

**132.590 Compensation of administrator -- Salary schedule -- Salary adjustments -- Advancement in grade -- Biennial budget -- Allowances for deputies -- Payments by fiscal court.**

- (1) (a) The General Assembly of the Commonwealth of Kentucky hereby finds and determines that property valuation administrators in all counties are officers whose jurisdiction or duties are coextensive with that of the Commonwealth within the meaning of Section 246 of the Constitution of Kentucky.
- (b) The compensation of the property valuation administrator shall be based on the schedule contained in subsection (2) of this section as modified by subsection (3) of this section. The compensation of the property valuation administrator shall be calculated by the department annually. Should a property valuation administrator for any reason vacate the office in any year during his term of office, he shall be paid only for the calendar days actually served during the year.
- (2) The salary schedule for property valuation administrators provides for nine (9) levels of salary based upon the population of the county in the prior year as determined by the United States Department of Commerce, Bureau of the Census annual estimates. To implement the salary schedule, the department shall, by November 1 of each year, certify for each county the population group applicable to each county based on the most recent estimates of the United States Department of Commerce, Bureau of the Census. The salary schedule provides four (4) steps for yearly increments within each population group. Property valuation administrators shall be paid according to the first step within their population group for the first year or portion thereof they serve in office. Thereafter, each property valuation administrator, on January 1 of each subsequent year, shall be advanced automatically to the next step in the salary schedule until the maximum salary figure for the population group is reached. If the county population as certified by the department increases to a new group level, the property valuation administrator's salary shall be computed from the new group level at the beginning of the next year. A change in group level shall have no effect on the annual change in step. Prior to assuming office, any person who has previously served as a property valuation administrator must certify to the department the total number of years, not to exceed four (4) years, that the person has previously served in the office. The department shall place the person in the proper step based upon a formula of one (1) incremental step per full calendar year of service:

**SALARY SCHEDULE**

County Population by Group	Steps and Salary for Property Valuation Administrators			
	Step 1	Step 2	Step 3	Step 4
Group I 0-4,999	\$81,460	\$83,928	\$86,397	\$88,865
Group II 5,000-9,999	88,865	91,334	93,802	96,270
Group III 10,000-19,999	96,270	98,739	101,207	103,676

Group IV				
20,000-29,999	99,973	103,676	107,379	111,081
Group V				
30,000-44,999	107,379	111,081	114,784	118,487
Group VI				
45,000-59,999	111,081	116,018	120,955	125,892
Group VII				
60,000-89,999	118,487	123,424	128,361	133,298
Group VIII				
90,000-499,999	122,189	128,361	134,532	140,703
Group IX				
500,000 and up	129,595	135,766	141,937	148,108

- (3) (a) For calendar year 2024, the salary schedule in subsection (2) of this section shall be increased by the amount of increase in the annual consumer price index as published by the United States Department of Commerce for the year ended December 31, 2023. This salary adjustment shall take effect on April 17, 2024, and shall not be retroactive to the preceding January 1.
- (b) 1. For each calendar year beginning after December 31, 2024, upon publication of the annual consumer price index by the United States Department of Commerce, the annual rate of salary for the property valuation administrator shall be determined by applying the increase in the consumer price index to the salary in effect for the previous year. This salary determination shall be retroactive to the preceding January 1. A property valuation administrator's salary shall not exceed the maximum salary set out for officers whose jurisdiction or duties are coextensive with that of the Commonwealth within the meaning of Section 246 of the Constitution of Kentucky.
2. a. Each property valuation administrator who is serving in office on April 17, 2024, who did not receive an eight percent (8%) salary increase in July 2022 while serving as property valuation administrator shall receive a lump-sum payment that is equal to eight percent (8%) of the sum the property valuation administrator received between April 17, 2024, and the date the property valuation administrator took office after July 1, 2022.
- b. The department shall calculate the payments due the eligible property valuation administrators as set out in subdivision a. of this subparagraph and shall direct that the eligible property valuation administrators each receive a lump-sum payment on or before June 30, 2024.
- (c) In addition to the step increases based on service in office, each property valuation administrator shall be paid an annual incentive of six hundred eighty-seven dollars and sixty-seven cents (\$687.67) per calendar year for each forty (40) hour training unit successfully completed based on continuing

