

Stricken language would be deleted from and underlined language would be added to law as it existed prior to the 82nd General Assembly.

1 State of Arkansas
2 82nd General Assembly
3 Regular Session, 1999
4

As Engrossed: H1/27/99 H2/2/99 H2/4/99

A Bill

Act 416 of 1999
HOUSE BILL 1051

5 By: Representatives Milum, Green, Bond
6 By: Senator Hunter
7

For An Act To Be Entitled

11 "AN ACT TO REQUIRE NOTICE TO PROPERTY OWNERS PRIOR TO
12 THE REAPPRAISAL OF THEIR PROPERTY BY THE COUNTY
13 ASSESSOR; AND FOR OTHER PURPOSES."
14

Subtitle

15 "AN ACT TO REQUIRE NOTICE TO
16 PROPERTY OWNERS PRIOR TO THE REAPPRAISAL
17 OF THEIR PROPERTY BY THE COUNTY
18 ASSESSOR."
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22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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24 SECTION 1. (a) (1) Prior to any countywide reappraisal of property for
25 ad valorem tax purposes, the county assessor or the assessor's employees or
26 agents shall, at least forty-five (45) calendar days prior to the reappraisal,
27 notify the property owners of the assessor's intent to reappraise.

28 (2) Prior to any reappraisal of an individual's property for ad
29 valorem tax purposes other than a countywide reappraisal under (a)(1), the
30 county assessor or the assessor's employees or agents shall give the property
31 owners reasonable notice of the assessor's intent to reappraise their
32 property.

33 (3) The notice required by this section may be accomplished by
34 publication in newspapers, radio, or television, by direct mail, or by any
35 other reasonable means.

36 (b) If a reappraisal under subsection (a) results in an increase in the

1 assessed value of the property, the county assessor shall note in writing on
2 the assessment records the justification for the increase, the date the
3 property was inspected, and the details of the inspection. The records of the
4 appraisal shall be public records subject to inspection under the Freedom of
5 Information Act.

6 (c) Any property owner whose property is reappraised under this section
7 may appeal to the County Board of Equalization and the County Board of
8 Equalization is required to grant an adequate hearing on the appeal.

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10 SECTION 2. All provisions of this Act of a general and permanent nature
11 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
12 Revision Commission shall incorporate the same in the Code.

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14 SECTION 3. If any provision of this Act or the application thereof to
15 any person or circumstance is held invalid, such invalidity shall not affect
16 other provisions or applications of the Act which can be given effect without
17 the invalid provision or application, and to this end the provisions of this
18 Act are declared to be severable.

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20 SECTION 4. All laws and parts of laws in conflict with this Act are
21 hereby repealed.

22 */s/ Milum, et al*

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25 APPROVED: 3/4/1999
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