

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: H1/21/99 H1/29/99*

# A Bill

Act 486 of 1999  
HOUSE BILL 1114

5 By: Representative Milum  
6 By: *Senator Hunter*  
7

## For An Act To Be Entitled

10 "AN ACT TO REQUIRE THE ASSESSMENT COORDINATION  
11 DEPARTMENT TO CONDUCT PUBLIC HEARINGS PRIOR TO  
12 MODIFYING AGRICULTURAL, PASTURE OR TIMBER PROPERTY  
13 VALUES FOR AD VALOREM TAX PURPOSES; AND FOR OTHER  
14 PURPOSES. "

### Subtitle

17 "TO REQUIRE THE ASSESSMENT COORDINATION  
18 DEPARTMENT TO CONDUCT PUBLIC HEARINGS  
19 PRIOR TO MODIFYING AGRICULTURAL, PASTURE  
20 OR TIMBER PROPERTY VALUES FOR AD VALOREM  
21 TAX PURPOSES. "

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23  
24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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26 SECTION 1. (a) The Assessment Coordination Department shall not modify  
27 the value of agricultural, timber or pasture land unless it conducts at least  
28 one public hearing in each congressional district of this state with the last  
29 public hearing occurring no later than six (6) months prior to the date of the  
30 modification.

31 (b) The Assessment Coordination Department shall provide written  
32 justification for any modification of agricultural, timber or pasture land.  
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34 SECTION 2. All provisions of this act of a general and permanent nature  
35 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code  
36 Revision Commission shall incorporate the same in the Code.

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

SECTION 4. All laws and parts of laws in conflict with this act are hereby repealed.

*/s/ Milum, et al*

APPROVED: 3/9/1999