1	State of Arkansas	As Engrossed:		
2	94th General Assembly	A Bil	l	
3	Fiscal Session, 2024			SENATE BILL 54
4				
5	By: Joint Budget Commit	tee		
6				
7		For An Act To Be	e Entitled	
8	AN ACT 7	TO MAKE AN APPROPRIATION	FOR PERSONAL S	ERVICES
9	AND OPEI	RATING EXPENSES FOR THE	DEPARTMENT OF F	INANCE
10	AND ADMINISTRATION - ASSESSMENT COORDINATION DIVISION			IVISION
11	FOR THE	FISCAL YEAR ENDING JUNE	30, 2025; AND	FOR
12	OTHER PI	JRPOSES.		
13				
14				
15		Subtitle		
16	AN	ACT FOR THE DEPARTMENT	OF FINANCE AND	
17	AD	MINISTRATION - ASSESSMEN	T COORDINATION	
18	DI	VISION APPROPRIATION FOR	R THE 2024-2025	
19	FI	SCAL YEAR.		
20				
21				
22	BE IT ENACTED BY TH	E GENERAL ASSEMBLY OF TH	E STATE OF ARKA	NSAS:
23				
24	SECTION 1. REG	GULAR SALARIES - STATE O	PERATIONS. The	re is hereby
25	established for the	Department of Finance a	nd Administrati	on – Assessment
26	Coordination Divisio	on for the 2024-2025 fis	cal year, the f	ollowing maximum
27	number of regular en	nployees.		
28				
29				Maximum Annual
30			Maximum	Salary Rate
31	Item Class		No. of	Fiscal Year
32	No. Code Title		Employees	2024-2025
33	(1) U085U ACD DII	RECTOR	1	GRADE SE01
34	(2) D068C INFORM	ATION SYSTEMS ANALYST	1	GRADE ITO4
35	(3) G047C ATTORN	EY SPECIALIST	1	GRADE GS11
36	(4) GO61C ACD DE	PUTY DIRECTOR	1	GRADE GS10



As Engrossed: S4/24/24

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	7	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 2024-2025 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

24

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, 2025, the following:

25	ITEM		FISCAL YEAR
26	NO.		2024-2025
27	(01)	REGULAR SALARIES	\$1,687,840
28	(02)	EXTRA HELP	2,500
29	(03)	PERSONAL SERVICES MATCHING	644,444
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

