

Rules by Subject Matter Interim Committee Recommendations

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
Assessment Coordination Department				
Refer for Group Consideration				
1.01 Statutory Authority Creating Assessment Coordination Department				ID#: 157
Statutory Authority: ACA 25-2-105 & 26-24-107 (Act 436 of 1997)	07/03/1999	10/01/1999	09/01/1999	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuance of the rule is justified in that it is necessary that the public be informed that Act 436 of 1997 created the ASSESSMENT COORDINATION DEPARTMENT and pursuant to Arkansas Code Annotated 25-2-102 (Type 2 transfers) transferred the Assessment Coordination Division from the Public Service Commission to the Assessment Coordination Department.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/157/Final/RULE 1.01.pdf				
1.02 General Scope of Authority				ID#: 158
Statutory Authority: A.C.A. 25-28-103 and ACA 26-24-102	07/03/1999	10/01/1999	09/01/1999	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuance of the rule is justified in that it is necessary that the public be informed of the scope of and source of the authority for the Department to act.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/158/Final/RULE 1.02.pdf				
1.03 Description of Organization				ID#: 159
Statutory Authority: ACA 26-24-102	07/03/1999	10/01/1999	09/01/1999	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Description of organization.				
Enforce: Continuance of the rule is justified in that it is necessary that the public be informed of the five areas of responsibility within the Department.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/159/Final/RULE 1.03.pdf				
1.04 Public Inspection				ID#: 160
Statutory Authority: ACA 25-2-105	07/02/1999	10/01/1999	09/01/1999	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA25-15-203				
Requirement Statement: All rules, orders, decisions, opinions, other written statements of policy to be available to the public for inspection.				
Enforce: Continuance of the rule is justified in that it is necessary that the public be informed of it's right to inspect and copy all orders, decisions, opinions, rules, and other written statements of policy or interpretations formulated, adopted, or used by the Department.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/160/Final/RULE 1.04.pdf				

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	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
1.05 Arkansas Freedom of Information Act of 1967				ID#: 161
Statutory Authority: ACA 2-103, ACA 25-19-105	07/14/1999	10/01/1999	09/01/1999	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuance of the rule is justified because it is necessary that the public be informed that the Department shall fully comply with the Arkansas Freedom of Information Act of 1967, as amended.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/161/Final/RULE 1.05.pdf				
1.06 Assessment Coordination Department Best Practices Advisory Group				ID#: 1356
Statutory Authority: ACA 25-2-105 & 26-24-107 (Act 436 of 1997)	05/10/2004	07/20/2004	06/20/2004	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuance of the rule is justified in that it is important that the Department stay current with technology and other developments and changes in the industry to make the assessment of property across the state as fair and equitable as possible.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/1356/Final/RULE 1.06.pdf				
2.01 Petition For Declaratory Orders				ID#: 162
Statutory Authority: ACA 25-15-206	07/03/1999	10/01/1999	09/01/1999	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-206				
Requirement Statement: Must provide for filing and prompt disposition of petitions for declaratory orders.				
Enforce: Continuance of the rule is justified in that it is necessary that the public be informed as to the procedure to be used by the Department concerning all petitions for declaratory orders.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/162/Final/RULE 2.01.pdf				
2.02 Public Right to Petition				ID#: 164
Statutory Authority: ACA 25-15-204	07/02/1999	10/01/1999	09/01/1999	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-293				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuance of the rule is justified in that it is important to the integrity of the ad valorem tax system that the public be informed as to it's right to petition the Department to issue, change or repeal a rule.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/164/Final/RULE 2.02.pdf				

