

**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 599 of the Regular Session**

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

A Bill

SENATE BILL 193

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 FISCAL
12 YEAR ENDING JUNE 30, 2010; AND FOR OTHER
13 PURPOSES.
14

Subtitle

16 AN ACT FOR THE ASSESSMENT COORDINATION
17 DEPARTMENT APPROPRIATION FOR THE
18 2009-2010 FISCAL YEAR.
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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 2009-2010 fiscal year, the
26 following maximum number of regular employees whose salaries shall be
27 governed by the provisions of the Uniform Classification and Compensation Act
28 (Arkansas Code §§21-5-201 et seq.), or its successor, and all laws amendatory
29 thereto. Provided, however, that any position to which a specific maximum
30 annual salary is set out herein in dollars, shall be exempt from the
31 provisions of said Uniform Classification and Compensation Act. All persons
32 occupying positions authorized herein are hereby governed by the provisions
33 of the Regular Salaries Procedures and Restrictions Act (Arkansas Code §21-5-
34 101), or its successor.
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Item	Class	Title	Maximum No. of Employees	Maximum Annual Salary Rate Fiscal Year 2009-2010
(1)	U085U	ACD DIRECTOR	1	\$97,236
(2)	G047C	ATTORNEY SPECIALIST	1	GRADE C126
(3)	G061C	ACD DEPUTY DIRECTOR	1	GRADE C125
(4)	X046C	ACD DIVISION ADMINISTRATOR	3	GRADE C121
(5)	A050C	AGENCY FISCAL MANAGER	1	GRADE C121
(6)	X049C	PROPERTY ASSESSMENT COORD MANAGER	5	GRADE C120
(7)	X079C	PROPERTY ASSESSMENT AUDITOR SUPER	12	GRADE C118
(8)	D068C	INFORMATION SYSTEMS ANALYST	1	GRADE C117
(9)	X117C	PROPERTY ASSESSMENT AUDITOR	8	GRADE C116
(10)	C056C	ADMINISTRATIVE SPECIALIST III	<u>3</u>	GRADE C112
		MAX. NO. OF EMPLOYEES	36	

SECTION 2. EXTRA HELP - STATE OPERATIONS. There is hereby authorized, for the Assessment Coordination Department – State Operations for the 2009-2010 fiscal year, 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 fiscal year ending June 30, 2010, the following:

ITEM NO.	FISCAL YEAR 2009-2010
(01) REGULAR SALARIES	\$ 1,534,158
(02) EXTRA HELP	2,500
(03) PERSONAL SERVICES MATCHING	470,988

1	(04) MAINT. & GEN. OPERATION	
2	(A) OPER. EXPENSE	615,840
3	(B) CONF. & TRAVEL	49,869
4	(C) PROF. FEES	10,000
5	(D) CAP. OUTLAY	5,500
6	(E) DATA PROC.	0
7	(05) ASSESSOR'S SCHOOL	125,000
8	(06) ASSESSMENT EDUC INCENTIVE	<u>112,000</u>
9	TOTAL AMOUNT APPROPRIATED	<u>\$ 2,925,855</u>

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11 SECTION 4. APPROPRIATION - CASH. There is hereby appropriated, to the
 12 Assessment Coordination Department, to be payable from cash funds as defined
 13 by Arkansas Code 19-4-801 of the Assessment Coordination Department, for
 14 operating expenses of the Assessment Coordination Department for the fiscal
 15 year ending June 30, 2010, the following:

16

17	ITEM	FISCAL YEAR
18	<u>NO.</u>	<u>2009-2010</u>
19	(01) MAINT. & GEN. OPERATION	
20	(A) OPER. EXPENSE	\$ 33,000
21	(B) CONF. & TRAVEL	5,000
22	(C) PROF. FEES	17,000
23	(D) CAP. OUTLAY	0
24	(E) DATA PROC.	<u>0</u>
25	TOTAL AMOUNT APPROPRIATED	<u>\$ 55,000</u>

26

27 SECTION 5. APPROPRIATION - COUNTY ASSESSORS' CONTINUING EDUCATION FUND.
 28 There is hereby appropriated, to the Assessment Coordination Department, to
 29 be payable from the County Assessors' Continuing Education Trust Fund, for
 30 maintaining and operating a continuing education program for County Assessors
 31 by the Assessment Coordination Department for the fiscal year ending June 30,
 32 2010, the following:

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34	ITEM	FISCAL YEAR
35	<u>NO.</u>	<u>2009-2010</u>
36	(01) MAINT. & GEN. OPERATION	

1	(A) OPER. EXPENSE	\$ 51,600
2	(B) CONF. & TRAVEL	0
3	(C) PROF. FEES	8,400
4	(D) CAP. OUTLAY	0
5	(E) DATA PROC.	<u>0</u>
6	TOTAL AMOUNT APPROPRIATED	<u>\$ 60,000</u>

