

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 276 of the Regular Session

1 State of Arkansas  
2 87th General Assembly  
3 Regular Session, 2009  
4

As Engrossed: H2/6/09  
**A Bill**

HOUSE BILL 1344

5 By: Representative Lovell  
6  
7

**For An Act To Be Entitled**

9 AN ACT TO CLARIFY THAT AN ASSESSMENT ADJUSTMENT  
10 BY THE COUNTY BOARD OF EQUALIZATION IS APPLICABLE  
11 ONLY TO THE YEAR THE ASSESSMENT WAS MADE; TO  
12 ALLOW THE APPEAL OF A DECISION OF THE BOARD WHEN  
13 THE PETITIONER FAILED TO APPEAR THROUGH NO FAULT  
14 OF THE PETIONER; AND FOR OTHER PURPOSES.  
15

**Subtitle**

16 TO CLARIFY THAT AN ASSESSMENT ADJUSTMENT  
17 IS APPLICABLE ONLY TO THE YEAR THE  
18 ASSESSMENT WAS MADE; TO ALLOW THE APPEAL  
19 OF A DECISION OF THE BOARD WHEN THE  
20 PETITIONER FAILED TO APPEAR THROUGH NO  
21 FAULT OF THE PETITIONER.  
22  
23  
24

25 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
26

27 SECTION 1. Arkansas Code § 26-27-317(a), concerning an application for  
28 adjustment of a current assessment by a county assessor, is amended to read  
29 as follows:

30 26-27-317. Applications for adjustment.

31 (a)(1) Any property owner or an agent of a property owner may apply in  
32 person, by petition, or by letter to the secretary of the county equalization  
33 board on or before the third Monday in August of every year for the  
34 adjustment of the county assessor's assessment on the property owner's  
35 property or the property of another person.