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	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
2.03 Administrative Hearing Advisory Board				ID#: 672
Statutory Authority: ACA 25-2-105 & 26-24-107 (Act 436 of 1997)	10/01/2006	12/20/2006	11/20/2006	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuance of the rule is justified in that it is necessary to the integrity of the ad valorem tax system that the public have an independent body to hear their appeals of decisions and make recommendations to the Department for final disposition.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/672/Final/RULE 2.03.pdf				
2.04 Adjudicative Hearings				ID#: 673
Statutory Authority: ACA 25-15-208	10/23/2006	12/20/2006	11/20/2006	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: The provisions of the Arkansas Administrative Procedures Act, as amended, are applicable to all final orders and decisions of the Assessment Coordination Department (ACD), ACA 25-15-208. This rule is necessary for all members of the public wishing to exercise their right to a hearing under the Act to have information and knowledge as to the parameters of the hearing and what to expect as to how the hearing will be conducted.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/673/Final/RULE 2.04.pdf				
2.05 Computer Information System Data Integrity				ID#: 674
Statutory Authority: ACA 25-2-105 & 26-24-107 (Act 436 of 1997), ACA 26-26-1905	09/14/2006	12/20/2006	11/20/2006	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: It is necessary to have an on-going common set of reasonable and prudent standards for acquisition and operation of County based computerized information systems; to increase awareness of data security procedures; to support accurate and reliable computerized record keeping; and to insure preservation and effective restoration of computerized records and system operation in the event of a significant disaster.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/674/Final/RULE 2.05.pdf				
3.01 Appraisal Manager Examination				ID#: 163
Statutory Authority: ACA 26-26-1905	07/11/1999	10/01/1999	09/01/1999	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency shall adopt rules for all procedures including forms and instructions.				
Enforce: To comply with Act 1185 of 1999 the ACD must, on an ongoing basis, train and certify persons capable of supervising reappraisals in the various counties of the state.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/163/Final/RULE 3.01.pdf				

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	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
3.02 Prerequisites For Appraisal Manager Exam				ID#: 936
Statutory Authority: ACA 26-26-503	07/24/1999	10/09/1999	09/01/1999	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 26-26-503				
Requirement Statement: The ACD shall prescribe an appropriate course of training to qualify persons doing appraisals.				
Enforce: Practical experience at the highest level of appraisal is required by the ACD to assure that an appraisal manager can not only pass a test but do the work at a level required for reliability of results of any given reappraisal.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/936/Final/RULE 3.02.pdf				
3.04 Administration of Appraisal Manager Exam				ID#: 582
Statutory Authority: ACA 26-26-1905	07/26/2000	12/20/2000	11/20/2000	
<input checked="" type="checkbox"/> Required under State or Federal Law: Act 1185 of 1999, ACA 26-26-1905				
Requirement Statement: The ACD shall develop and implement rules for testing persons to determine qualification for doing reappraisals.				
Enforce: The rule is necessary to provide assurance of a reasonable and reliable procedure for the examination. The fee is justified to provide funds for the administration of the test for persons not passing the the first time but wanting to take it again.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/582/Final/RULE 3.04.pdf				
3.05 Submission of Reappraisal Plans				ID#: 166
Statutory Authority: ACA 26-26-1905	07/23/1999	10/01/1999	09/01/1999	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 26-26-1905				
Requirement Statement: The ACD shall develop and implement rules requiring counties to submit plans for reappraisals.				
Enforce: The rule is required to comply with Act 1185 of 1999.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/166/Final/RULE 3.05.pdf				
3.09 Format For Reappraisal Plans				ID#: 590
Statutory Authority: ACA 26-26-1905	07/23/1999	10/01/1999	09/01/1999	
<input checked="" type="checkbox"/> Required under State or Federal Law: Act 1185 of 1999, ACA 26-26-1905				
Requirement Statement: Agency required to adopt rule for content of reappraisal plans.				
Enforce: The rule is justified in order to provide quality, consistency and prevention of waste.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/590/Final/RULE 3.09.pdf				
3.10 Parcel Count Information				ID#: 169
Statutory Authority: ACA 26-26-1905	07/21/1999	10/01/1999	09/01/1999	12/20/2000
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: This rule is justified because reimbursement is based upon parcel count.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/169/Final/RULE 3.10.pdf				

