

**Stricken language would be deleted from and underlined language would be added to the law as it existed
prior to this session of the General Assembly.
Act 2090 of the Regular Session**

1 State of Arkansas
2 85th General Assembly
3 Regular Session, 2005
4

A Bill

SENATE BILL 134

5 By: Joint Budget Committee
6
7

For An Act To Be Entitled

9 AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL
10 SERVICES AND OPERATING EXPENSES FOR THE
11 ASSESSMENT COORDINATION DEPARTMENT FOR THE
12 BIENNIAL PERIOD ENDING JUNE 30, 2007; AND FOR
13 OTHER PURPOSES.
14

Subtitle

15 AN ACT FOR THE ASSESSMENT COORDINATION
16 DEPARTMENT APPROPRIATION FOR THE
17 2005-2007 BIENNIUM.
18
19
20
21

22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
23

24 SECTION 1. REGULAR SALARIES. There is hereby established for the
25 Assessment Coordination Department for the 2005-2007 biennium, the following
26 maximum number of regular employees whose salaries shall be governed by the
27 provisions of the Uniform Classification and Compensation Act (Arkansas Code
28 §§21-5-201 et seq.), or its successor, and all laws amendatory thereto.
29 Provided, however, that any position to which a specific maximum annual
30 salary is set out herein in dollars, shall be exempt from the provisions of
31 said Uniform Classification and Compensation Act. All persons occupying
32 positions authorized herein are hereby governed by the provisions of the
33 Regular Salaries Procedures and Restrictions Act (Arkansas Code §21-5-101),
34 or its successor.
35



Item No.	Class Code	Title	Maximum No. of Employees	Maximum Annual Salary Rate	
				2005-2006	2006-2007
5	(1) 8038	ASSESSMENT COORDINATION DEPT DIR	1	\$86,812	\$89,011
6	(2) 021Z	ASSESSMENT COORD DEPT ASST DIRECTOR	1	GRADE 26	
7	(3) R170	ATTORNEY SPECIALIST	1	GRADE 25	
8	(4) D130	INFORMATION SYSTEMS ADMINISTRATOR	1	GRADE 24	
9	(5) 058Z	PROPERTY ASSESSMENT COORD MGR	1	GRADE 23	
10	(6) 909Z	PROGRAM SUPPORT MANAGER	1	GRADE 22	
11	(7) A032	AGENCY FISCAL MANAGER	1	GRADE 22	
12	(8) D038	SYSTEMS PROGRAMMER	1	GRADE 22	
13	(9) D115	INFORMATION SYSTEMS PLANNER	2	GRADE 22	
14	(10) D036	SR PROGRAMMER/ANALYST	1	GRADE 21	
15	(11) R008	ACD RES & ADM MANAGER	1	GRADE 21	
16	(12) X390	PROPERTY ASSESSMENT AUDITOR SUPV	11	GRADE 20	
17	(13) A001	INDUSTRIAL APPRAISAL SPECIALIST	1	GRADE 20	
18	(14) X389	PROPERTY ASSESSMENT AUDITOR III	9	GRADE 18	
19	(15) R010	ADMINISTRATIVE ASSISTANT II	2	GRADE 17	
20	(16) R430	ADMINISTRATIVE OFFICER	<u>1</u>	GRADE 17	
21		MAX. NO. OF EMPLOYEES	36		

22

23 SECTION 2. EXTRA HELP. There is hereby authorized, for the Assessment
 24 Coordination Department for the 2005-2007 biennium, the following maximum
 25 number of part-time or temporary employees, to be known as "Extra Help",
 26 payable from funds appropriated herein for such purposes: three (3)
 27 temporary or part-time employees, when needed, at rates of pay not to exceed
 28 those provided in the Uniform Classification and Compensation Act, or its
 29 successor, or this act for the appropriate classification.

30

31 SECTION 3. APPROPRIATION - STATE OPERATIONS. There is hereby appropriated,
 32 to the Assessment Coordination Department, to be payable from the
 33 Miscellaneous Agencies Fund Account, for personal services and operating
 34 expenses of the Assessment Coordination Department for the biennial period
 35 ending June 30, 2007, the following:

36

ITEM NO.	FISCAL YEARS	
	2005-2006	2006-2007
(01) REGULAR SALARIES	\$ 1,398,859	\$ 1,439,835
(02) EXTRA HELP	2,500	2,500
(03) PERSONAL SERVICES MATCHING	401,333	409,035
(04) MAINT. & GEN. OPERATION		
(A) OPER. EXPENSE	468,968	483,373
(B) CONF. & TRAVEL	49,869	49,869
(C) PROF. FEES	30,000	10,000
(D) CAP. OUTLAY	17,000	22,500
(E) DATA PROC.	0	0
(05) ASSESSOR'S SCHOOL	125,000	125,000
(06) ASSESSMENT EDUC INCENTIVE	<u>112,000</u>	<u>112,000</u>
TOTAL AMOUNT APPROPRIATED	<u>\$ 2,605,529</u>	<u>\$ 2,654,112</u>

