

**131.140 Powers and duties of department concerning local finance -- Supervision of local officials in revenue duties.**

- (1) The department shall requisition the Finance and Administration Cabinet to furnish to local officials an adequate supply of forms for listing property for taxation and other forms and blanks the state is required by law to provide. The books and records prescribed for use by property valuation administrators, county clerks, sheriffs and other county tax collectors shall be designed to promote economical operation, adequate control, availability of useful information, and safekeeping.
- (2) The department may confer with, advise and direct local officials respecting their duties relating to taxation, and shall supervise the officials in the performance of those duties. The department shall provide to the property valuation administrators up-to-date appraisal manuals outlining uniform procedures for appraising all types of real and personal property assessed by them. The property valuation administrators shall follow the uniform procedures for appraising property outlined in these manuals. The department shall maintain and make accessible to all property valuation administrators a statewide commercial real property comparative sales file. The department, by authorized agents, may visit local governmental units and officers for investigational purposes, when necessary.
- (3) The Department of Revenue shall conduct a biennial performance audit of each property valuation administrator's office. This audit shall include, but shall not be limited to, an inspection of maps and records, an appraisal study of real property, and an evaluation of the overall effectiveness of the office. Each property valuation administrator's office shall provide the department with access to its files, maps and records during the audit. The department shall prepare a report on assessment equity and quality for each county based on the performance audit, and shall provide a copy to the Legislative Research Commission.
- (4) The department shall arrange for an annual conference of the property valuation administrators, or the county officers whose duty it is to assess property for taxation, to give them systematic instruction in the fair and just valuation and assessment of property, and their duty in connection therewith. The conference shall continue not more than five (5) days. The officers shall attend and take part in the conference, unless prevented by illness or other reason satisfactory to the commissioner. Any officer willfully failing to attend the conference may be removed from office by the Circuit Court of the county where he was elected. If the officer participates in all sessions of the conference, one-half (1/2) of his actual and necessary expenses in attending the conference shall be paid by the state, and the other half shall be paid by the county from which he attends. Each officer shall prepare an itemized statement showing his actual and necessary expenses, and if it is found regular and supported by proper receipts it shall be approved by the department before payment.

**Effective:** January 1, 2006

**History:** Amended 2005 Ky. Acts ch. 85, sec. 115, effective June 20, 2005; and ch. 168, sec. 53, effective January 1, 2006. -- Amended 1988 Ky. Acts ch. 418, sec. 1, effective July 15, 1988. -- Amended 1978 Ky. Acts ch. 384, sec. 256, effective June 17, 1978. -- Amended 1974 Ky. Acts ch. 74, Art. II, sec. 9(1). -- Amended 1960 Ky.

Acts ch. 68, Art. V, sec. 6. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4114h-2.

**Legislative Research Commission Note** (1/01/2006). This section was amended by 2005 Ky. Acts chs. 85 and 168, which do not appear to be in conflict and have been codified together.