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3.11 Order Of Reappraisal Progress				ID#: 170
Statutory Authority: ACA 26-26-1905 <input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203 Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions. Enforce: Rule required to assure reasonable and steady progress of the reappraisal so the county does not run short of time at the end and produce results that are unreliable. Subject Matter Committee: Revenue & Taxation Committees Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/170/Final/RULE 3.11.pdf	07/21/1999	10/01/1999	09/01/1999	04/26/2010
3.12 Appraisal Manager To Be Named In Reappraisal Plan				ID#: 593
Statutory Authority: ACA 26-26-1905 <input checked="" type="checkbox"/> Required under State or Federal Law: ACA 26-26-1905 Requirement Statement: Law requiring periodic reappraisals. Enforce: The rule is justified to assure the reappraisal product is reliable. Subject Matter Committee: Revenue & Taxation Committees Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/593/Final/RULE 3.12.pdf	07/11/1999	10/01/1999	09/01/1999	12/07/2012
3.13 Existing Resources				ID#: 172
Statutory Authority: ACA 26-26-1905 <input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203 Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions. Enforce: The rule is justified to assure resources are not duplicated and thus unnecessarily depleting reappraisal funds. Subject Matter Committee: Revenue & Taxation Committees Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/172/Final/RULE 3.13.pdf	07/11/1999	10/01/1999	09/01/1999	
3.14 Reappraisal Budgets				ID#: 173
Statutory Authority: ACA 26-26-1905 <input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203 Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions. Enforce: The rule is necessary to assure reliable reappraisal results and avoid waste of reappraisal funds. Subject Matter Committee: Revenue & Taxation Committees Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/173/Final/RULE 3.14.pdf	07/11/1999	10/01/1999	09/01/1999	
3.15 Minimum Expected Production Levels For In-House Reappraisals				ID#: 174
Statutory Authority: Act 1185 of 1999 <input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203 Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions. Enforce: The rule is justified so counties may gauge their production to the norm. Subject Matter Committee: Revenue & Taxation Committees Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/174/Final/RULE 3.15.pdf	07/21/1999	10/01/1999	09/01/1999	

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	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
3.15.1 Full Reappraisal Program Using Single Appraisers				ID#: 175
Statutory Authority: ACA 26-26-1905	07/02/1999	10/01/1999	09/01/1999	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: The rule is justified so the counties may gauge their production to the norm using single appraisers.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/175/Final/RULE 3.15.1.pdf				
3.15.2 Full Reappraisal Program Using Data Gatherers And Review Appraisers				ID#: 176
Statutory Authority: ACA 26-26-1905	07/21/1999	10/01/1999	09/01/1999	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: The rule is justified so counties may gauge their production against the norm using Data Gatherers and Review Appraisers				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/176/Final/RULE 3.15.2.pdf				
3.15.3 Review Appraisal Program Using Single Appraisers				ID#: 178
Statutory Authority: ACA 26-26-1905	07/21/1999	10/01/1999	09/01/1999	12/07/2012
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: The rule is justified so counties may gauge their production against the norm for review appraisals using a single appraiser.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/178/Final/RULE 3.15.3.pdf				
3.15.4 Review Appraisal Program Using Data Gatherers and Review Appraisers				ID#: 179
Statutory Authority: ACA 26-26-1905	07/21/1999	10/01/1999	09/01/1999	12/07/2012
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: The rule is justified so the counties may gauge their production against the norm in review appraisals using Data Gatherers and Review Appraisers.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/179/Final/RULE 3.15.4.pdf				
3.16 Allowable Expenses				ID#: 180
Statutory Authority: ACA 26-26-1905	07/11/1999	10/01/1999	09/01/1999	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: The rule is justified so the counties will know what expenses will be reimbursed and which will not.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/180/Final/RULE 3.16.pdf				

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3.17 Funding				ID#: 181
Statutory Authority: ACA 26-26-1905	07/11/1999	10/01/1999	09/01/1999	03/03/2002
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: The rule is justified so the counties will know the procedure for reimbursement of reappraisal expenses.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/181/Final/RULE 3.17.pdf				
3.18 In-House Reappraisal Plans - Signature Requirements				ID#: 182
Statutory Authority: ACA 26-26-1905	07/22/1999	10/01/1999	09/01/1999	12/20/2006
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: The rule is justified so the counties will know who's signatures are necessary on the plan. The county judge is the chief financial officer of the county by law. The Appraisal Manager is required because the ACD looks to him/her to see that the appraisal is done appropriately. The principal of the reappraisal company is required in order to bind the company to the plan (contract).				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/182/Final/RULE 3.18.pdf				
3.19 Contracted Reappraisal Plans - Signature Requirements				ID#: 183
Statutory Authority: ACA 26-26-1905	07/21/1999	10/01/1999	09/01/1999	12/20/2006
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: The rule is justified so that the counties will know what signatures on the plan are required when the appraisal is contracted out. The county judge is the chief financial officer of the county and all payments by the county must come through him. The Appraisal Manager is required because the ACD looks to him/her to see that the reappraisal is done appropriately. The county assessor is also responsible for the reappraisal and is accountable to see that it is done correctly.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/183/Final/RULE 3.19.pdf				
3.20 Progress Reports From Appraisal Manager To ACD				ID#: 184
Statutory Authority: ACA 26-26-1905	07/11/1999	10/01/1999	09/01/1999	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: The rule is justified so the ACD will know the progress of the reappraisal and that monthly reimbursement payments are justified.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/184/Final/RULE 3.20.pdf				

