNTY KENTUCKY

JEFFREY D. KELLEY, PROPERTY VALUATION ADMINISTRATOR

PVA Task Force Committee Presentation

NUMBER OF EMPLOYEES

- PVA + 3 Full Time Employees (FAD 3.49 – DOR uses 3)
- Grade 14 County based on Population, Sq. Miles, Certified Assessment

Other considerations would include Parcel Count, Demographics, Vehicle Count, and Tangible Return Count. Every County is unique and local practices are difficult to create uniformity.

OFFICE PROCEDURE ISSUES

- Our local offices are charged with certain duties to comply with Constitutional, Statutory, and Recommended Guidelines.
- Offices should make those duties clear and convey those goals of the office to provide a quality assessment roll in a timely manner.
- With respect to the Tax Calendar, a good work plan that eliminates redundancy and accomplishes tasks with less cost in an expedient manner is needed.

A good example of this is planning Quad Work and Field Work to reduce mileage and windshield time while inspecting or picking up new property.

RECORD KEEPING POLICIES & ISSUES

- We are guided by Statute and Guideline for Record Keeping.
- Available Storage Space is typically an issue in all Counties.
- Storage Spaces are often less than optimal condition with physical records exposed to moisture, heat, and infestation.
- A move toward keeping those records digitally for recall would helpful and save physical space.

STAFF TRAINING POLICIES & ISSUES

- Most of our Training is a Mentoring Program and the Use of the Kentucky Department of Revenue's Education and Research Branch Programs.
- Smaller Counties must Cross-Train Employees to do many different tasks, whereas larger counties are more specialized.
- There is a 6 month probationary incentive for new hires to encourage them to learn their jobs in relatively short period of time in a professional manner.
- To fully train a new hire takes a lot of time and even more when they must be cross trained for multiple tasks and duties.

HOW TECHNOLOGY CAN BE USED TO BETTER THE OFFICE

- There are many products out there that can be used to create more efficiency, save time, but there is a Cost/Benefit that must be considered.
- Our Office presently uses PVDNet for Tax Roll, qPublic for Website, ESRI ArcGIS for Mapping, Z-Scope for Vehicles, Microsoft Office, and Online Search Programs for finding People and Addresses.
- We choose the programs our office can best afford, whereas other Government Agencies are often provided Standardized Software Solutions and that may be where we find issues of non-uniformity.

RECOMMENDATION FOR KRS 133.120

- One Issue that has become more frequent is Tax Representatives representing property owners on Tax Protests and Appeal.
- Many of these individuals are acting as an Advocate for the Property Owners and have contracted for a percentage fee of future tax savings.
- KRS 133.120 identifies individuals who may represent a property owner for compensation.
- Offices should make sure that the person who is representing the owner is in compliance with the Statute.

RECOMMENDATION FOR KRS 133.120

- Some cleanup was made to this a few years ago and we have identified additional issues that should be addressed.
- a) An Attorney should read a Kentucky Licensed Attorney; This is misleading and may encourage unauthorized practice of law inconsistent with License Law.
- b) A Certified Public Accountant should read a Kentucky Licensed Certified Public Accountant; (Inconsistent with License Law)
- c) a certified real estate broker – has no meaning and is covered by the following
- d) Should now be c) A Kentucky licensed real estate broker;

RECOMMENDATION FOR KRS 133.120

- e) Should now be d) An Employee of the Property Owner;
- f) Should now be e) A licensed or certified Kentucky real estate appraiser;
- g) Should now be f) (Temporary Practice Permits or Reciprocal License)
- h) Strike as redundant to e) & f) covering appraisers.

Protests or Appeals by Representatives should be by individuals familiar with property valuation and Kentucky Revised Statutes.

SUMMARY

- Serving as Webster County PVA since 1993, funding has always been an issue for our offices. Most of my County Appropriation is sent back in to cover the cost of my Deputies.
- It is my hope that this Task Force can recommend a Dedicated Funding Stream that would consider the many different profiles of Counties.
- My position is that a portion of the State Rate for Property Tax be earmarked for funding the income producing Department of State Government that has become more important than ever for Taxing Districts.
- Additionally, a reasonable cost to those Special Taxing Districts that currently do not contribute to the cost of producing our tax roll.