SECTION 4. APPROPRIATIONS - CASH. There is hereby appropriated, to the Assessment Coordination Department, to be payable from cash funds as defined by Arkansas Code 19-4-801 of the Assessment Coordination Department, for operating expenses of the Assessment Coordination Department for the biennial period ending June 30, 2007, the following:

ITEM NO.	FISCAL YEARS	
	2005-2006	2006-2007
(01) MAINT. & GEN. OPERATION		
(A) OPER. EXPENSE	\$ 28,000	\$ 28,000
(B) CONF. & TRAVEL	5,000	5,000
(C) PROF. FEES	15,000	15,000
(D) CAP. OUTLAY	0	0
(E) DATA PROC.	<u>0</u>	<u>0</u>
TOTAL AMOUNT APPROPRIATED	<u>\$ 48,000</u>	<u>\$ 48,000</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 biennial period ending June

1 30, 2007, the following:

2

3	ITEM	FISCAL YEARS	
4	<u>NO.</u>	<u>2005-2006</u>	<u>2006-2007</u>
5	(01) MAINT. & GEN. OPERATION		
6	(A) OPER. EXPENSE	\$ 40,000	\$ 40,000
7	(B) CONF. & TRAVEL	0	0
8	(C) PROF. FEES	0	0
9	(D) CAP. OUTLAY	0	0
10	(E) DATA PROC.	<u>0</u>	<u>0</u>
11	TOTAL AMOUNT APPROPRIATED	<u>\$ 40,000</u>	<u>\$ 40,000</u>

12

13 SECTION 6. APPROPRIATION - REAL PROPERTY REAPPRAISAL. There is hereby
 14 appropriated, to the Assessment Coordination Department, to be payable from
 15 the Arkansas Real Property Reappraisal Fund, for paying counties and
 16 professional reappraisal companies for the cost of reappraisal of real
 17 property for the biennial period ending June 30, 2007, the following:

18

19	ITEM	FISCAL YEARS	
20	<u>NO.</u>	<u>2005-2006</u>	<u>2006-2007</u>
21	(01) REAL PROPERTY REAPPRAISAL	<u>\$ 14,250,000</u>	<u>\$ 14,250,000</u>

22

23 SECTION 7. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
 24 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. FUND
 25 TRANSFER. To provide funding for the appropriations authorized herein, the
 26 Director of the Assessment Coordination Department of the State of Arkansas
 27 shall certify monthly to the Chief Fiscal Officer of the State, the amount of
 28 funding needed each month to pay counties and professional reappraisal
 29 companies for the reappraisal of real property as required by law. Upon
 30 receipt of such certification the Chief Fiscal Officer of the State shall
 31 transfer on his books and those of the State Treasurer 76% of the amounts
 32 certified from the Department of Education Public School Fund Account, 16% of
 33 the amount certified from the County Aid Fund, and 8% of the amount certified
 34 from the Municipal Aid Fund to the Arkansas Real Property Reappraisal Fund.
 35 In no event shall the total amount of funds transferred as authorized herein
 36 exceed fourteen million two hundred fifty thousand dollars (\$14,250,000)

1 during each year of the ~~2003-05~~ 2005-07 biennium.

2 The provisions of this section shall be in effect only from July 1, 2003
 3 2005 through June 30, ~~2005~~ 2007.

4
 5 SECTION 8. SPECIAL LANGUAGE. Amend Arkansas Code 19-5-906 regarding the
 6 Ad Valorem Tax Fund to read as follows:

7
 8 (a) There is established on the books of the Treasurer of State, Auditor of
 9 State, and the Chief Fiscal Officer of the State a trust fund to be known as
 10 the Ad Valorem Tax Fund. This fund shall consist of those trust revenues
 11 derived from the ad valorem taxes as authorized by §§ 26-26-1614 - 26-26-
 12 1616, and 26-26-1701 - 26-26-1707. It shall be used to reimburse the
 13 Constitutional Officers Fund and State Central Services Fund on account of
 14 expenditures made to the Local Audit Division of the Legislative Audit
 15 Division of the Legislative Joint Auditing Committee and to the appropriate
 16 fund or fund account from which the Tax Division of the Arkansas Public
 17 Service Commission and the Assessment Coordination ~~Division~~ Department ~~of the~~
 18 ~~Arkansas Public Service Commission~~ derive their support, there to be used to
 19 reimburse such fund or fund account for expenditures made by ~~these~~ the
 20 divisions and the department each fiscal year.

