

1 State of Arkansas
2 95th General Assembly
3 Fiscal Session, 2026
4

As Engrossed: S4/15/26

A Bill

SENATE BILL 2

5 By: Joint Budget Committee
6
7

For An Act To Be Entitled

9 AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL SERVICES
10 AND OPERATING EXPENSES FOR THE DEPARTMENT OF FINANCE
11 AND ADMINISTRATION - ASSESSMENT COORDINATION DIVISION
12 FOR THE FISCAL YEAR ENDING JUNE 30, 2027; AND FOR
13 OTHER PURPOSES.
14
15

Subtitle

16 AN ACT FOR THE DEPARTMENT OF FINANCE AND
17 ADMINISTRATION - ASSESSMENT COORDINATION
18 DIVISION APPROPRIATION FOR THE 2026-2027
19 FISCAL YEAR.
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22

23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
24

25 SECTION 1. REGULAR SALARIES - STATE OPERATIONS. There is hereby
26 established for the Department of Finance and Administration - Assessment
27 Coordination Division for the 2026-2027 fiscal year, the following maximum
28 number of regular employees.
29

| Item No. | Class Code | Title | Maximum No. of Employees | Maximum Annual Salary Rate Fiscal Year 2026-2027 |
|----------|------------|----------------------------------|--------------------------|--|
| 34 | (1) PRP01C | ASSESSMENT COORDINATION DIRECTOR | 1 | GRADE SPC09 |
| 35 | (2) LAT04P | ATTORNEY II | 1 | GRADE SPC05 |
| 36 | (3) PRP09P | REVENUE PROGRAM COORDINATOR | 1 | GRADE SPC03 |



| | | | |
|---|---|----------|-------------|
| 1 | (4) PDA01P DATA/RESEARCH ANALYST | 1 | GRADE SGS07 |
| 2 | (5) PRP05P PROPERTY ASSESSMENT SUPERVISOR/EXP | 1 | GRADE SGS07 |
| 3 | (6) PRP04P PROPERTY ASSESSMENT SPECIALIST | 17 | GRADE SGS06 |
| 4 | (7) PRP06P REVENUE COORDINATOR | 9 | GRADE SGS05 |
| 5 | (8) PAS02P ADMINISTRATIVE COORDINATOR | 1 | GRADE SGS04 |
| 6 | (9) IUS01P USER SUPPORT ANALYST | <u>1</u> | GRADE IST04 |
| 7 | MAX. NO. OF EMPLOYEES | 33 | |

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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 2026-2027 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, 2027, the following:

24

| 25 | ITEM | FISCAL YEAR |
|----|---------------------------------|------------------|
| 26 | <u>NO.</u> | <u>2026-2027</u> |
| 27 | (01) REGULAR SALARIES | \$1,756,625 |
| 28 | (02) EXTRA HELP | 2,500 |
| 29 | (03) PERSONAL SERVICES MATCHING | 665,048 |
| 30 | (04) MAINT. & GEN. OPERATION | |
| 31 | (A) OPER. EXPENSE | 972,240 |
| 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>\$3,931,282</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, 2027, the following:

10

| 11 | ITEM | FISCAL YEAR |
|----|------------------------------|------------------------|
| 12 | <u>NO.</u> | <u>2026-2027</u> |
| 13 | (01) MAINT. & GEN. OPERATION | |
| 14 | (A) OPER. EXPENSE | \$33,000 |
| 15 | (B) CONF. & TRAVEL | 10,000 |
| 16 | (C) PROF. FEES | 12,000 |
| 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, 2027, the following:

28

| 29 | ITEM | FISCAL YEAR |
|----|------------------------------|------------------|
| 30 | <u>NO.</u> | <u>2026-2027</u> |
| 31 | (01) MAINT. & GEN. OPERATION | |
| 32 | (A) OPER. EXPENSE | \$44,100 |
| 33 | (B) CONF. & TRAVEL | 7,500 |
| 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, 2027, the following:

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| 11 ITEM | FISCAL YEAR |
|-----------------------------------|---------------------|
| 12 <u>NO.</u> | <u>2026-2027</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 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, ~~2025~~
31 2026 through June 30, ~~2026~~ 2027.

32

33 SECTION 8. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
34 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW.
35 FUND TRANSFERS. After receiving approval from the Chief Fiscal Officer of the
36 State, the Director of the Department of Finance and Administration -

1 Assessment Coordination Division is authorized to transfer funds during the
2 ~~2025-2026~~ 2026-2027 fiscal year from the Miscellaneous Agencies Fund Account
3 designated for support of the Department of Finance and Administration -
4 Assessment Coordination Division to the Real Property Reappraisal Fund. The
5 total of all transfers shall not exceed \$1,500,000.

6 The provisions of this section shall be in effect only from July 1, ~~2025~~
7 2026 through June 30, ~~2026~~ 2027.

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9 SECTION 9. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
10 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW.

11 TRANSFER PROVISION. After receiving approval from the Chief Fiscal Officer
12 of the State, the Director of the Department of Finance and Administration -
13 Assessment Coordination Division is authorized to transfer appropriation from
14 the Operating Expenses line item in the State Operations Program to the
15 Assessor's School special line item to assure sufficient resources are
16 available to provide required training for assessment personnel.

17 The provisions of this section shall be in effect only from July 1, ~~2025~~
18 2026 through June 30, ~~2026~~ 2027.

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20 SECTION 10. COMPLIANCE WITH OTHER LAWS. Disbursement of funds
21 authorized by this act shall be limited to the appropriation for such agency
22 and funds made available by law for the support of such appropriations; and
23 the restrictions of the State Procurement Law, the General Accounting and
24 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary
25 Procedures and Restrictions Act, or their successors, and other fiscal
26 control laws of this State, where applicable, and regulations promulgated by
27 the Department of Finance and Administration, as authorized by law, shall be
28 strictly complied with in disbursement of said funds.

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30 SECTION 11. LEGISLATIVE INTENT. It is the intent of the General
31 Assembly that any funds disbursed under the authority of the appropriations
32 contained in this act shall be in compliance with the stated reasons for
33 which this act was adopted, as evidenced by the Agency Requests, Executive
34 Recommendations and Legislative Recommendations contained in the budget
35 manuals prepared by the Department of Finance and Administration, letters, or
36 summarized oral testimony in the official minutes of the Arkansas Legislative

1 Council or Joint Budget Committee which relate to its passage and adoption.

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3 SECTION 12. EMERGENCY CLAUSE. It is found and determined by the
4 General Assembly, that the Constitution of the State of Arkansas prohibits
5 the appropriation of funds for more than a one (1) year period; that the
6 effectiveness of this Act on July 1, 2026 is essential to the operation of
7 the agency for which the appropriations in this Act are provided, and that in
8 the event of an extension of the legislative session, the delay in the
9 effective date of this Act beyond July 1, 2026 could work irreparable harm
10 upon the proper administration and provision of essential governmental
11 programs. Therefore, an emergency is hereby declared to exist and this Act
12 being necessary for the immediate preservation of the public peace, health
13 and safety shall be in full force and effect from and after July 1, 2026.

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15 */s/Joint Budget Committee*

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18 **APPROVED: 4/27/26**