

**COMMONWEALTH OF KENTUCKY FISCAL NOTE STATEMENT  
LEGISLATIVE RESEARCH COMMISSION  
2026 REGULAR SESSION**

**MEASURE**

2026 BR NUMBER BR1619

HOUSE BILL NUMBER 356

**TITLE** AN ACT relating to local government.

**SPONSOR** Representative Randy Bridges

**FISCAL SUMMARY**

STATE FISCAL IMPACT: ☐ YES ☒ NO ☐ UNCERTAIN

OTHER FISCAL STATEMENT(S) THAT MAY APPLY: ☐ ACTUARIAL ANALYSIS  
☐ LOCAL MANDATE ☐ CORRECTIONS IMPACT ☐ HEALTH BENEFIT MANDATE ☐ STATE  
EMPLOYEE HEALTH PLAN IMPACT

APPROPRIATION UNIT(S) IMPACTED:

FUND(S) IMPACTED: ☐ GENERAL ☐ ROAD ☐ FEDERAL ☐ RESTRICTED \_\_\_\_\_

FISCAL ESTIMATES	2025-2026	2026-2027	2027-2028	ANNUAL IMPACT AT FULL IMPLEMENTATION
REVENUES				
EXPENDITURES				
NET EFFECT				

( ) indicates a decrease/negative

**PURPOSE OF MEASURE:** The purpose of this measure is to modernize and standardize the process for qualifying Property Valuation Administrator (PVA) candidates by moving exam administration and registration to the Kentucky Community and Technical College System (KCTCS), setting a clear testing window, and keeping the Department of Revenue responsible for exam content and issuing certificates.

**FISCAL EXPLANATION:** The bill only changes the PVA candidate exam process (administered by KCTCS with questions provided by the department). Any impact to PVAs or KCTCS would be minimal and could be absorbed within existing budgetary resources.

**DATA SOURCE(S):** LRC Staff, Finance and Administration Cabinet, KCTCS

**PREPARER:** Heather Keene **NOTE NUMBER:** 38 **REVIEW:** JMR **DATE:** 1/22/2026