

1 State of Arkansas
2 89th General Assembly
3 Fiscal Session, 2014
4

A Bill

SENATE BILL 43

5 By: Joint Budget Committee
6

For An Act To Be Entitled

8 AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL SERVICES
9 AND OPERATING EXPENSES FOR THE ASSESSMENT
10 COORDINATION DEPARTMENT FOR THE FISCAL YEAR ENDING
11 JUNE 30, 2015; AND FOR OTHER PURPOSES.
12
13

Subtitle

14 AN ACT FOR THE ASSESSMENT COORDINATION
15 DEPARTMENT APPROPRIATION FOR THE 2014-
16 2015 FISCAL YEAR.
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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22 SECTION 1. REGULAR SALARIES - STATE OPERATIONS. There is hereby
23 established for the Assessment Coordination Department for the 2014-2015
24 fiscal year, the following maximum number of regular employees.
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| Item No. | Class Code | Title | Maximum No. of Employees | Maximum Annual Salary Rate Fiscal Year 2014-2015 |
|----------|------------|-----------------------------------|--------------------------|--|
| 30 | (1) U085U | ACD DIRECTOR | 1 | \$105,808 |
| 31 | (2) G047C | ATTORNEY SPECIALIST | 1 | GRADE C126 |
| 32 | (3) G061C | ACD DEPUTY DIRECTOR | 1 | GRADE C125 |
| 33 | (4) X046C | ACD DIVISION ADMINISTRATOR | 3 | GRADE C121 |
| 34 | (5) A050C | AGENCY FISCAL MANAGER | 1 | GRADE C121 |
| 35 | (6) X049C | PROPERTY ASSESSMENT COORD MANAGER | 5 | GRADE C120 |
| 36 | (7) X079C | PROPERTY ASSESSMENT AUDITOR SUPVR | 12 | GRADE C118 |



| | | | | | |
|---|------|-------|-------------------------------|----------|------------|
| 1 | (8) | D068C | INFORMATION SYSTEMS ANALYST | 1 | GRADE C117 |
| 2 | (9) | X117C | PROPERTY ASSESSMENT AUDITOR | 7 | GRADE C116 |
| 3 | (10) | A091C | FISCAL SUPPORT ANALYST | 1 | GRADE C115 |
| 4 | (11) | C056C | ADMINISTRATIVE SPECIALIST III | <u>3</u> | GRADE C112 |
| 5 | | | MAX. NO. OF EMPLOYEES | 36 | |

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7 SECTION 2. EXTRA HELP - STATE OPERATIONS. There is hereby authorized,
 8 for the Assessment Coordination Department - State Operations for the 2014-
 9 2015 fiscal year, the following maximum number of part-time or temporary
 10 employees, to be known as "Extra Help", payable from funds appropriated
 11 herein for such purposes: three (3) temporary or part-time employees, when
 12 needed, at rates of pay not to exceed those provided in the Uniform
 13 Classification and Compensation Act, or its successor, or this act for the
 14 appropriate classification.

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16 SECTION 3. APPROPRIATION - STATE OPERATIONS. There is hereby
 17 appropriated, to the Assessment Coordination Department, to be payable from
 18 the Miscellaneous Agencies Fund Account, for personal services and operating
 19 expenses of the Assessment Coordination Department - State Operations for the
 20 fiscal year ending June 30, 2015, the following:

| 22 | ITEM | FISCAL YEAR |
|----|---------------------------------|---------------------------|
| 23 | <u>NO.</u> | <u>2014-2015</u> |
| 24 | (01) REGULAR SALARIES | \$1,529,616 |
| 25 | (02) EXTRA HELP | 2,500 |
| 26 | (03) PERSONAL SERVICES MATCHING | 539,416 |
| 27 | (04) MAINT. & GEN. OPERATION | |
| 28 | (A) OPER. EXPENSE | 622,240 |
| 29 | (B) CONF. & TRAVEL | 49,869 |
| 30 | (C) PROF. FEES | 10,000 |
| 31 | (D) CAP. OUTLAY | 0 |
| 32 | (E) DATA PROC. | 0 |
| 33 | (05) ASSESSOR'S SCHOOL | 200,000 |
| 34 | (06) ASSESSMENT EDUC INCENTIVE | <u>150,000</u> |
| 35 | TOTAL AMOUNT APPROPRIATED | <u><u>\$3,103,641</u></u> |