7
 8 SECTION 6. APPROPRIATION - REAL PROPERTY REAPPRAISAL. There is hereby
 9 appropriated, to the Assessment Coordination Department, to be payable from
 10 the Arkansas Real Property Reappraisal Fund, for paying counties and
 11 professional reappraisal companies for the cost of reappraisal of real
 12 property by the Assessment Coordination Department for the fiscal year ending
 13 June 30, 2010, the following:

15	ITEM	FISCAL YEAR
16	<u>NO.</u>	<u>2009-2010</u>
17	(01) REAL PROPERTY REAPPRAISAL	<u>\$ 15,000,000</u>

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 19 SECTION 7. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
 20 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. FUND
 21 TRANSFER. To provide funding for the appropriations authorized herein, the
 22 Director of the Assessment Coordination Department of the State of Arkansas
 23 shall certify monthly to the Chief Fiscal Officer of the State, the amount of
 24 funding needed each month to pay counties and professional reappraisal
 25 companies for the reappraisal of real property as required by law. Upon
 26 receipt of such certification the Chief Fiscal Officer of the State shall
 27 transfer on his books and those of the State Treasurer 76% of the amounts
 28 certified from the Department of Education Public School Fund Account, 16% of
 29 the amount certified from the County Aid Fund, and 8% of the amount certified
 30 from the Municipal Aid Fund to the Arkansas Real Property Reappraisal Fund.
 31 In no event shall the total amount of funds transferred as authorized herein
 32 exceed fourteen million two hundred fifty thousand dollars (\$14,250,000)
 33 ~~during each year of the 2007-09 biennium in a single fiscal year.~~

34 The provisions of this section shall be in effect only from July 1, 2007
 35 2009 through June 30, ~~2009~~ 2010.

36

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

10 The provisions of this section shall be in effect from July 1, ~~2007~~ 2009
11 through June 30, ~~2009~~ 2010.

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

23
24 SECTION 10. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
25 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW.
26 CONCERNING TAX COLLECTION DATA NECESSARY TO MEET ADEQUACY. Failure by the
27 preparer of the tax books to report the information necessary to comply with
28 Rule 5.03 of the Rules of the Assessment Coordination Department by February
29 15 of each calendar year, shall result in the loss of all reappraisal funding
30 provided under Arkansas Code §26-26-1907 until the preparer of the tax books
31 complies with Rule 5.03. Such funds shall be forfeited under the following
32 provisions:

33 (a) Failure to comply with this section shall result in the forfeiture of
34 twenty percent (20%) of the total reappraisal funds every two (2) months of
35 noncompliance;

36 (b) After ten (10) months of noncompliance, the total amount of

1 reappraisal funds shall be forfeited.

2 (c) No county will be relieved of the requirement to reappraise property,
3 and funding will be by local taxing unit sources until such time as the
4 county comes into compliance with this section.

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6 SECTION 11. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
7 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. FUND
8 TRANSFERS. After receiving approval from the Chief Fiscal Officer of the
9 State, the Director of the Assessment Coordination Department is
10 authorized to transfer funds during the 2009-2010 fiscal year from the
11 Miscellaneous Agencies Fund Account designated for support of the Assessment
12 Coordination Department to the Real Property Reappraisal Fund. The total of
13 all transfers shall not exceed \$750,000.

14 The provisions of this section shall be in effect only from July 1, 2009
15 through June 30, 2010.

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17 SECTION 12. COMPLIANCE WITH OTHER LAWS. Disbursement of funds authorized
18 by this act shall be limited to the appropriation for such agency and funds
19 made available by law for the support of such appropriations; and the
20 restrictions of the State Procurement Law, the General Accounting and
21 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary
22 Procedures and Restrictions Act, or their successors, and other fiscal
23 control laws of this State, where applicable, and regulations promulgated by
24 the Department of Finance and Administration, as authorized by law, shall be
25 strictly complied with in disbursement of said funds.

26
27 SECTION 13. LEGISLATIVE INTENT. It is the intent of the General Assembly
28 that any funds disbursed under the authority of the appropriations contained
29 in this act shall be in compliance with the stated reasons for which this act
30 was adopted, as evidenced by the Agency Requests, Executive Recommendations
31 and Legislative Recommendations contained in the budget manuals prepared by
32 the Department of Finance and Administration, letters, or summarized oral
33 testimony in the official minutes of the Arkansas Legislative Council or
34 Joint Budget Committee which relate to its passage and adoption.

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36 SECTION 14. EMERGENCY CLAUSE. It is found and determined by the General

1 Assembly, that the Constitution of the State of Arkansas prohibits the
2 appropriation of funds for more than a one (1) year period; that the
3 effectiveness of this Act on July 1, 2009 is essential to the operation of
4 the agency for which the appropriations in this Act are provided, and that in
5 the event of an extension of the Regular Session, the delay in the effective
6 date of this Act beyond July 1, 2009 could work irreparable harm upon the
7 proper administration and provision of essential governmental programs.
8 Therefore, an emergency is hereby declared to exist and this Act being
9 necessary for the immediate preservation of the public peace, health and
10 safety shall be in full force and effect from and after July 1, 2009.

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13 **APPROVED: 3/25/2009**
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