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	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
3.21 Reimbursement To Counties In Equal Payments				ID#: 185
Statutory Authority: ACA 26-26-1905	07/13/1999	10/01/1999	09/01/1999	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: The rule is justified for stability in that the counties will be able too anticipate the monthly amount they will be receiving.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/185/Final/RULE 3.21.pdf				
3.22 Direct Deposits				ID#: 186
Statutory Authority: ACA 26-26-1905	07/13/1999	10/01/1999	09/01/1999	12/20/2000
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedure, forms and instructions.				
Enforce: The rule is justified for efficiency and ease of operation.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/186/Final/RULE 3.22.pdf				
3.23 Revenue Shortfalls				ID#: 187
Statutory Authority: ACA 26-26-1905	07/12/1999	10/01/1999	09/01/1999	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: The rule is justified to avoid surprise if there is a shortfall in the funds available for state reimbursement.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/187/Final/RULE 3.23.pdf				
3.24 ACD To Conduct Performance Audits				ID#: 188
Statutory Authority: ACA 26-26-1905	07/13/1999	10/01/1999	09/01/1999	03/03/2002
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: The rule is justified to assure that the reappraisal is progressing as planned.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/188/Final/RULE 3.24.pdf				
3.25 Scope Of Phase One Performance Audits				ID#: 189
Statutory Authority: ACA 26-26-1905	07/11/1999	10/01/1999	09/01/1999	12/20/2000
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: The rule is justified so the county and/or contractor will know what the ACD will be looking for in the progress audit of the first phase of the reappraisal.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/189/Final/RULE 3.25.pdf				

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3.26 Design Of Property Record Cards				ID#: 190
Statutory Authority: ACA 26-26-1905	07/21/1999	10/01/1999	09/01/1999	07/23/2014
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: The rule is justified for uniformity in that Assessors are required to keep property record cards on each parcel of property in their county.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/190/Final/RULE 3.26.pdf				
3.27 Scope of Phase Two Performance Audits				ID#: 191
Statutory Authority: ACA 26-26-1905	07/21/1999	10/01/1999	09/01/1999	12/20/2000
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency requirement				
Enforce: The rule is justified so the counties and/or contractors will know what the ACD is looking for in the phase two performance audit.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/191/Final/RULE 3.27.pdf				
3.28.1 Neighborhood Delineation For Residential Neighborhoods				ID#: 192
Statutory Authority: ACA 26-26-1905	07/11/1999	10/01/1999	09/01/1999	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency shall adopt rules for all procedures including forms and instructions.				
Enforce: The rule is justified because neighborhoods consisting of areas of like characteristics are used in the mass appraisal process. Counties and/or contractors as well as taxpayers need to know what neighborhood factors are or were used in the appraisal of a particular parcel of property.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/192/Final/RULE 3.28.1.pdf				
3.28.2 Neighborhood Delineation For Commercial Neighborhoods				ID#: 597
Statutory Authority: ACA 26-26-1905	07/22/1999	10/01/1999	09/01/1999	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-293				
Requirement Statement: Agency shall adopt rules for all procedures including forms and instructions.				
Enforce: The rule is justified because commercial neighborhoods are areas or groups of property that have like characteristics. Counties and/or contractors as well as taxpayers need to know what neighborhood factors are or were used in the appraisal of a particular commercial property.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/597/Final/RULE 3.28.2.pdf				

