

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