2 TOTAL AMOUNT APPROPRIATED	1	(06) ASSESSMENT EDUC INCENTIVE	150,000
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, 2025, the following: 10 ITEM FISCAL YEAR 11 ITEM FISCAL YEAR 12 NO. 2024-2025 13 (01) MAINT. & GEN. OPERATION 4 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 EROC. 0 19 TOTAL AMOUNT AFPROPRIATION - COUNTY ASSESSORS' CONTINUING EDUCATION FUND. 21 SECTION 5. AFPROPRIATION - COUNTY ASSESSORS' CONTINUING EDUCATION FUND. 22 There is hereby appropriated, to the Department of Finance and Administration - Assessment 26 County Assessors by the Department of Finance and Administration Fund for the	2	TOTAL AMOUNT APPROPRIATED	\$3,741,893
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, 2025, the following: 10 ITEM FISCAL YEAR 11 ITEM FISCAL YEAR 12 NO. 2024-2025 13 (01) MAINT. & GEN. OPERATION 14 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.	3		
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, 2025, the following: 10 ITEM FISCAL YEAR 11 ITEM FISCAL YEAR 12 NO. 2024-2025 13 (01) MAINT. & GEN. OPERATION (A) OPER. EXPENSE \$33,000 15 (B) COFF. & TRAVEL 5,000 16 (C) PROF. FEES 17,000 17 (D) CAP. OUTLAY 0 18 (E) DATA FROC. 0 19 TOTAL AMOUNT APPROPRIATED \$355,000 20 SECTION 5. APPROPRIATION - COUNTY ASSESSORS' CONTINUING EDUCATION FUND. 21 SECTION 5. APPROPRIATION - COUNTY ASSESSORS' CONTINUING EDUCATION FUND. 23 Administration, to be payable from the County Assessors' Continuing Education 24 Trust Fund, for maintaining and operating a continuing education Fund for the 25 fiscal year ending June 30, 2025, the following: 28 ITEM FISCAL YEAR 30 (D)	4	SECTION 4. APPROPRIATION - CASH. There is hereby appr	opriated, to the
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, 2025, the following: 10 ITEM FISCAL YEAR 11 ITEM FISCAL YEAR 12 NO. 2024-2025 13 (01) MAINT. & GEN. OPERATION 333,000 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. 0 19 TOTAL AMOUNT APPROPRIATED \$55,000 20 SECTION 5. APPROPRIATION - COUNTY ASSESSORS' CONTINUING EDUCATION FUND. 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 Fund for the 25 Gounty Assessors by the Department of Finance and Administration - Assessment 26 Coordination	5	Department of Finance and Administration, to be payable from	the cash fund
8 Administration - Assessment Coordination Division - Cash for the fiscal year 9 ending June 30, 2025, the following: 10 11 ITEM 11 ITEM FISCAL YEAR 12 NO. 2024-2025 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. 0 19 TOTAL AMOUNT APPROPRIATED \$55,000 20 SECTION 5. APPROPRIATION - COUNTY ASSESSORS' CONTINUING EDUCATION FUND. 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 Fund for the 25 Gourdination Division - County Assessors' Continuing Education Fund for the 26 TEM FISCAL YEAR 27 No. 2024-2025 31 </td <td>6</td> <td>deposited in the State Treasury as determined by the Chief F</td> <td>iscal Officer of</td>	6	deposited in the State Treasury as determined by the Chief F	iscal Officer of
9 ending June 30, 2025, the following: 11 ITEM FISCAL YEAR 12 NO. 2024-2025 13 (01) MAINT. & GEN. OPERATION \$33,000 14 (A) OPER. EXPENSE \$33,000 15 (B) CONF. & TRAVEL \$,000 16 (C) PROF. FEES 17,000 17 (D) CAP. OUTLAY 0 18 (E) DATA PROC.	7	the State, for operating expenses of the Department of Finan	ce and
10 ITEM FISCAL YEAR 11 ITEM FISCAL YEAR 12 NO. 2024-2025 13 (01) MAINT. & GEN. OPERATION 14 14 (A) OPER. EXPENSE \$33,000 15 (B) CONF. & TRAVEL \$,000 16 (C) PROF. FEES 17,000 17 (D) CAP. OUTLAY 0 18 (E) DATA PROC. 0 19 TOTAL AMOUNT APPROPRIATED \$55,000 20 SECTION 5. APPROPRIATION - COUNTY ASSESSORS' CONTINUING EDUCATION FUND. 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 program for 24 Trust Fund, for maintaining and operating a continuing education Prom for the 25 Gounty Assessors by the Department of Finance and Administration - Assessment 26 Coordination Division - County Assessors' Continuing Education Fund for the 26 ITEM FISCAL YEAR 36 (O1) MAINT. & GEN. OPERATION 2024-2025 31 (O1) MAINT. & GEN. OPE	8	Administration - Assessment Coordination Division - Cash for	the fiscal year
11ITEMFISCAL YEAR12NO.2024-202513(01) MAINT. & GEN. OPERATION\$33,00014(A) OPER. EXPENSE\$33,00015(B) CONF. & TRAVEL5,00016(C) PROF. FEES17,00017(D) CAP. OUTLAY018(E) DATA PROC.019TOTAL AMOUNT APPROPRIATED\$55,000202021SECTION 5. APPROPRIATION - COUNTY ASSESSORS' CONTINUING EDUCATION FUND.22There is hereby appropriated, to the Department of Finance and23Administration, to be payable from the County Assessors' Continuing Education24Trust Fund, for maintaining and operating a continuing education program for25County Assessors by the Department of Finance and Administration - Assessment26Coordination Division - County Assessors' Continuing Education Fund for the27ITEMFISCAL YEAR30No.2024-202531(01) MAINT. & GEN. OPERATION232(A) OPER. EXPENSE\$51,60033(B) CONF. & TRAVEL034(C) PROF. FEES8,40035(D) CAP. OUTLAY0	9	ending June 30, 2025, the following:	
