A Bill

For An Act To Be Entitled

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

Subtitle

TO CLARIFY THE QUALIFICATIONS AND DUTIES
OF COUNTY EQUALIZATION BOARDS.

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

SECTION 1. Arkansas Code § 26-27-302 is amended to read as follows:


The county equalization board of each county shall be composed of
qualified electors of the county who have been owned real property owners in
the county for at least one (1) year.

SECTION 2. Arkansas Code § 26-27-317(a), concerning applications for
adjustment, is amended to read as follows:

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

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

(3) The county equalization board does not have jurisdiction
over and may not accept or consider a petition or letter under subdivision
(a)(1) of this section for the adjustment of the:

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

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

APPROVED: 02/15/2017