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

- (4) Notwithstanding any provision contained in this section, no property valuation administrator holding office on April 17, 2024, shall receive any reduction in salary or reduction in adjustment to salary otherwise allowable by the statutes in force on April 17, 2024.
- (5) Deputy property valuation administrators and other authorized personnel may be advanced one (1) step in grade upon completion of twelve (12) months' continuous service. The department may make grade classification changes corresponding to any approved for department employees in comparable positions, so long as the changes do not violate the integrity of the classification system. Subject to availability of funds, the department may extend cost-of-living increases approved for department employees to deputy property valuation administrators and other authorized personnel, by advancement in grade.
- (6) Beginning with the 1990-1992 biennium, the department shall prepare a biennial budget request for the staffing of property valuation administrators' offices. An equitable allocation of employee positions to each property valuation administrator's office in the state shall be made on the basis of comparative assessment work units. Assessment work units shall be determined from the most current objective information available from the United States Bureau of the Census and other similar sources of unbiased information. Beginning with the 1996-1998 biennium, assessment work units shall be based on parcel count per employee. The total sum allowed by the state to any property valuation administrator's office as compensation for deputies, other authorized personnel, and for other authorized expenditures shall not exceed the amount fixed by the department. However, each property valuation administrator's office shall be allowed as a minimum such funds that are required to meet the federal minimum wage requirements for two (2) full-time deputies.
- (7) Beginning with the 1990-1992 biennium each property valuation administrator shall submit by June 1 of each year for the following fiscal year to the department a budget request for his office which shall be based upon the number of employee

positions allocated to his office under subsection (6) of this section and upon the county and city funds available to his office and show the amount to be expended for deputy and other authorized personnel including employer's share of FICA and state retirement, and other authorized expenses of the office. The department shall return to each property valuation administrator, no later than July 1, an approved budget for the fiscal year.

- (8) Each property valuation administrator may appoint any persons approved by the department to assist him in the discharge of his duties. Each deputy shall be more than twenty-one (21) years of age and may be removed at the pleasure of the property valuation administrator. The salaries of deputies and other authorized personnel shall be fixed by the property valuation administrator in accordance with the grade classification system established by the department and shall be subject to the approval of the department. The Personnel Cabinet shall provide advice and technical assistance to the department in the revision and updating of the personnel classification system, which shall be equitable in all respects to the personnel classification systems maintained for other state employees. Any deputy property valuation administrator employed or promoted to a higher position may be examined by the department in accordance with standards of the Personnel Cabinet, for the position to which he is being appointed or promoted. No state funds available to any property valuation administrator's office as compensation for deputies and other authorized personnel or for other authorized expenditures shall be paid without authorization of the department prior to the employment by the property valuation administrator of deputies or other authorized personnel or the incurring of other authorized expenditures.
- (9) Each county fiscal court shall annually appropriate and pay each fiscal year to the office of the property valuation administrator as its cost for use of the assessment, as required by KRS 132.280, an amount determined as follows:

Assessment Subject to		
County Tax of:		
At Least	But Less Than	Amount
----	\$100,000,000	\$0.005 for each \$100 of the first \$50,000,000 and \$0.002 for each \$100 over \$50,000,000.
\$100,000,000	150,000,000	\$0.004 for each \$100 of the first \$100,000,000 and \$0.002 for each \$100 over \$100,000,000.
150,000,000	300,000,000	\$0.004 for each \$100 of the first \$150,000,000 and \$0.003 for each \$100 over \$150,000,000.
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:

Assessed Value of Property Subject to  
County Tax of:

At Least	But Less Than	Limit
----	\$700,000,000	\$25,000
\$700,000,000	1,000,000,000	35,000
1,000,000,000	2,000,000,000	50,000
2,000,000,000	2,500,000,000	75,000
2,500,000,000	5,000,000,000	100,000
5,000,000,000	7,500,000,000	175,000
7,500,000,000	30,000,000,000	250,000
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 shall file a claim with the county for that amount of the appropriation specified in his approved budget for compensation of deputies and assistants, including employer's shares of FICA and state retirement, for the fiscal year. The amount so requested shall be paid by the county into the State Treasury by September 1, or paid to the property valuation administrator and be submitted to the State Treasury by September 1. These funds shall be expended by the department only for compensation of approved deputies and assistants and the employer's share of FICA and state retirement in the appropriating county. Any funds paid into the State Treasury in accordance with this provision but unexpended by the close of the fiscal year for which they were appropriated shall be returned to the county from which they were received.
- (12) After submission to the State Treasury or to the property valuation administrator of the county funds budgeted for personnel compensation under subsection (11) of this section, the fiscal court shall pay the remainder of the county appropriation to the office of the property valuation administrator on a quarterly basis. Four (4) equal payments shall be made on or before September 1, December 1, March 1, and June 1 respectively. Any unexpended county funds at the close of each fiscal year shall be retained by the property valuation administrator, except as provided in KRS 132.601(2). During county election years the property valuation administrator shall not expend in excess of forty percent (40%) of the allowances available to his office from county funds during the first five (5) months of the fiscal year in which the general election is held.
- (13) The provisions of this section shall apply to urban-county governments and consolidated local governments. In an urban-county government and a consolidated local government, all the rights and obligations conferred on fiscal courts or