12NO.2024-202513(01)MAINT. & GEN. OPERATION14(A) OPER. EXPENSE\$33,00015(B) CONF. & TRAVEL\$,00016(C) FROF. FEES17,00017(D) CAP. OUTLAY018(E) DATA PROC.019TOTAL AMOUNT APPROPRIATED\$55,000202021SECTION 5. APPROPRIATION - COUNTY ASSESSORS' CONTINUING EDUCATION FUND.22There is hereby appropriated, to the Department of Finance and23Administration, to be payable from the County Assessors' Continuing Education24Trust Fund, for maintaining and operating a continuing education program for25County Assessors by the Department of Finance and Administration - Assessment26Coordination Division - County Assessors' Continuing Education Fund for the29ITEMFISCAL YEAR30NO.2024-202531(01)MAINT. & CEN. OPERATION32(A) OPER. EXPENSE\$51,60033(B) CONF. & TRAVEL034(C) PROF. FEES\$,40035(D) CAP. OUTLAY0	10		
13(01)MAINT. & GEN. OPERATION14(A)OPER. EXPENSE\$33,00015(B)CONF. & TRAVEL5,00016(C)PROF. FEES17,00017(D)CAP. OUTLAY018(E)DATA PROC.019TOTAL AMOUNT APPROPRIATED\$55,00020202121SECTION 5. APPROPRIATION - COUNTY ASSESSORS' CONTINUING EDUCATION FUND.22There is hereby appropriated, to the Department of Finance and23Administration, to be payable from the County Assessors' Continuing Education24Trust Fund, for maintaining and operating a continuing education program for25County Assessors by the Department of Finance and Administration - Assessment26Coordination Division - County Assessors' Continuing Education Fund for the27fiscal year ending June 30, 2025, the following:2811EMFISCAL YEAR30NO.2024-202531(01)MAINT. & GEN. OPERATION32(A) OPER. EXPENSE\$51,60033(B) CONF. & TRAVEL034(C) PROF. FEES8,40035(D) CAP. OUTLAY0	11	ITEM	FISCAL YEAR
14(A) OPER. EXPENSE\$33,00015(B) CONF. & TRAVEL5,00016(C) PROF. FEES17,00017(D) CAP. OUTLAY018(E) DATA PROC.019TOTAL AMOUNT APPROPRIATED\$55,0002021SECTION 5. APPROPRIATION - COUNTY ASSESSORS' CONTINUING EDUCATION FUND.22There is hereby appropriated, to the Department of Finance and23Administration, to be payable from the County Assessors' Continuing Education24Trust Fund, for maintaining and operating a continuing education program for25County Assessors by the Department of Finance and Administration - Assessment26Coordination Division - County Assessors' Continuing Education Fund for the27fiscal year ending June 30, 2025, the following:2811TEMFISCAL YEAR29ITEMFISCAL YEAR30NO.2024-202531(01) MAINT. & GEN. OPERATION032(A) OPER. EXPENSE\$51,60033(B) CONF. & TRAVEL034(C) PROF. FEES8,40035(D) CAF. OUTLAY0	12	_NO.	2024-2025
15(B) CONF. & TRAVEL5,00016(C) PROF. FEES17,00017(D) CAP. OUTLAY018(E) DATA PROC019TOTAL AMOUNT APPROPRIATED02020	13	(01) MAINT. & GEN. OPERATION	
16 (C) PROF. FEES 17,000 17 (D) CAP. OUTLAY 0 18 (E) DATA PROC. 0 19 TOTAL AMOUNT APPROPRIATED \$55,000 20 SECTION 5. APPROPRIATION - COUNTY ASSESSORS' CONTINUING EDUCATION FUND. 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, 2025, the following: 28 9 29 ITEM 2024-2025 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	14	(A) OPER. EXPENSE	\$33,000
17(D) CAP. OUTLAY018(E) DATA PROC.019TOTAL AMOUNT APPROPRIATED\$55,0002021SECTION 5. APPROPRIATION - COUNTY ASSESSORS' CONTINUING EDUCATION FUND.22There is hereby appropriated, to the Department of Finance and23Administration, to be payable from the County Assessors' Continuing Education24Trust Fund, for maintaining and operating a continuing education program for25County Assessors by the Department of Finance and Administration - Assessment26Coordination Division - County Assessors' Continuing Education Fund for the27fiscal year ending June 30, 2025, the following:2879ITEM29ITEMFISCAL YEAR30NO.2024-202531(01) MAINT. & GEN. OPERATION32(A) OPER. EXPENSE\$51,60033(B) CONF. & TRAVEL034(C) PROF. FEES8,40035(D) CAP. OUTLAY0	15	(B) CONF. & TRAVEL	5,000
18(E) DATA PROC.019TOTAL AMOUNT APPROPRIATED\$55,0002021SECTION 5. APPROPRIATION - COUNTY ASSESSORS' CONTINUING EDUCATION FUND.22There is hereby appropriated, to the Department of Finance and23Administration, to be payable from the County Assessors' Continuing Education24Trust Fund, for maintaining and operating a continuing education program for25County Assessors by the Department of Finance and Administration - Assessment26Coordination Division - County Assessors' Continuing Education Fund for the27fiscal year ending June 30, 2025, the following:281129ITEM20NO.2024-202531(01) MAINT. & GEN. OPERATION32(A) OPER. EXPENSE33(B) CONF. & TRAVEL0034(C) PROF. FEES35(D) CAP. OUTLAY0	16	(C) PROF. FEES	17,000
19TOTAL AMOUNT APPROPRIATED\$55,0002021SECTION 5. APPROPRIATION - COUNTY ASSESSORS' CONTINUING EDUCATION FUND.22There is hereby appropriated, to the Department of Finance and23Administration, to be payable from the County Assessors' Continuing Education24Trust Fund, for maintaining and operating a continuing education program for25County Assessors by the Department of Finance and Administration - Assessment26Coordination Division - County Assessors' Continuing Education Fund for the27fiscal year ending June 30, 2025, the following:2811EM29ITEM30NO.31(01) MAINT. & GEN. OPERATION32(A) OPER. EXPENSE33(B) CONF. & TRAVEL0(C) PROF. FEES34(C) PROF. FEES35(D) CAP. OUTLAY0	17	(D) CAP. OUTLAY	0
