

1 State of Arkansas
2 94th General Assembly
3 Regular Session, 2023
4

A Bill

SENATE BILL 23

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, 2024; AND FOR
12 OTHER PURPOSES.
13
14

Subtitle

15 AN ACT FOR THE DEPARTMENT OF FINANCE AND
16 ADMINISTRATION - ASSESSMENT COORDINATION
17 DIVISION APPROPRIATION FOR THE 2023-2024
18 FISCAL YEAR.
19
20
21

22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
23

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 2023-2024 fiscal year, the following maximum
27 number of regular employees.
28

Item	Class	No.	Code	Title	Maximum No. of Employees	Maximum Annual
						Salary Rate Fiscal Year 2023-2024
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) E031C EDUCATION PROGRAM COORDINATOR	1	GRADE GS08
3	(7) X049C PROPERTY ASSESSMENT COORD MANAGER	5	GRADE GS07
4	(8) A063C RESEARCH & STATISTICS SUPERVISOR	1	GRADE GS07
5	(9) X079C PROPERTY ASSESSMENT AUDITOR SUPERVISOR	11	GRADE GS06
6	(10) X117C PROPERTY ASSESSMENT AUDITOR	<u>7</u>	GRADE GS05
7	MAX. NO. OF EMPLOYEES	33	

8

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 2023-2024 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.

17

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, 2024, the following:

24

25	ITEM	FISCAL YEAR
26	<u>NO.</u>	<u>2023-2024</u>
27	(01) REGULAR SALARIES	\$1,684,440
28	(02) EXTRA HELP	2,500
29	(03) PERSONAL SERVICES MATCHING	621,870
30	(04) MAINT. & GEN. OPERATION	
31	(A) OPER. EXPENSE	872,240
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>\$3,715,919</u></u>

3
 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, 2024, the following:

11	ITEM	FISCAL YEAR
12	<u>NO.</u>	<u>2023-2024</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>

20
 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, 2024, the following:

29	ITEM	FISCAL YEAR
30	<u>NO.</u>	<u>2023-2024</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

2

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, 2024, the following:

10

11 ITEM	FISCAL YEAR
12 <u>NO.</u>	<u>2023-2024</u>
13 (01) REAL PROPERTY REAPPRAISAL	<u>\$15,750,000</u>

14

15 SECTION 7. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
 16 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW.
 17 FUND TRANSFER. To provide funding for the appropriations authorized herein,
 18 the 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 or her books and
 24 those of the State Treasurer 76% of the amounts certified from the Department
 25 of 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, ~~2022~~
 31 2023 through June 30, ~~2023~~ 2024.

32

33 SECTION 8. SPECIAL LANGUAGE – CODE AMENDMENT. Arkansas Code § 26-26-
 34 1306 is amended to codify special language in appropriation acts to read as
 35 follows:
 36 26-26-1306. Liability for expenses.

1 (a) Funding to a county provided through the Assessment Coordination
2 Division for the reappraisal of real property, whether the reappraisal of
3 real property is a review of existing data or an extensive reappraisal in
4 which every improvement is measured, shall be for the actual appraisal cost,
5 not to exceed seven dollars (\$7.00) per parcel per year.

6 (b)(1) The expense of any reassessment in excess of seven dollars
7 (\$7.00) per parcel per year shall be borne by the county in which is situated
8 the district or districts so reassessed.

9 (2) The expenses borne by the county under subdivision (b)(1) of
10 this section shall not be paid from any funds appropriated to the county by
11 the state.

12
13 SECTION 9. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
14 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW.
15 FUND TRANSFERS. After receiving approval from the Chief Fiscal Officer of the
16 State, the Director of the Department of Finance and Administration -
17 Assessment Coordination Division is authorized to transfer funds during the
18 ~~2022-2023~~ 2023-2024 fiscal year from the Miscellaneous Agencies Fund Account
19 designated for support of the Department of Finance and Administration -
20 Assessment Coordination Division to the Real Property Reappraisal Fund. The
21 total of all transfers shall not exceed \$1,500,000.

22 The provisions of this section shall be in effect only from July 1, ~~2022~~
23 2023 through June 30, ~~2023~~ 2024.

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

33 The provisions of this section shall be in effect only from July 1, ~~2022~~
34 2023 through June 30, ~~2023~~ 2024.

35
36 SECTION 11. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS

1 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW.

2 ASSESSMENT OF VEHICLES. (a) For purposes of assessing the value of a used
3 vehicle:

4 (1) If a used vehicle was assessed in calendar year 2020 and is
5 assessed in calendar year 2022, the value of the used vehicle as assessed in
6 calendar year 2022 shall not be higher than its published assessed value in
7 calendar year 2020; and

8 (2) If under subdivision (a)(1), a used vehicle’s 2022 assessed
9 value is decreased, then a county assessor is not required to notify the
10 taxpayer of the decrease in the assessed value.

11 (b) Subsection (a) of this section shall be in effect only from the
12 effective date of this section through December 31, 2023.

13
14 SECTION 12. COMPLIANCE WITH OTHER LAWS. Disbursement of funds
15 authorized by this act shall be limited to the appropriation for such agency
16 and funds made available by law for the support of such appropriations; and
17 the restrictions of the State Procurement Law, the General Accounting and
18 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary
19 Procedures and Restrictions Act, or their successors, and other fiscal
20 control laws of this State, where applicable, and regulations promulgated by
21 the Department of Finance and Administration, as authorized by law, shall be
22 strictly complied with in disbursement of said funds.

23
24 SECTION 13. LEGISLATIVE INTENT. It is the intent of the General
25 Assembly that any funds disbursed under the authority of the appropriations
26 contained in this act shall be in compliance with the stated reasons for
27 which this act was adopted, as evidenced by the Agency Requests, Executive
28 Recommendations and Legislative Recommendations contained in the budget
29 manuals prepared by the Department of Finance and Administration, letters, or
30 summarized oral testimony in the official minutes of the Arkansas Legislative
31 Council or Joint Budget Committee which relate to its passage and adoption.

32
33 SECTION 14. EMERGENCY CLAUSE. It is found and determined by the
34 General Assembly, that the Constitution of the State of Arkansas prohibits
35 the appropriation of funds for more than a one (1) year period; that the
36 effectiveness of this Act on July 1, 2023 is essential to the operation of

1 the agency for which the appropriations in this Act are provided, and that in
2 the event of an extension of the legislative session, the delay in the
3 effective date of this Act beyond July 1, 2023 could work irreparable harm
4 upon the proper administration and provision of essential governmental
5 programs. Therefore, an emergency is hereby declared to exist and this Act
6 being necessary for the immediate preservation of the public peace, health
7 and safety shall be in full force and effect from and after July 1, 2023.

8
9
10 **APPROVED: 3/30/23**
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36