Rules by Subject Matter Interim Committee Recommendations

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
3.28.3 Neighborhood Delineation for Rural Areas				ID#: 639
Statutory Authority: ACA 26-26-1905	07/22/1999	10/01/1999	09/01/1999	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency shall adopt rules for all procedures including forms and processes.				
Enforce: The rule is justified in that rural areas are or may be grouped together according too similar characteristics for mass appraisal purposes. Counties and/or contractors, as well as taxpayers need to know the neighborhood characteristics used in appraisal of a particular property.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/639/Final/RULE 3.28.3.pdf				
3.29 Location Factors				ID#: 263
Statutory Authority: ACA 26-26-1905	03/23/2001	07/03/2001	06/05/2001	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency shall adopt rules for all procedures including forms and instructions.				
Enforce: The rule is justified because location factors are used in the mass appraisal process to adjust for differences in costs from one area to another. Counties and/or contractors as well as tax payers need to know what location factor was used in the appraisal of a particular property and how it was determined.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/263/Final/RULE 3.29.pdf				
3.30 Minimum Acceptable Standards For Performance Audits				ID#: 598
Statutory Authority: ACA 26-26-1905	07/16/1999	10/01/1999	09/01/1999	12/07/2012
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency shall adopt rules for procedures including forms and instructions.				
Enforce: The rule is justified so counties and/or contractors as well as taxpayers need to know the standards the appraisers are being held to by the ACD when they do a performance audit.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/598/Final/RULE 3.30.pdf				
3.31 Failure to Comply with Standards of Performance Audit				ID#: 264
Statutory Authority: ACA 25-15-203, ACA 26-26-1905	07/17/1999	10/01/1999	09/01/1999	09/25/2008
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-16-203				
Requirement Statement: Agency shall adopt rules for all procedures including forms and instructions.				
Enforce: The rule is justified in that counties and/or contractors need to know the consequences of failing a performance audit and their right to a hearing.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/264/Final/RULE 3.31.pdf				
3.32 Misrepresentation				ID#: 599
Statutory Authority: Act 1185/1999	05/16/1999	10/01/1999	09/01/1999	07/05/2004
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: The rule is justified to provide notice of for consequences if misrepresentations are made to the ACD.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/599/Final/RULE 3.32.pdf				

Rules by Subject Matter Interim Committee Recommendations

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
3.33 Force Majeure				ID#: 600
Statutory Authority: ACA 26-26-1905	06/07/1999	10/01/1999	09/01/1999	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: The continuation of the rule is justified so that counties and contractors as well as members of the public may be aware that the ACD may grant additional time when delays in the completion of a reassessment plan are caused by an act of God or force majeure.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/600/Final/RULE 3.33.pdf				
3.34 CAMA Systems Required				ID#: 603
Statutory Authority: ACA 26-26-1905	04/07/1999	10/01/1999	09/01/1999	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified so counties and contractors as well as members of the public are aware that a county must have a Computer Assessed Mass Appraisal (CAMA) system in place to be eligible for reappraisal funding by the state.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/603/Final/RULE 3.34.pdf				
3.35 Computer Data Property Of County				ID#: 604
Statutory Authority: ACA 26-26-1905	07/03/1999	10/01/1999	09/01/1999	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified to avoid misunderstanding as to the ownership of CAMA data.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/604/Final/RULE 3.35.pdf				
3.36 Required Repoports				ID#: 605
Statutory Authority: ACA 26-26-1905	06/12/1999	10/01/1999	09/01/1999	12/07/2012
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/605/Final/RULE 3.36.pdf				
3.37 Downloading CAMA Data				ID#: 606
Statutory Authority: ACA 26-26-1905	07/23/1999	10/01/1999	09/01/1999	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/606/Final/RULE 3.37.pdf				

Rules by Subject Matter Interim Committee Recommendations

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
3.38 Bid Specs For Contracted Reappraisals				ID#: 607
Statutory Authority: ACA 26-26-1905	05/07/1999	10/01/1999	09/01/1999	12/07/2012
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/607/Final/RULE 3.38.pdf				
3.39 Bids Required For Contracted Reappraisals				ID#: 608
Statutory Authority: ACA 26-26-1905	03/06/1999	10/01/1999	09/01/1999	12/07/2012
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/608/Final/RULE 3.39.pdf				
3.41 Reappraisal Plans Required				ID#: 610
Statutory Authority: ACA 26-26-1905	04/06/1999	10/01/1999	09/01/1999	03/03/2002
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/610/Final/RULE 3.41.pdf				
3.42 Reappraisal Budgets Required				ID#: 611
Statutory Authority: ACA 26-26-1905	04/06/1999	10/01/1999	09/01/1999	12/07/2012
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/611/Final/RULE 3.42.pdf				
3.43 Reappraisal Contracts Required				ID#: 612
Statutory Authority: ACA 26-26-1905	07/02/1999	10/01/1999	09/01/1999	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/612/Final/RULE 3.43.pdf				