consolidated local governments by the provisions of this section shall be exercised by the urban-county government or consolidated local government.

- (14) When an urban-county form of government is established through merger of existing city and county governments as provided in KRS Chapter 67A or when a consolidated local government is established through merger of existing city and county governments as provided by KRS Chapter 67C, the annual county assessment shall be presumed to have been adopted as if the city had exercised the option to adopt as provided in KRS 132.285. For purposes of this subsection, the amount to be considered as the assessment for purposes of KRS 132.285 shall be the amount subject to taxation for full urban services.
- (15) Notwithstanding the provisions of subsection (9) of this section, the amount appropriated and paid by each county fiscal court to the office of the property valuation administrator for 1996 and subsequent years shall be equal to the amount paid to the office of the property valuation administrator for 1995, or the amount required by the provisions of subsections (9) and (10) of this section, whichever is greater.

**Effective:** April 17, 2024

**History:** Amended 2024 Ky. Acts ch. 200, sec. 2, effective April 17, 2024. -- Amended 2022 Ky. Acts ch. 239, sec. 2, effective April 26, 2022. -- Amended 2021 Ky. Acts ch. 156, sec. 2, effective June 29, 2021. -- Amended 2020 Ky. Acts ch. 91, sec. 45, effective April 15, 2020. -- Amended 2018 Ky. Acts ch. 171, sec. 12, effective April 14, 2018; and ch. 207, sec. 12, effective April 27, 2018. -- Amended 2005 Ky. Acts ch. 85, sec. 209, effective June 20, 2005. -- Amended 2002 Ky. Acts ch. 38, sec. 1, effective July 15, 2002; and ch. 346, sec. 167, effective July 15, 2000. -- Amended 2000 Ky. Acts ch. 479, sec. 1, effective July 14, 2000. -- Amended 1998 Ky. Acts ch. 154, sec. 76, effective July 15, 1998. -- Amended 1996 Ky. Acts ch. 254, sec. 21, effective July 15, 1996; and ch. 361, sec. 2, effective July 15, 1996. -- Amended 1988 Ky. Acts ch. 418, sec. 3, effective July 15, 1988. -- Amended 1984 Ky. Acts ch. 138, sec. 1, effective July 13, 1984. -- Amended 1982 Ky. Acts ch. 388, sec. 2, effective July 15, 1982. -- Amended 1978 Ky. Acts ch. 253, sec. 1, effective June 17, 1978. -- Amended 1976 Ky. Acts ch. 288, sec. 1. -- Amended 1974 Ky. Acts ch. 334, sec. 1. -- Amended 1972 Ky. Acts ch. 245, sec. 1. -- Amended 1970 Ky. Acts ch. 175, sec. 1. -- Amended 1968 Ky. Acts ch. 212, sec. 2. -- Amended 1966 Ky. Acts ch. 43, secs. 1 and 2. -- Amended 1962 Ky. Acts ch. 272, sec. 1. -- Amended 1960 Ky. Acts ch. 186, Art. I, sec. 14. -- Amended 1958 Ky. Acts ch. 63, sec. 1. -- Amended 1954 Ky. Acts ch. 216, sec. 1. -- Amended 1952 Ky. Acts ch. 129, sec. 1. -- Amended 1950 Ky. Acts ch. 202, sec. 1. -- Amended 1949 (1st Extra. Sess.) Ky. Acts ch. 3, sec. 10. -- Amended 1948 Ky. Acts ch. 92, sec. 1. -- Amended 1944 Ky. Acts ch. 140, sec. 1. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4037, 4042a-8.

**2024-2026 Budget Reference.** See State/Executive Branch Budget, 2024 Ky. Acts ch. 175, Pt. I, F, 8, (1) at 1846.

**2024-2026 Budget Reference.** See State/Executive Branch Budget, 2024 Ky. Acts ch. 175, Pt. I, F, 8, (3) at 1846.