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, 2025, the following: 28 PITEM 29 ITEM 20 O 21 (01) MAINT. & GEN. OPERATION 32 (A) OPER. EXPENSE 33 (B) CONF. & TRAVEL 0 34 (C) PROF. FEES 8,400 35 (D) CAP. OUTLAY 0	18	(E) DATA PROC.	0
21SECTION 5. APPROPRIATION - COUNTY ASSESSORS' CONTINUING EDUCATION FUND.22There is hereby appropriated, to the Department of Finance and23Administration, to be payable from the County Assessors' Continuing Education24Trust Fund, for maintaining and operating a continuing education program for25County Assessors by the Department of Finance and Administration - Assessment26Coordination Division - County Assessors' Continuing Education Fund for the27fiscal year ending June 30, 2025, the following:28729ITEM30031(01) MAINT. & GEN. OPERATION32(A) OPER. EXPENSE33(B) CONF. & TRAVEL034(C) PROF. FEES35(D) CAP. OUTLAY0	19	TOTAL AMOUNT APPROPRIATED	<u>\$55,000</u>
22There is hereby appropriated, to the Department of Finance and23Administration, to be payable from the County Assessors' Continuing Education24Trust Fund, for maintaining and operating a continuing education program for25County Assessors by the Department of Finance and Administration - Assessment26Coordination Division - County Assessors' Continuing Education Fund for the27fiscal year ending June 30, 2025, the following:28729ITEM20FISCAL YEAR300.31(01) MAINT. & GEN. OPERATION32(A) OPER. EXPENSE33(B) CONF. & TRAVEL0034(C) PROF. FEES35(D) CAP. OUTLAY00	20		
23Administration, to be payable from the County Assessors' Continuing Education24Trust Fund, for maintaining and operating a continuing education program for25County Assessors by the Department of Finance and Administration - Assessment26Coordination Division - County Assessors' Continuing Education Fund for the27fiscal year ending June 30, 2025, the following:28ITEM29ITEM30NO.31(01)32(A)33(B)34(C)35(D)35(D)34(C)35(D)36(D)37(D)38(D)39(D)30(D)31(D)32(A)33(D)34(C)35(D)35(D)36(D)37(D)38(D)39(D)30(D)31(D)32(D)33(D)34(D)35(D)36(D)37(D)38(D)39(D)39(D)30(D)31(D)32(D)33(D)34(D)35(D)36(D)37(D)38(D)39(D)39(D)<	21	SECTION 5. APPROPRIATION - COUNTY ASSESSORS' CONTINUIN	G EDUCATION FUND.
24Trust Fund, for maintaining and operating a continuing education program for25County Assessors by the Department of Finance and Administration - Assessment26Coordination Division - County Assessors' Continuing Education Fund for the27fiscal year ending June 30, 2025, the following:28729ITEM2024-202531(01) MAINT. & GEN. OPERATION32(A) OPER. EXPENSE33(B) CONF. & TRAVEL034(C) PROF. FEES35(D) CAP. OUTLAY	22	There is hereby appropriated, to the Department of Finance a	nd
25County Assessors by the Department of Finance and Administration - Assessment26Coordination Division - County Assessors' Continuing Education Fund for the27fiscal year ending June 30, 2025, the following:282929ITEM30NO.31(01)MAINT. & GEN. OPERATION32(A)33(B)34(C)35(D)36(D)37(D)38(D)39(D)30(D)31(D)32(D)33(D)34(D)35(D)36(D)37(D)38(D)39(D)31(D)32(D)33(D)34(D)35(D)36(D)37(D)38(D)39(D)39(D)30(D)31(D)32(D)33(D)34(D)35(D)36(D)37(D)38(D)39(D)39(D)30(D)31(D)32(D)33(D)34(D)35(D)36(D)37(D)38(D)39(D)39 <td>23</td> <td>Administration, to be payable from the County Assessors' Con</td> <td>tinuing Education</td>	23	Administration, to be payable from the County Assessors' Con	tinuing Education
26Coordination Division - County Assessors' Continuing Education Fund for the fiscal year ending June 30, 2025, the following:282929ITEM30NO.31(01)MAINT. & GEN. OPERATION32(A)33(B)34(C)35(D)CAP. OUTLAY0	24	Trust Fund, for maintaining and operating a continuing educa	tion program for
27 fiscal year ending June 30, 2025, the following: 28 29 ITEM 30 NO. 31 (01) MAINT. & GEN. OPERATION 32 (A) OPER. EXPENSE 33 (B) CONF. & TRAVEL 34 (C) PROF. FEES 35 (D) CAP. OUTLAY	25	County Assessors by the Department of Finance and Administra	tion - Assessment
28 FISCAL YEAR 29 ITEM FISCAL YEAR 30 NO. 2024-2025 31 (01) MAINT. & GEN. OPERATION 2024-2025 31 (01) MAINT. & GEN. OPERATION \$51,600 32 (A) OPER. EXPENSE \$51,600 33 (B) CONF. & TRAVEL 0 34 (C) PROF. FEES 8,400 35 (D) CAP. OUTLAY 0	26	Coordination Division - County Assessors' Continuing Educati	on Fund for the
29 ITEM FISCAL YEAR 30 NO. 2024-2025 31 (01) MAINT. & GEN. OPERATION 2024-2025 32 (A) OPER. EXPENSE \$51,600 33 (B) CONF. & TRAVEL 0 34 (C) PROF. FEES 8,400 35 (D) CAP. OUTLAY 0	27	fiscal year ending June 30, 2025, the following:	
30 NO. 2024-2025 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	28		
31 (01) MAINT. & GEN. OPERATION 32 (A) OPER. EXPENSE 33 (B) CONF. & TRAVEL 34 (C) PROF. FEES 35 (D) CAP. OUTLAY	29	ITEM	FISCAL YEAR
32 (A) OPER. EXPENSE \$51,600 33 (B) CONF. & TRAVEL 0 34 (C) PROF. FEES 8,400 35 (D) CAP. OUTLAY 0	30	<u>NO.</u>	2024-2025
33 (B) CONF. & TRAVEL 0 34 (C) PROF. FEES 8,400 35 (D) CAP. OUTLAY 0	31	(01) MAINT. & GEN. OPERATION	
34 (C) PROF. FEES 8,400 35 (D) CAP. OUTLAY 0	32	(A) OPER. EXPENSE	\$51,600
35 (D) CAP. OUTLAY 0	33	(B) CONF. & TRAVEL	0
	34	(C) PROF. FEES	8,400
36 (E) DATA PROC. <u>0</u>	35	(D) CAP. OUTLAY	0
	36	(E) DATA PROC.	0

