

1 State of Arkansas  
2 91st General Assembly  
3 Regular Session, 2017  
4

# A Bill

SENATE BILL 117

5 By: Senator Irvin  
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## For An Act To Be Entitled

8 AN ACT TO CLARIFY THE QUALIFICATIONS AND DUTIES OF  
9 COUNTY EQUALIZATION BOARDS; AND FOR OTHER PURPOSES.  
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### Subtitle

11 TO CLARIFY THE QUALIFICATIONS AND DUTIES  
12 OF COUNTY EQUALIZATION BOARDS.  
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17 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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19 SECTION 1. Arkansas Code § 26-27-302 is amended to read as follows:  
20 26-37-302. Qualifications.

21 The county equalization board of each county shall be composed of  
22 qualified electors of the county who have ~~been owned~~ owned real property ~~owners in~~  
23 the county for at least one (1) year.  
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25 SECTION 2. Arkansas Code § 26-27-317(a), concerning applications for  
26 adjustment, is amended to read as follows:

27 (a)(1) ~~Any~~ A property owner or an agent of a property owner may apply  
28 in person, by petition, or by letter to the secretary of the county  
29 equalization board on or before the third Monday in August of ~~every~~ each year  
30 for the adjustment of the county assessor's assessment on the property  
31 owner's property or the property of another person.

32 (2) The county equalization board may not adjust any assessment  
33 other than the assessment made during the year it meets to consider an  
34 application made under subdivision (a)(1) of this section.

35 (3) The county equalization board does not have jurisdiction  
36 over and may not accept or consider a petition or letter under subdivision



1 (a)(1) of this section for the adjustment of the:

2 (A) County assessor's determination of a property's tax  
3 exempt status under Arkansas Constitution, Article 16, § 5(b); or

4 (B) Valuation of agricultural land, pasture land, or  
5 timberland derived by the guidelines and methods set forth by the Assessment  
6 Coordination Department under § 26-26-407.

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