1   A   CONCURRENT   RESOLUTION   establishing   the   Property   Valuation

2   Administrator's Office Task Force.

3   WHEREAS, Section 99 of the Kentucky Constitution requires every county to elect

4   a surveyor and an assessor; and

5   WHEREAS, the property valuation administrator's office is essential in the ad

6   valorem taxation process; and

7   WHEREAS, KRS 132.220 requires property to be assessed on January 1 of the tax

8   year, and KRS 132.690 requires every parcel in the Commonwealth to be examined at

9   least once every four years by the property valuation administrator; and

10   WHEREAS, adequate staffing and equipment are necessary for the property

11   valuation administrator's office to assess property within the Commonwealth at fair cash

12   value as required by Section 172 of the Kentucky Constitution; and

13   WHEREAS, the property valuation administrator's office receives limited funding

14   in which to operate through appropriations and fees; and

15   WHEREAS, a property valuation administrator's office is located in every county of

16   the Commonwealth, and creating uniformity among the offices may reduce costs and

17   improve office operations; and

18   WHEREAS, studies show that achieving operational efficiency improves quality of

19   product and customer services;

20   NOW, THEREFORE,

21   *Be it resolved by the House of Representatives of the General Assembly of the*

22   *Commonwealth of Kentucky, the Senate concurring therein:*

23   ➔Section 1.   The Legislative Research Commission shall establish the Property

24   Valuation Administrator's Office Task Force.

25   ➔Section 2.   The duties of the task force shall include but are not limited to:

26   (1)   Studying the operations of property valuation administrators' offices to

27   identify best practices to reduce redundancy, increase efficiency, improve processes,

1 increase cost savings, and create uniformity among the offices located within the

2 Commonwealth;

3   (2)   Studying the funding of property valuation administrators' offices to identify if

4 other funding methods or an increase in the current level of funding are needed; and

5   (3)   Studying each property valuation administrator's job requirements, property

6 valuation methods, and time frame established in relation to the ad valorem taxation

7 process.

8   ➔Section 3.   (1)   The task force shall be composed of the following members,

9 with final membership of the task force being subject to the consideration and approval of

10 the Legislative Research Commission:

11   (a)   Three members of the Senate, two to be appointed by the President of the

12 Senate and one to be appointed by the Minority Floor Leader of the Senate;

13   (b)   Three members of the House of Representatives, two to be appointed by the

14 Speaker of the House and one to be appointed by the Minority Floor Leader of the House;

15   (c)   The commissioner of the Kentucky Department of Revenue or a designee;

16   (d)   The Kentucky Department of Revenue executive director for the Office of

17 Property Valuation or a designee; and

18   (e)   One member of the Kentucky Property Valuation Administrators Association

19 submitted by its President.

20   (2)   The President of the Senate and the Speaker of the House shall each appoint

21 one co-chair of the task force from among that chamber's members appointed to the task

22 force.

23   ➔Section 4.   The task force shall meet at least monthly during the 2020 Interim of

24 the General Assembly. The task force shall submit its findings and recommendations and

25 any proposed legislation to the Legislative Research Commission for referral to the

26 appropriate committee or committees by December 1, 2020.

27   ➔Section 5.   Provisions of this Resolution to the contrary notwithstanding, the

1   Legislative Research Commission shall have the authority to alternatively assign the

2   issues identified herein to an interim joint committee or subcommittee thereof and to

3   designate a study completion date.