3

04-24-2024 15:48:51 JAP005

<u>\$60,000</u> 1 TOTAL AMOUNT APPROPRIATED 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, 2025, the following: 10 11 ITEM FISCAL YEAR 12 NO. 2024-2025 13 (01) REAL PROPERTY REAPPRAISAL \$15,750,000 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 those of the State Treasurer 76% of the amounts certified from the Department 24 25 of Education Public School Fund Account, 16% of the amount certified from the County Aid Fund, and 8% of the amount certified from the Municipal Aid Fund 26 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, 2023 31 2024 through June 30, 2024 2025. 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 -4 04-24-2024 15:48:51 JAP005 Assessment Coordination Division is authorized to transfer funds during the
 2023-2024 2024-2025 fiscal year from the Miscellaneous Agencies Fund Account
 designated for support of the Department of Finance and Administration Assessment Coordination Division to the Real Property Reappraisal Fund. The
 total of all transfers shall not exceed \$1,500,000.

6 The provisions of this section shall be in effect only from July 1, 2023
7 <u>2024</u> through June 30, 2024 <u>2025</u>.

8

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

The provisions of this section shall be in effect only from July 1, 2023
<u>2024</u> through June 30, 2024 <u>2025</u>.

19

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.

29

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

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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, 2024 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, 2024 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, 2024.
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15	/s/Joint Budget Committee
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18	APPROVED: 5/3/24
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