

1 State of Arkansas  
2 93rd General Assembly  
3 Regular Session, 2021  
4

# A Bill

HOUSE BILL 1638

5 By: Representative Fortner  
6

## For An Act To Be Entitled

8 AN ACT TO AMEND THE LAW REGARDING PROFESSIONAL  
9 DEVELOPMENT RECOGNITION PAYMENTS FOR COUNTY ASSESSORS  
10 AND THEIR EMPLOYEES; TO DECLARE AN EMERGENCY; AND FOR  
11 OTHER PURPOSES.  
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## Subtitle

14 TO AMEND THE LAW REGARDING PROFESSIONAL  
15 DEVELOPMENT RECOGNITION PAYMENTS FOR  
16 COUNTY ASSESSORS AND THEIR EMPLOYEES; AND  
17 TO DECLARE AN EMERGENCY.  
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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23 SECTION 1. Arkansas Code § 14-15-205 is amended to read as follows:  
24 14-15-205. Professional development recognition payments.

25 (a)(1) County assessors, full-time employees of county assessors'  
26 offices, and state employees who actively work with ad valorem taxes shall  
27 ~~become~~ be eligible for annual professional development recognition payments  
28 upon ~~completion of the requirements enumerated~~ meeting all the requirements  
29 of this section in subsection (b) of this section for each year the employee  
30 is employed full-time in the county assessor's office.

31 (2) Such payments shall be made from appropriated funds pro rata  
32 to eligible county assessors, full-time employees of county assessors'  
33 offices, and state employees who actively work with ad valorem taxes up to  
34 the designated amounts from such funds as may be specifically appropriated  
35 for such payments.

36 (b)(1)~~(A)(i)~~ County assessors, full-time employees of county



1 assessors' offices, and state employees who actively work with ad valorem  
 2 taxes designated as ~~senior appraisers~~, Level 4, by the Assessment  
 3 Coordination ~~Department~~ Division shall receive annually, to the extent moneys  
 4 are available, a professional development recognition payment in an amount  
 5 not to exceed five hundred dollars (\$500).

6 ~~(ii)~~(2) County assessors, full-time employees of  
 7 county assessors' offices, and state employees who actively work with ad  
 8 valorem taxes designated as ~~senior appraiser managers~~, Level 4, appraisal  
 9 managers by the ~~department~~ division shall receive annually, to the extent  
 10 moneys are available, a professional development recognition payment in an  
 11 amount not to exceed seven hundred fifty dollars (\$750).

12 ~~(B) A senior appraiser, Level 4, with four (4) years of~~  
 13 ~~appraisal experience may serve as an appraisal or reappraisal manager in a~~  
 14 ~~county if the appraiser complies with the standards established by the~~  
 15 ~~department.~~

16 ~~(2)~~(3) To the extent moneys are available, county assessors,  
 17 full-time employees of county assessors' offices, and state employees who  
 18 actively work with ad valorem taxes designated as certified residential  
 19 appraisers by the Arkansas Appraiser Licensing and Certification Board or as  
 20 ~~cadastral mapping specialists (CMS)~~ certified professional designees by the  
 21 International Association of Assessing Officers shall annually receive a  
 22 professional development recognition payment in an amount not to exceed one  
 23 thousand dollars (\$1,000).

24 ~~(3)~~(4) To the extent moneys are available, county assessors,  
 25 full-time employees of county assessors' offices, and state employees who  
 26 actively work with ad valorem taxes designated as certified general  
 27 appraisers by the ~~Arkansas Appraiser Licensing and Certification Board~~ board  
 28 or as certified assessment evaluators by the International Association of  
 29 Assessing Officers shall annually receive a professional development  
 30 recognition payment in an amount not to exceed two thousand dollars (\$2,000).

31 (c)(1) A county assessor, full-time employee of a county assessor's  
 32 office, or state employee who actively works with ad valorem taxes is  
 33 eligible for only one (1) professional development recognition payment  
 34 annually.

35 (2) To the extent moneys are available, if any county assessor,  
 36 full-time employee of a county assessor's office, or state employee who

1 actively works with ad valorem taxes is eligible for professional development  
 2 recognition payments in two (2) or more categories enumerated in subsection  
 3 (b) of this section, he or she shall annually receive the professional  
 4 development recognition payment in the amount of the higher recognition  
 5 payment category.

6 (d)(1) In order to be eligible to receive a professional development  
 7 recognition payment, the county assessor, full-time employee of a county  
 8 assessor's office, or state employee who actively works with ad valorem taxes  
 9 shall by June 30 present proof ~~of the appropriate agency's~~ that he or she  
 10 currently holds a professional designation and proof that the ~~appropriate~~  
 11 ~~agency's professional~~ designation has been maintained for ~~a minimum of a~~  
 12 period of at least twelve (12) months ~~before the ending on~~ June 30 for of the  
 13 year in which the payment is being requested to the Director of the  
 14 Assessment Coordination ~~Department~~ Division, who shall authorize payment to  
 15 the county assessor or employee no later than July 15.

16 (2) In order to receive professional development recognition  
 17 payments in subsequent years, the county assessor, full-time employee of a  
 18 county assessor's office, or state employee who actively works with ad  
 19 valorem taxes shall annually present proof to the director by June ~~+~~ 30 that  
 20 he or she has fulfilled the requirements to maintain ~~a~~ the professional  
 21 designation and that ~~the employee~~ he or she has been a ~~full-time~~ county  
 22 assessor, full-time employee of a county assessor's office, or ~~assessment a~~  
 23 state employee who actively worked with ad valorem taxes for the previous  
 24 year and continues ~~to be a full-time assessor or employee~~ to actively work  
 25 with ad valorem taxes.

26 (e) Professional development recognition payments authorized by this  
 27 section shall be subject to withholding of all applicable state and federal  
 28 taxes but shall not be included by retirement systems in determining  
 29 benefits.

30  
 31 SECTION 2. EMERGENCY CLAUSE. It is found and determined by the  
 32 General Assembly of the State of Arkansas that professional recognition  
 33 payments for county assessors, full-time employees of county assessors'  
 34 offices, and state employees who work with property to facilitate the  
 35 administration of property tax in this state would not be available this year  
 36 without the necessary changes made by this act; and that the absence of the

1 professional recognition payments imperils the ability to meet the  
2 requirements of the Arkansas Constitution in connection with the proper  
3 assessment of property tax. Therefore, an emergency is declared to exist and  
4 this act being immediately necessary for the preservation of public peace,  
5 health, and safety shall become effective on:

6 (1) The date of its approval by the Governor;

7 (2) If the bill is neither approved nor vetoed by the Governor,  
8 the expiration of the period of time during which the Governor may veto the  
9 bill; or

10 (3) If the bill is vetoed by the Governor and the veto is  
11 overridden, the date the last house overrides the veto.

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14 **APPROVED: 3/22/21**  
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