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SECTION 4. APPROPRIATION - CASH. There is hereby appropriated, to the Assessment Coordination Department, to be payable from the cash fund deposited in the State Treasury as determined by the Chief Fiscal Officer of the State, for operating expenses of the Assessment Coordination Department for the fiscal year ending June 30, 2015, the following:

| ITEM | FISCAL YEAR |
|------------------------------|------------------------|
| <u>NO.</u> | <u>2014-2015</u> |
| (01) MAINT. & GEN. OPERATION | |
| (A) OPER. EXPENSE | \$33,000 |
| (B) CONF. & TRAVEL | 5,000 |
| (C) PROF. FEES | 17,000 |
| (D) CAP. OUTLAY | 0 |
| (E) DATA PROC. | <u>0</u> |
| TOTAL AMOUNT APPROPRIATED | <u><u>\$55,000</u></u> |

SECTION 5. APPROPRIATION - COUNTY ASSESSORS' CONTINUING EDUCATION FUND. There is hereby appropriated, to the Assessment Coordination Department, to be payable from the County Assessors' Continuing Education Trust Fund, for maintaining and operating a continuing education program for County Assessors by the Assessment Coordination Department for the fiscal year ending June 30, 2015, the following:

| ITEM | FISCAL YEAR |
|------------------------------|------------------------|
| <u>NO.</u> | <u>2014-2015</u> |
| (01) MAINT. & GEN. OPERATION | |
| (A) OPER. EXPENSE | \$51,600 |
| (B) CONF. & TRAVEL | 0 |
| (C) PROF. FEES | 8,400 |
| (D) CAP. OUTLAY | 0 |
| (E) DATA PROC. | <u>0</u> |
| TOTAL AMOUNT APPROPRIATED | <u><u>\$60,000</u></u> |

SECTION 6. APPROPRIATION - REAL PROPERTY REAPPRAISAL. There is hereby appropriated, to the Assessment Coordination Department, to be payable from the Arkansas Real Property Reappraisal Fund, for paying counties and

1 professional reappraisal companies for the cost of reappraisal of real
 2 property by the Assessment Coordination Department for the fiscal year ending
 3 June 30, 2015, the following:

| 5 ITEM | FISCAL YEAR |
|----------------------------------|---------------------|
| 6 <u>NO.</u> | <u>2014-2015</u> |
| 7 (01) REAL PROPERTY REAPPRAISAL | <u>\$15,750,000</u> |

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 9 SECTION 7. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
 10 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. FUND
 11 TRANSFER. To provide funding for the appropriations authorized herein, the
 12 Director of the Assessment Coordination Department of the State of Arkansas
 13 shall certify monthly to the Chief Fiscal Officer of the State, the amount of
 14 funding needed each month to pay counties and professional reappraisal
 15 companies for the reappraisal of real property as required by law. Upon
 16 receipt of such certification the Chief Fiscal Officer of the State shall
 17 transfer on his books and those of the State Treasurer 76% of the amounts
 18 certified from the Department of Education Public School Fund Account, 16% of
 19 the amount certified from the County Aid Fund, and 8% of the amount certified
 20 from the Municipal Aid Fund to the Arkansas Real Property Reappraisal Fund.
 21 In no event shall the total amount of funds transferred as authorized herein
 22 exceed fourteen million two hundred fifty thousand dollars (\$14,250,000) in a
 23 single fiscal year.

