

1 State of Arkansas
2 93rd General Assembly
3 Fiscal Session, 2022
4

A Bill

SENATE BILL 41

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, 2023; AND FOR
12 OTHER PURPOSES.
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Subtitle

15 AN ACT FOR THE DEPARTMENT OF FINANCE AND
16 ADMINISTRATION - ASSESSMENT COORDINATION
17 DIVISION APPROPRIATION FOR THE 2022-2023
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 2022-2023 fiscal year, the following maximum
27 number of regular employees.
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Item	Class	Maximum	Maximum Annual
No.	Code Title	No. of	Salary Rate
		Employees	Fiscal Year
			2022-2023
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) A033C TAX AUDITOR SUPERVISOR	1	GRADE GS11



1	(5) X046C ACD DIVISION ADMINISTRATOR	4	GRADE GS08
2	(6) X049C PROPERTY ASSESSMENT COORD MANAGER	4	GRADE GS07
3	(7) A063C RESEARCH & STATISTICS SUPERVISOR	1	GRADE GS07
4	(8) X079C PROPERTY ASSESSMENT AUDITOR SUPERVISOR	11	GRADE GS06
5	(9) X117C PROPERTY ASSESSMENT AUDITOR	7	GRADE GS05
6	(10) C056C ADMINISTRATIVE SPECIALIST III	<u>1</u>	GRADE GS04
7	MAX. NO. OF EMPLOYEES	32	

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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 2022-2023 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, 2023, the following:

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25	ITEM	FISCAL YEAR
26	<u>NO.</u>	<u>2022-2023</u>
27	(01) REGULAR SALARIES	\$1,639,265
28	(02) EXTRA HELP	2,500
29	(03) PERSONAL SERVICES MATCHING	563,975
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>\$3,362,849</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, 2023, the following:

11	ITEM	FISCAL YEAR
12	<u>NO.</u>	<u>2022-2023</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, 2023, the following:

29	ITEM	FISCAL YEAR
30	<u>NO.</u>	<u>2022-2023</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, 2023, the following:

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11 ITEM	FISCAL YEAR
12 <u>NO.</u>	<u>2022-2023</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 Department of Finance and Administration - Assessment
 19 Coordination Division of the State of Arkansas shall certify monthly to the
 20 Chief Fiscal Officer of the State, the amount of funding needed each month to
 21 pay counties and professional reappraisal companies for the reappraisal of
 22 real property as required by law. Upon receipt of such certification the
 23 Chief Fiscal Officer of the State shall transfer on his books and those of
 24 the State Treasurer 76% of the amounts certified from the Department of
 25 Education Public School Fund Account, 16% of the amount certified from the
 26 County Aid Fund, and 8% of the amount certified from the Municipal Aid Fund
 27 to the Arkansas Real Property Reappraisal Fund. In no event shall the total
 28 amount of funds transferred as authorized herein exceed fourteen million two
 29 hundred fifty thousand dollars (\$14,250,000) in a single fiscal year.

30 The provisions of this section shall be in effect only from July 1, ~~2021~~
 31 2022 through June 30, ~~2022~~ 2023.

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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 Department of Finance and Administration - Assessment
3 Coordination Division, will be for the actual appraisal cost, up to a maximum
4 of seven dollars per parcel, per year. Counties must use other taxing unit
5 sources of revenue to provide for the cost of real property reappraisals if
6 the cost to complete the reappraisal exceeds seven dollars per parcel.

7 The provisions of this section shall be in effect only from July 1, ~~2021~~
8 2022 through June 30, ~~2022~~ 2023.

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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 Department of Finance and Administration -
14 Assessment Coordination Division is authorized to transfer funds during the
15 ~~2021-2022~~ 2022-2023 fiscal year from the Miscellaneous Agencies Fund Account
16 designated for support of the Department of Finance and Administration -
17 Assessment Coordination Division to the Real Property Reappraisal Fund. The
18 total of all transfers shall not exceed \$1,500,000.

19 The provisions of this section shall be in effect only from July 1, ~~2021~~
20 2022 through June 30, ~~2022~~ 2023.

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

30 The provisions of this section shall be in effect only from July 1, ~~2021~~
31 2022 through June 30, ~~2022~~ 2023.

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

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

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

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16 SECTION 13. EFFECTIVE DATE. This act is effective on and after July 1,
17 2022.

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20 **APPROVED: 3/7/22**
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