Rules by Subject Matter Interim Committee Recommendations

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
3.44 Rejection of Reappraisal Plans				ID#: 640
Statutory Authority: ACA 26-26-1905 <input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203 Requirement Statement: Agency required to adopt rules for all proceedings, forms and instructions. Enforce: Continuation of the rule is justified for clarification. Subject Matter Committee: Revenue & Taxation Committees Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/640/Final/RULE 3.44.pdf	04/07/1999	10/01/1999	09/01/1999	
3.45 Conflicts with Acts 440 and 836 of 1997				ID#: 675
Statutory Authority: ACA 26-26-1905 <input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203 Requirement Statement: Agency required to adopt rules for all proceedings, forms and instructions. Enforce: Continuation of the rule is justified for clarification. Subject Matter Committee: Revenue & Taxation Committees Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/675/Final/RULE 3.45.pdf	07/06/1999	10/01/1999	09/01/1999	03/03/2002
3.46 Special Needs				ID#: 641
Statutory Authority: ACA 26-26-1905 <input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203 Requirement Statement: Agency required to adopt rules for all proceedings, forms and instructions. Enforce: Continuation of the rule is justified for clarification. Subject Matter Committee: Revenue & Taxation Committees Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/641/Final/RULE 3.46.pdf	07/07/1999	10/01/1999	09/01/1999	
3.47 Minimum Qualifications for Appraisal Tasks				ID#: 642
Statutory Authority: ACA 26-26-1905 <input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203 Requirement Statement: Agency required to adopt rules for all proceedings, forms and instructions. Enforce: Continuation of the rule is justified for clarification. Subject Matter Committee: Revenue & Taxation Committees Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/642/Final/RULE 3.47.pdf	07/07/1999	10/01/1999	09/01/1999	
3.47.1 Minimum Qualifications for Appraisal Manager				ID#: 643
Statutory Authority: Act 1185 of 1999 <input checked="" type="checkbox"/> Required under State or Federal Law: ACA 26-26-1905 Requirement Statement: Agency required to adopt rules for all proceedings, forms and instructions. Enforce: Continuation of the rule is justified for clarification. Subject Matter Committee: Revenue & Taxation Committees Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/643/Final/RULE 3.47.1.pdf	06/21/1999	10/01/1999	09/01/1999	

Rules by Subject Matter Interim Committee Recommendations

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
3.47.2 Minimum Qualifications for Other Appraisal Tasks				ID#: 644
Statutory Authority: ACA 26-26-1905	06/05/1999	10/01/1999	09/01/1999	12/01/2000
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-2-203				
Requirement Statement: Agency required to adopt rules for all proceedings, forms and instructions.				
Enforce: Continuation of the rule is justified for clarification..				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/644/Final/RULE 3.47.2.pdf				
3.48 Maximum Annual Funding for Reappraisals/Reviews				ID#: 645
Statutory Authority: ACA 26-26-1905	06/05/1999	10/01/1999	09/01/1999	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all proceedings, forms and instructions.				
Enforce: Continuation of the rule is justified for clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/645/Final/RULE 3.48.pdf				
3.50 Assessors Duties Other than Reappraisal Costs not Eligible for Funding				ID#: 647
Statutory Authority: ACA 26-26-1905	07/02/1999	10/01/1999	09/01/1999	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all proceedings, forms and instructions.				
Enforce: Continuation of the rule is justified for clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/647/Final/RULE 3.50.pdf				
3.51 Definitions Relating to Chapter 3 Rules				ID#: 648
Statutory Authority: ACA 26-26-1905	05/07/1999	10/01/1999	09/01/1999	04/26/2010
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all proceedings, forms and instructions.				
Enforce: Continuation of the rule is justified for clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/648/Final/RULE 3.51.pdf				
3.52 Waiver				ID#: 649
Statutory Authority: ACA 26-26-1905	06/21/1999	10/01/1999	09/01/1999	03/03/2002
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all proceedings, forms and instructions.				
Enforce: Continuation of the rule is justified for clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/649/Final/RULE 3.52.pdf				