21 (b) All ad valorem tax monies transferred to the appropriate fund or fund
 22 account from which the Assessment Coordination Department derives its support
 23 as required by subsection (a) of this section remaining at the end of a
 24 fiscal year shall remain in the fund or fund account and shall be carried
 25 forward and made available to the department in the following fiscal year.

26 ~~(b)~~ (c) In the event there are insufficient moneys available in the Ad
 27 Valorem Tax Fund to fully reimburse such fund or fund account, the Chief
 28 Fiscal Officer of the State shall transfer to each fund an amount based upon
 29 what the percentage of the expenditures of each fund or fund account bears to
 30 the total of all expenditures for the divisions and to the department in the
 31 preceding fiscal year to be so reimbursed.

32 ~~(e)~~ (d) Any moneys which may be available after reimbursing the various
 33 funds or fund accounts as provided in this section shall be transferred
 34 annually to the County Aid Fund by the Chief Fiscal Officer of the State.
 35 Thereafter the Treasurer of State shall transmit them to the respective
 36 county treasurers, as provided by §§ 26-26-1616, 26-26-1701, and 26-26-1707.

1
 2 SECTION 9. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
 3 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. PARCELS.
 4 The Assessment Coordination Department shall reimburse counties and
 5 professional reappraisal companies monthly up to the maximum cost per parcel
 6 established by rule, multiplied by the total number of parcels in the county,
 7 divided by the number of months in a county's reappraisal cycle. The term
 8 parcel as used herein shall be defined by department rule, and department
 9 reimbursements based upon only the total number of parcels determined to
 10 qualify under department rule. Parcel – All contiguous land capable of being
 11 conveyed on a single deed, except when that tract of land crosses taxing unit
 12 boundaries, township lines, or section lines. Improvement only assessments
 13 are considered a parcel irrespective of the land on which it is located. In
 14 circumstances where land otherwise defined as a parcel by necessity and
 15 convenience must be listed in more than one of the assessor's books (City and
 16 town, Rural, and Rural Platted Sub division) it may be divided into separate
 17 parcels; each portion listed in the appropriate assessor book. Any legal
 18 description shall not be listed on more than one parcel. Ownership of a
 19 parcel by multiple persons does not constitute multiple parcels. Control
 20 cards, information cards, and mineral rights parcels are not to be counted as
 21 parcels for use when applying Act 1185 of 1999.

22 The provisions of this section shall be in effect from July 1, 2005
 23 through June 30, 2007.

24
 25 SECTION 10. COMPLIANCE WITH OTHER LAWS. Disbursement of funds authorized
 26 by this act shall be limited to the appropriation for such agency and funds
 27 made available by law for the support of such appropriations; and the
 28 restrictions of the State Procurement Law, the General Accounting and
 29 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary
 30 Procedures and Restrictions Act, or their successors, and other fiscal
 31 control laws of this State, where applicable, and regulations promulgated by
 32 the Department of Finance and Administration, as authorized by law, shall be
 33 strictly complied with in disbursement of said funds.

34
 35 SECTION 11. LEGISLATIVE INTENT. It is the intent of the General Assembly
 36 that any funds disbursed under the authority of the appropriations contained

1 in this act shall be in compliance with the stated reasons for which this act
2 was adopted, as evidenced by the Agency Requests, Executive Recommendations
3 and Legislative Recommendations contained in the budget manuals prepared by
4 the Department of Finance and Administration, letters, or summarized oral
5 testimony in the official minutes of the Arkansas Legislative Council or
6 Joint Budget Committee which relate to its passage and adoption.

7
8 SECTION 12. EMERGENCY CLAUSE. It is found and determined by the General
9 Assembly, that the Constitution of the State of Arkansas prohibits the
10 appropriation of funds for more than a two (2) year period; that the
11 effectiveness of this Act on July 1, 2005 is essential to the operation of
12 the agency for which the appropriations in this Act are provided, and that in
13 the event of an extension of the Regular Session, the delay in the effective
14 date of this Act beyond July 1, 2005 could work irreparable harm upon the
15 proper administration and provision of essential governmental programs.
16 Therefore, an emergency is hereby declared to exist and this Act being
17 necessary for the immediate preservation of the public peace, health and
18 safety shall be in full force and effect from and after July 1, 2005.

19
20
21 APPROVED: 4/13/2005
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36

1