24 The provisions of this section shall be in effect only from July 1, ~~2012~~
 25 2014 through June 30, ~~2013~~ 2015.

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 27 SECTION 8. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
 28 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. PARCELS.
 29 The Assessment Coordination Department shall reimburse counties and
 30 professional reappraisal companies monthly up to the maximum cost per parcel,
 31 multiplied by the total number of parcels in the county, divided by the
 32 number of months in a county's reappraisal cycle. The term parcel as used
 33 herein shall be defined by department rule, and department reimbursements
 34 based upon only the total number of parcels determined to qualify under
 35 department rule.

36 The provisions of this section shall be in effect from July 1, ~~2012~~ 2014

1 through June 30, ~~2013~~ 2015.

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3 SECTION 9. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
4 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. MAXIMUM
5 ANNUAL FUNDING FOR REAPPRAISALS/REVIEWS. Whether a county's reappraisal of
6 real property is simply a review of existing data, or a more extensive
7 reappraisal where every improvement is measured, funding to any county,
8 provided through the Assessment Coordination Department, will be for the
9 actual appraisal cost, up to a maximum of seven dollars per parcel, per year.
10 Counties must use other taxing unit sources of revenue to provide for the
11 cost of real property reappraisals if the cost to complete the reappraisal
12 exceeds seven dollars per parcel.

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14 SECTION 10. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
15 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. FUND
16 TRANSFERS. After receiving approval from the Chief Fiscal Officer of the
17 State, the Director of the Assessment Coordination Department is authorized
18 to transfer funds during the ~~2012-2013~~ 2014-2015 fiscal year from the
19 Miscellaneous Agencies Fund Account designated for support of the Assessment
20 Coordination Department to the Real Property Reappraisal Fund. The total of
21 all transfers shall not exceed \$1,500,000.

22 The provisions of this section shall be in effect only from July 1, ~~2012~~
23 2014 through June 30, ~~2013~~ 2015.

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25 SECTION 11. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
26 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. TRANSFER
27 PROVISION. After receiving approval from the Chief Fiscal Officer of the
28 State, the Director of the Assessment Coordination Department is authorized
29 to transfer appropriation from the Operating Expenses line item in the State
30 Operations Program to the Assessor's School special line item to assure
31 sufficient resources are available to provide required training for
32 assessment personnel.

33 The provisions of this section shall be in effect only from July 1, ~~2013~~
34 2014 through June 30, ~~2014~~ 2015.

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36 SECTION 12. COMPLIANCE WITH OTHER LAWS. Disbursement of funds

1 authorized by this act shall be limited to the appropriation for such agency
2 and funds made available by law for the support of such appropriations; and
3 the restrictions of the State Procurement Law, the General Accounting and
4 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary
5 Procedures and Restrictions Act, or their successors, and other fiscal
6 control laws of this State, where applicable, and regulations promulgated by
7 the Department of Finance and Administration, as authorized by law, shall be
8 strictly complied with in disbursement of said funds.

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10 SECTION 13. LEGISLATIVE INTENT. It is the intent of the General
11 Assembly that any funds disbursed under the authority of the appropriations
12 contained in this act shall be in compliance with the stated reasons for
13 which this act was adopted, as evidenced by the Agency Requests, Executive
14 Recommendations and Legislative Recommendations contained in the budget
15 manuals prepared by the Department of Finance and Administration, letters, or
16 summarized oral testimony in the official minutes of the Arkansas Legislative
17 Council or Joint Budget Committee which relate to its passage and adoption.

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19 SECTION 14. EMERGENCY CLAUSE. It is found and determined by the
20 General Assembly, that the Constitution of the State of Arkansas prohibits
21 the appropriation of funds for more than a one (1) year period; that the
22 effectiveness of this Act on July 1, 2014 is essential to the operation of
23 the agency for which the appropriations in this Act are provided, and that in
24 the event of an extension of the legislative session, the delay in the
25 effective date of this Act beyond July 1, 2014 could work irreparable harm
26 upon the proper administration and provision of essential governmental
27 programs. Therefore, an emergency is hereby declared to exist and this Act
28 being necessary for the immediate preservation of the public peace, health
29 and safety shall be in full force and effect from and after July 1, 2014.

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32 APPROVED: 02/25/2014
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