Rules by Subject Matter Interim Committee Recommendations

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
4.01 Procedures Generally - Extension of Levy Date				ID#: 650
Statutory Authority: ACA 14-14-904 <input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203 Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions. Enforce: Continuation of the rule is justified for clarification. Subject Matter Committee: Revenue & Taxation Committees Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/650/Final/RULE 4.01.pdf	06/23/1999	10/01/1999	09/01/1999	
4.02 General Authority to Promulgate Rules and Regulations & Perscribe Forms				ID#: 651
Statutory Authority: ACA 25-15-203, ACA 26-24-107, ACA 26-26-308, ACA 26-26-409 <input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203 Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions. Enforce: Continuation of the rule is justified for information and clarification. Subject Matter Committee: Revenue & Taxation Committees Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/651/Final/RULE 4.02.pdf	06/23/1999	10/01/1999	09/09/1999	
4.03 Extention of Time				ID#: 652
Statutory Authority: ACA 26-26-108, ACA 26-26-1905 <input checked="" type="checkbox"/> Required under State or Federal Law: ACA 26-26-1905 Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions. Enforce: Continuation of the rule is justified for information and clarification. Subject Matter Committee: Revenue & Taxation Committees Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/652/Final/RULE 4.03.pdf	06/21/1999	10/01/1999	09/01/1999	
4.04 Ratio of Assessed Value to Market Value - Effect on State Aid or Turn-Back Funds				ID#: 653
Statutory Authority: ACA 26-26-1905 <input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203 Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions. Enforce: Continuation of the rule is justified for information and clarification. Subject Matter Committee: Revenue & Taxation Committees Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/653/Final/RULE 4.04.pdf	06/23/1999	10/01/1999	09/01/1999	
4.04.1a Purpose, Authority, and Objective of Ratio Study Rules				ID#: 889
Statutory Authority: ACA 26-26-1905 <input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203 Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions. Enforce: Continuation of the rule is justified for information and clarification. Subject Matter Committee: Revenue & Taxation Committees Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/889/Final/RULE 4.04.1a.pdf	05/04/1999	09/01/1999	10/01/1999	07/23/2014

Rules by Subject Matter Interim Committee Recommendations

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
4.04.1b Ratio Study Required Dates				ID#: 676
Statutory Authority: ACA 26-26-1905	06/08/2008	10/14/2008	09/14/2008	07/23/2014
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for information and clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/676/Final/RULE 4.04.1b.pdf				
4.04.1c Sales Used In Ratio Studies				ID#: 677
Statutory Authority: ACA 26-26-1905	07/24/2008	10/14/2008	09/14/2008	07/23/2014
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for information and clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/677/Final/RULE 4.04.1c.pdf				
4.04.1d Adjustment Of Sales For Ratio Studies				ID#: 937
Statutory Authority: ACA 26-26-1905	07/19/2006	12/20/2006	11/20/2006	07/23/2014
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for information and clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/937/Final/RULE 4.04.1d.pdf				
4.04.1e Compliance With Ratio Studies Standards Required				ID#: 887
Statutory Authority: ACA 26-26-1905	07/05/1999	10/01/1999	09/01/1999	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for information and clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/887/Final/RULE 4.04.1e.pdf				
4.04.1f Appeal Of Results Of Ratio Study Findings				ID#: 888
Statutory Authority: ACA 26-26-1905	07/03/1999	10/01/1999	09/01/1999	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for information and clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/888/Final/RULE 4.04.1f.pdf				

Rules by Subject Matter Interim Committee Recommendations

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
4.04.1g Other Components Of Ratio Study				ID#: 938
Statutory Authority: ACA 26-26-1905	06/07/1999	10/01/1999	09/01/1999	07/23/2014
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for information and clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/938/Final/RULE 4.04.1g.pdf				
4.05 General Rules for Appraisal Contractors				ID#: 655
Statutory Authority: ACA 26-26-1905	06/24/1999	10/01/1999	09/01/1999	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for information and clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/655/Final/RULE 4.05.pdf				
4.05.1 Removal of Appraisal Company				ID#: 891
Statutory Authority: ACA 26-26-1905	05/25/2004	07/20/2004	06/20/2004	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for information and clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/891/Final/RULE 4.05.1.pdf				
4.06 Countywide Reappraisal of Property				ID#: 656
Statutory Authority: ACA 26-26-306 & ACA 26-26-308	06/23/1999	10/01/1999	09/01/1999	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for reference to authority.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/656/Final/RULE 4.06.pdf				
4.07 Completion of Reappraisal - Suspension of Penalties				ID#: 657
Statutory Authority: ACA 26-26-307 & ACA 26-26-308, ACA 26-26-1905	07/07/1999	10/01/1999	09/01/1999	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for information and clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/657/Final/RULE 4.07.pdf				

