

**103 KAR 5:160. Property valuation administrator office employees: payment of leave upon separation.**

RELATES TO: KRS 132.370

STATUTORY AUTHORITY: KRS 131.130(1), 132.370(9)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 132.370(9) requires the Revenue Cabinet to promulgate administrative regulations which allow property valuation administrators and their deputies to receive lump-sum payments for accrued annual leave and compensatory time when separated from employment because of termination by the employer, resignation, retirement, or death. This administrative regulation establishes the procedure for receiving the lump-sum payments.

Section 1. Payment of Annual Leave and Compensatory Time Upon Separation. (1) If a property valuation administrator or deputy property valuation administrator is separated from employment as a result of termination, resignation, retirement, or death, he shall be paid in a lump sum for accumulated annual leave. The accumulated annual leave for which he is paid shall not exceed the amounts established by 101 KAR 3:015(2)(h). Following payment of annual leave upon separation, leave remaining after the payment of the maximum provided shall be removed from the balance.

(2) A property valuation administrator or deputy property valuation administrator who reverts to the classified or unclassified service, or resigns or is terminated one (1) day and is employed the next workday, shall retain his accumulated annual leave in the receiving agency.

(3) A property valuation administrator or deputy property valuation administrator may request in writing that his accumulated annual leave not be paid upon resignation, and that all or part of the amount of his accumulated annual leave that does not exceed the amount established by this section be waived, if the successor employer has agreed to credit him with an equal amount of annual leave.

(4) Upon separation from state service, a property valuation administrator or deputy property valuation administrator shall be paid for all unused compensatory time at the greater of the:

- (a) Regular hourly rate of pay; or
- (b) Average regular rate of pay for the final three (3) years of employment.

(5) Upon the death of a property valuation administrator or deputy property valuation administrator, his estate shall be entitled to receive a lump sum for the unused portion of his accumulated annual leave and compensatory time. (27 Ky.R. 1968; Am. 2424; eff. 2-27-2001.)