

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 1218 of the Regular Session

1 State of Arkansas
2 86th General Assembly
3 Regular Session, 2007
4

As Engrossed: S2/19/07 S3/28/07

A Bill

SENATE BILL 86

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, 2009; AND FOR
13 OTHER PURPOSES.
14

Subtitle

15
16 AN ACT FOR THE ASSESSMENT COORDINATION
17 DEPARTMENT APPROPRIATION FOR THE
18 2007-2009 BIENNIUM.
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 2007-2009 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	
				2007-2008	2008-2009
1	(1)	8038 ASSESSMENT COORDINATION DEPT DIR	1	\$90,791	\$92,606
2	(2)	021Z ASSESSMENT COORD DEPT ASST DIRECTOR	1	GRADE 26	
3	(3)	R170 ATTORNEY SPECIALIST	1	GRADE 25	
4	(4)	D130 INFORMATION SYSTEMS ADMINISTRATOR	1	GRADE 24	
5	(5)	058Z PROPERTY ASSESSMENT COORD MGR	1	GRADE 23	
6	(6)	909Z PROGRAM SUPPORT MANAGER	1	GRADE 22	
7	(7)	A032 AGENCY FISCAL MANAGER	1	GRADE 22	
8	(8)	D038 SYSTEMS PROGRAMMER	1	GRADE 22	
9	(9)	D115 INFORMATION SYSTEMS PLANNER	2	GRADE 22	
10	(10)	D036 SR PROGRAMMER/ANALYST	1	GRADE 21	
11	(11)	R008 ACD RES & ADM MANAGER	1	GRADE 21	
12	(12)	X390 PROPERTY ASSESSMENT AUDITOR SUPV	11	GRADE 20	
13	(13)	A001 INDUSTRIAL APPRAISAL SPECIALIST	1	GRADE 20	
14	(14)	X389 PROPERTY ASSESSMENT AUDITOR III	9	GRADE 18	
15	(15)	R010 ADMINISTRATIVE ASSISTANT II	2	GRADE 17	
16	(16)	R430 ADMINISTRATIVE OFFICER	<u>1</u>	GRADE 17	
17		MAX. NO. OF EMPLOYEES	36		

SECTION 2. EXTRA HELP - STATE OPERATIONS. There is hereby authorized, for the Assessment Coordination Department - State Operations for the 2007-2009 biennium, the following maximum number of part-time or temporary employees, to be known as "Extra Help", payable from funds appropriated herein for such purposes: three (3) temporary or part-time employees, when needed, at rates of pay not to exceed those provided in the Uniform Classification and Compensation Act, or its successor, or this act for the appropriate classification.

SECTION 3. APPROPRIATION - STATE OPERATIONS. There is hereby appropriated, to the Assessment Coordination Department, to be payable from the Miscellaneous Agencies Fund Account, for personal services and operating expenses of the Assessment Coordination Department - State Operations for the biennial period ending June 30, 2009, the following:

ITEM NO.	FISCAL YEARS	
	2007-2008	2008-2009
(01) REGULAR SALARIES	\$ 1,459,251	\$ 1,488,422
(02) EXTRA HELP	2,500	2,500
(03) PERSONAL SERVICES MATCHING	446,891	452,797
(04) MAINT. & GEN. OPERATION		
(A) OPER. EXPENSE	483,373	483,373
(B) CONF. & TRAVEL	49,869	49,869
(C) PROF. FEES	10,000	10,000
(D) CAP. OUTLAY	5,500	5,500
(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>\$ 2,694,384</u>	<u>\$ 2,729,461</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, 2009, the following:

ITEM NO.	FISCAL YEARS	
	2007-2008	2008-2009
(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

1 by the Assessment Coordination Department for the biennial period ending June
 2 30, 2009, the following:

ITEM	FISCAL YEARS	
NO.	2007-2008	2008-2009
(01) MAINT. & GEN. OPERATION		
(A) OPER. EXPENSE	\$ 40,000	\$ 40,000
(B) CONF. & TRAVEL	0	0
(C) PROF. FEES	0	0
(D) CAP. OUTLAY	0	0
(E) DATA PROC.	<u>0</u>	<u>0</u>
TOTAL AMOUNT APPROPRIATED	<u>\$ 40,000</u>	<u>\$ 40,000</u>

14 SECTION 6. APPROPRIATION - REAL PROPERTY REAPPRAISAL. There is hereby
 15 appropriated, to the Assessment Coordination Department, to be payable from
 16 the Arkansas Real Property Reappraisal Fund, for paying counties and
 17 professional reappraisal companies for the cost of reappraisal of real
 18 property by the Assessment Coordination Department for the biennial period
 19 ending June 30, 2009, the following:

ITEM	FISCAL YEARS	
NO.	2007-2008	2008-2009
(01) REAL PROPERTY REAPPRAISAL	<u>\$ 14,250,000</u>	<u>\$ 14,250,000</u>

25 SECTION 7. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
 26 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. FUND
 27 TRANSFER. To provide funding for the appropriations authorized herein, the
 28 Director of the Assessment Coordination Department of the State of Arkansas
 29 shall certify monthly to the Chief Fiscal Officer of the State, the amount of
 30 funding needed each month to pay counties and professional reappraisal
 31 companies for the reappraisal of real property as required by law. Upon
 32 receipt of such certification the Chief Fiscal Officer of the State shall
 33 transfer on his books and those of the State Treasurer 76% of the amounts
 34 certified from the Department of Education Public School Fund Account, 16% of
 35 the amount certified from the County Aid Fund, and 8% of the amount certified
 36 from the Municipal Aid Fund to the Arkansas Real Property Reappraisal Fund.

1 In no event shall the total amount of funds transferred as authorized herein
2 exceed fourteen million two hundred fifty thousand dollars (\$14,250,000)
3 during each year of the ~~2005-07~~ 2007-09 biennium.

4 The provisions of this section shall be in effect only from July 1, 2005
5 2007 through June 30, ~~2007~~ 2009.

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

27 The provisions of this section shall be in effect from July 1, 2005 2007
28 through June 30, ~~2007~~ 2009.

29
30 SECTION 9. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
31 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. MAXIMUM
32 ANNUAL FUNDING FOR REAPPRAISALS/REVIEWS. Whether a county's reappraisal of
33 real property is simply a review of existing data, or a more extensive
34 reappraisal where every improvement is measured, funding to any county,
35 provided through the Assessment Coordination Department, will be for the
36 actual appraisal cost, up to a maximum of seven dollars per parcel, per year.

1 Counties must use other taxing unit sources of revenue to provide for the
2 cost of real property reappraisals if the cost to complete the reappraisal
3 exceeds seven dollars per parcel.
4

5 SECTION 10. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE
6 NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. CONCERNING TAX
7 COLLECTION DATA NECCESSARY TO MEET ADEQUACY. Failure by the preparer of the
8 tax books to report the information necessary to comply with Rule 5.03 of the
9 Rules of the Assessment Coordination Department by February 15 of each
10 calendar year, shall result in the loss of all reappraisal funding provided
11 under ACA 26-26-1907 until the preparer of the tax books complies with Rule
12 5.03. Such funds shall be forfeited under the following provisions:
13 (a) Failure to comply with this section shall result in the forfeiture of
14 twenty percent (20%) of the total reappraisal funds every two (2) months of
15 noncompliance;
16 (b) After ten (10) months of noncompliance, the total amount of reappraisal
17 funds shall be forfeited.
18 (c) No county will be relieved of the requirement to reappraise property, and
19 funding will be by local taxing unit sources until such time as the county
20 comes into compliance with this section.
21

22 SECTION 11. COMPLIANCE WITH OTHER LAWS. Disbursement of funds authorized
23 by this act shall be limited to the appropriation for such agency and funds
24 made available by law for the support of such appropriations; and the
25 restrictions of the State Procurement Law, the General Accounting and
26 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary
27 Procedures and Restrictions Act, or their successors, and other fiscal
28 control laws of this State, where applicable, and regulations promulgated by
29 the Department of Finance and Administration, as authorized by law, shall be
30 strictly complied with in disbursement of said funds.
31

32 SECTION 12. LEGISLATIVE INTENT. It is the intent of the General Assembly
33 that any funds disbursed under the authority of the appropriations contained
34 in this act shall be in compliance with the stated reasons for which this act
35 was adopted, as evidenced by the Agency Requests, Executive Recommendations
36 and Legislative Recommendations contained in the budget manuals prepared by

1 the Department of Finance and Administration, letters, or summarized oral
2 testimony in the official minutes of the Arkansas Legislative Council or
3 Joint Budget Committee which relate to its passage and adoption.

4
5 SECTION 13. EMERGENCY CLAUSE. It is found and determined by the General
6 Assembly, that the Constitution of the State of Arkansas prohibits the
7 appropriation of funds for more than a two (2) year period; that the
8 effectiveness of this Act on July 1, 2007 is essential to the operation of
9 the agency for which the appropriations in this Act are provided, and that in
10 the event of an extension of the Regular Session, the delay in the effective
11 date of this Act beyond July 1, 2007 could work irreparable harm upon the
12 proper administration and provision of essential governmental programs.
13 Therefore, an emergency is hereby declared to exist and this Act being
14 necessary for the immediate preservation of the public peace, health and
15 safety shall be in full force and effect from and after July 1, 2007.

16
17 */s/ Joint Budget Committee*

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19 *APPROVED: 4/5/2007*