

**132.597 Expense allowance for property valuation administrators who meet stipulated requirements -- Annual professional instruction.**

- (1) The property valuation administrator of each county shall receive an annual expense allowance of three thousand six hundred dollars (\$3,600) to be paid from the State Treasury in monthly installments of three hundred dollars (\$300). Property valuation administrators shall not be required to keep records verifying expenditures from this expense allowance.
- (2) The expense allowance provided in subsection (1) of this section shall be used by the property valuation administrator for expenses incurred in the performance of his duties. The allowance is to provide the necessary funds for payment of all expenditures of the property valuation administrator not directly associated with the assessment of property in his particular county.
- (3) Each property valuation administrator shall annually, within each calendar year, participate in a minimum of thirty (30) classroom hours of professional instruction conducted or approved by the Department of Revenue. Any property valuation administrator failing to meet the department's requirements for any calendar year shall not receive the three thousand six hundred dollar (\$3,600) annual expense allowance provided in subsection (1) of this section for the subsequent calendar year.
- (4) The annual requirement for participation in classroom instruction shall be reduced to fifteen (15) hours for any property valuation administrator awarded the "senior Kentucky assessor" (SKA) professional designation under the provisions of KRS 132.385.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 210, effective June 20, 2005. -- Amended 1992 Ky. Acts ch. 263, sec. 5, effective July 14, 1992. -- Created 1986 Ky. Acts ch. 145, sec. 1, effective July 15, 1986.