

1 State of Arkansas  
2 92nd General Assembly  
3 Fiscal Session, 2020  
4

# A Bill

SENATE BILL 61

5 By: Joint Budget Committee  
6

## For An Act To Be Entitled

8 AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL SERVICES  
9 AND OPERATING EXPENSES FOR THE DEPARTMENT OF FINANCE  
10 AND ADMINISTRATION - ASSESSMENT COORDINATION DIVISION  
11 FOR THE FISCAL YEAR ENDING JUNE 30, 2021; AND FOR  
12 OTHER PURPOSES.  
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14

## Subtitle

15 AN ACT FOR THE DEPARTMENT OF FINANCE AND  
16 ADMINISTRATION - ASSESSMENT COORDINATION  
17 DIVISION APPROPRIATION FOR THE 2020-2021  
18 FISCAL YEAR.  
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22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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24 SECTION 1. REGULAR SALARIES - STATE OPERATIONS. There is hereby  
25 established for the Department of Finance and Administration - Assessment  
26 Coordination Division for the 2020-2021 fiscal year, the following maximum  
27 number of regular employees.  
28

Item	Class	Maximum	Maximum Annual Salary Rate
No.	Code Title	No. of Employees	Fiscal Year 2020-2021
33	(1) U085U ACD DIRECTOR	1	GRADE SE01
34	(2) D068C INFORMATION SYSTEMS ANALYST	1	GRADE IT04
35	(3) G047C ATTORNEY SPECIALIST	1	GRADE GS11
36	(4) G061C ACD DEPUTY DIRECTOR	1	GRADE GS10



1	(5) X046C ACD DIVISION ADMINISTRATOR	4	GRADE GS08
2	(6) X049C PROPERTY ASSESSMENT COORD MANAGER	5	GRADE GS07
3	(7) X079C PROPERTY ASSESSMENT AUDITOR SUPERVISOR	12	GRADE GS06
4	(8) A091C FISCAL SUPPORT ANALYST	1	GRADE GS05
5	(9) X117C PROPERTY ASSESSMENT AUDITOR	7	GRADE GS05
6	(10) C056C ADMINISTRATIVE SPECIALIST III	<u>3</u>	GRADE GS04
7	MAX. NO. OF EMPLOYEES	36	

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9 SECTION 2. EXTRA HELP - STATE OPERATIONS. There is hereby authorized,  
 10 for the Department of Finance and Administration - Assessment Coordination  
 11 Division for the 2020-2021 fiscal year, the following maximum number of part-  
 12 time or temporary employees, to be known as "Extra Help", payable from funds  
 13 appropriated herein for such purposes: three (3) temporary or part-time  
 14 employees, when needed, at rates of pay not to exceed those provided in the  
 15 Uniform Classification and Compensation Act, or its successor, or this act  
 16 for the appropriate classification.

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18 SECTION 3. APPROPRIATION - STATE OPERATIONS. There is hereby  
 19 appropriated, to the Department of Finance and Administration, to be payable  
 20 from the Miscellaneous Agencies Fund Account, for personal services and  
 21 operating expenses of the Department of Finance and Administration -  
 22 Assessment Coordination Division - State Operations for the fiscal year  
 23 ending June 30, 2021, the following:

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25	ITEM	FISCAL YEAR
26	<u>NO.</u>	<u>2020-2021</u>
27	(01) REGULAR SALARIES	\$1,777,082
28	(02) EXTRA HELP	2,500
29	(03) PERSONAL SERVICES MATCHING	591,428
30	(04) MAINT. & GEN. OPERATION	
31	(A) OPER. EXPENSE	622,240
32	(B) CONF. & TRAVEL	49,869
33	(C) PROF. FEES	10,000
34	(D) CAP. OUTLAY	0
35	(E) DATA PROC.	0
36	(05) ASSESSOR'S SCHOOL	325,000

1	(06) ASSESSMENT EDUC INCENTIVE	<u>150,000</u>
2	TOTAL AMOUNT APPROPRIATED	<u><u>\$3,528,119</u></u>

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 4 SECTION 4. APPROPRIATION - CASH. There is hereby appropriated, to the  
 5 Department of Finance and Administration, to be payable from the cash fund  
 6 deposited in the State Treasury as determined by the Chief Fiscal Officer of  
 7 the State, for operating expenses of the Department of Finance and  
 8 Administration - Assessment Coordination Division - Cash for the fiscal year  
 9 ending June 30, 2021, the following:

11	ITEM	FISCAL YEAR
12	<u>NO.</u>	<u>2020-2021</u>
13	(01) MAINT. & GEN. OPERATION	
14	(A) OPER. EXPENSE	\$33,000
15	(B) CONF. & TRAVEL	5,000
16	(C) PROF. FEES	17,000
17	(D) CAP. OUTLAY	0
18	(E) DATA PROC.	<u>0</u>
19	TOTAL AMOUNT APPROPRIATED	<u><u>\$55,000</u></u>

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 21 SECTION 5. APPROPRIATION - COUNTY ASSESSORS' CONTINUING EDUCATION FUND.  
 22 There is hereby appropriated, to the Department of Finance and  
 23 Administration, to be payable from the County Assessors' Continuing Education  
 24 Trust Fund, for maintaining and operating a continuing education program for  
 25 County Assessors by the Department of Finance and Administration - Assessment  
 26 Coordination Division - County Assessors' Continuing Education Fund for the  
 27 fiscal year ending June 30, 2021, the following:

29	ITEM	FISCAL YEAR
30	<u>NO.</u>	<u>2020-2021</u>
31	(01) MAINT. & GEN. OPERATION	
32	(A) OPER. EXPENSE	\$51,600
33	(B) CONF. & TRAVEL	0
34	(C) PROF. FEES	8,400
35	(D) CAP. OUTLAY	0
36	(E) DATA PROC.	<u>0</u>

1 TOTAL AMOUNT APPROPRIATED \$60,000

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3 SECTION 6. APPROPRIATION - REAL PROPERTY REAPPRAISAL. There is hereby  
 4 appropriated, to the Department of Finance and Administration, to be payable  
 5 from the Arkansas Real Property Reappraisal Fund, for paying counties and  
 6 professional reappraisal companies for the cost of reappraisal of real  
 7 property by the Department of Finance and Administration - Assessment  
 8 Coordination Division - Real Property Reappraisal for the fiscal year ending  
 9 June 30, 2021, the following:

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11 ITEM	FISCAL YEAR
12 <u>NO.</u>	<u>2020-2021</u>
13 (01) REAL PROPERTY REAPPRAISAL	<u>\$15,750,000</u>

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

30 The provisions of this section shall be in effect only from July 1, ~~2019~~  
 31 2020 through June 30, ~~2020~~ 2021.

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33 SECTION 8. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS  
 34 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. MAXIMUM  
 35 ANNUAL FUNDING FOR REAPPRAISALS/REVIEWS. Whether a county's reappraisal of  
 36 real property is simply a review of existing data, or a more extensive

1 reappraisal where every improvement is measured, funding to any county,  
2 provided through the Assessment Coordination Department, will be for the  
3 actual appraisal cost, up to a maximum of seven dollars per parcel, per year.  
4 Counties must use other taxing unit sources of revenue to provide for the  
5 cost of real property reappraisals if the cost to complete the reappraisal  
6 exceeds seven dollars per parcel.

7 The provisions of this section shall be in effect only from July 1, ~~2019~~  
8 2020 through June 30, ~~2020~~ 2021.

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10 SECTION 9. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS  
11 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. FUND  
12 TRANSFERS. After receiving approval from the Chief Fiscal Officer of the  
13 State, the Director of the Assessment Coordination Department is authorized  
14 to transfer funds during the ~~2019-2020~~ 2020-2021 fiscal year from the  
15 Miscellaneous Agencies Fund Account designated for support of the Assessment  
16 Coordination Department to the Real Property Reappraisal Fund. The total of  
17 all transfers shall not exceed \$1,500,000.

18 The provisions of this section shall be in effect only from July 1, ~~2019~~  
19 2020 through June 30, ~~2020~~ 2021.

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21 SECTION 10. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS  
22 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. TRANSFER  
23 PROVISION. After receiving approval from the Chief Fiscal Officer of the  
24 State, the Director of the Assessment Coordination Department is authorized  
25 to transfer appropriation from the Operating Expenses line item in the State  
26 Operations Program to the Assessor's School special line item to assure  
27 sufficient resources are available to provide required training for  
28 assessment personnel.

29 The provisions of this section shall be in effect only from July 1, ~~2019~~  
30 2020 through June 30, ~~2020~~ 2021.

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32 SECTION 11. COMPLIANCE WITH OTHER LAWS. Disbursement of funds  
33 authorized by this act shall be limited to the appropriation for such agency  
34 and funds made available by law for the support of such appropriations; and  
35 the restrictions of the State Procurement Law, the General Accounting and  
36 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary

1 Procedures and Restrictions Act, or their successors, and other fiscal  
2 control laws of this State, where applicable, and regulations promulgated by  
3 the Department of Finance and Administration, as authorized by law, shall be  
4 strictly complied with in disbursement of said funds.

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6 SECTION 12. LEGISLATIVE INTENT. It is the intent of the General  
7 Assembly that any funds disbursed under the authority of the appropriations  
8 contained in this act shall be in compliance with the stated reasons for  
9 which this act was adopted, as evidenced by the Agency Requests, Executive  
10 Recommendations and Legislative Recommendations contained in the budget  
11 manuals prepared by the Department of Finance and Administration, letters, or  
12 summarized oral testimony in the official minutes of the Arkansas Legislative  
13 Council or Joint Budget Committee which relate to its passage and adoption.

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15 SECTION 13. EMERGENCY CLAUSE. It is found and determined by the  
16 General Assembly, that the Constitution of the State of Arkansas prohibits  
17 the appropriation of funds for more than a one (1) year period; that the  
18 effectiveness of this Act on July 1, 2020 is essential to the operation of  
19 the agency for which the appropriations in this Act are provided, and that in  
20 the event of an extension of the legislative session, the delay in the  
21 effective date of this Act beyond July 1, 2020 could work irreparable harm  
22 upon the proper administration and provision of essential governmental  
23 programs. Therefore, an emergency is hereby declared to exist and this Act  
24 being necessary for the immediate preservation of the public peace, health  
25 and safety shall be in full force and effect from and after July 1, 2020.

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28 **APPROVED: 4/20/20**  
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