Rules by Subject Matter Interim Committee Recommendations

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
4.08 Procedure for Adjustment of Taxes After Reappraisal or Reassessment of Property				ID#: 658
Statutory Authority: ACA 26-26-402 & ACA 26-26-409, ACA 26-26-1905	07/08/1999	10/01/1999	09/01/1999	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for information and clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/658/Final/RULE 4.08.pdf				
4.08.1 Definaitons Relating To Amendment 59 and Act 848 Of 1981				ID#: 893
Statutory Authority: Aca 25-15-203	07/19/1999	10/01/1999	09/01/1999	09/25/2008
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for information and clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/893/Final/RULE 4.08.1.pdf				
4.08.2 Definitions Relating To Amendment 79				ID#: 894
Statutory Authority: Aca 25-15-203	06/06/1999	10/01/1999	09/01/1999	12/07/2012
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for information and clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/894/Final/RULE 4.08.2.pdf				
4.09 Comprehensive Countywide Reappraisals - Applicability				ID#: 659
Statutory Authority: ACA 26-26-401 & 26-26-410, ACA 25-15-203	07/06/1999	10/01/1999	09/01/1999	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for information and clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/659/Final/RULE 4.09.pdf				
4.10 Certification of Assessed Value Data				ID#: 660
Statutory Authority: ACA 26-26-403 & 26-26-410	06/16/1999	10/01/1999	09/01/1999	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for information and clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/660/Final/RULE 4.10.pdf				

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	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
4.11 Computation and Certification Form				ID#: 661
Statutory Authority: ACA 26-26-404 & ACA 26-26-410	06/20/1999	10/01/1999	09/01/1999	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for information and clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/661/Final/RULE 4.11.pdf				
4.12 Personal Property Interim Millage Adjustment				ID#: 662
Statutory Authority: ACA 26-26-405 & ACA 26-26-410	06/09/1999	10/01/1999	09/01/1999	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for information and clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/662/Final/RULE 4.12.pdf				
4.13 Valuation Guidelines				ID#: 663
Statutory Authority: ACA 26-26-304 & ACA 26-26-407	07/08/1999	10/01/1999	09/01/1999	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for information and clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/663/Final/RULE 4.13.pdf				
4.14 Implementation of Millage Rollback In Fringe School Districts				ID#: 664
Statutory Authority: ACA 26-26-408 & ACA 26-26-410	06/10/1999	10/01/1999	09/01/1999	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for information and clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/664/Final/RULE 4.14.pdf				
4.15 Training Criteria for Appraisers				ID#: 665
Statutory Authority: ACA 26-26-503	07/02/1999	10/01/1999	09/01/1999	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for information and clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/665/Final/RULE 4.15.pdf				

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	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
4.16 Property Used For Other Than Church Purposes				ID#: 895
Statutory Authority: ACA 26-26-1113 and Act 1040 of 1987	05/13/1999	10/01/1999	09/01/1999	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for information and clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/895/Final/RULE 4.16.pdf				
4.17 Assessment Of Personal Property Taxes by Mail Or By Telephone				ID#: 667
Statutory Authority: ACA 26-26-1114	06/01/1999	10/01/1999	09/01/1999	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for information and clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/667/Final/RULE 4.17.pdf				
4.18 Valuation Procedures				ID#: 668
Statutory Authority: ACA 26-26-1202	07/21/1999	10/01/1999	09/01/1999	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for information and clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/668/Final/RULE 4.18.pdf				
4.19 Uniform Notice Of Real Estate Value Change				ID#: 669
Statutory Authority: ACA 25-15-2CA	05/22/1999	10/01/1999	09/01/1999	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for information and clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/669/Final/RULE 4.19.pdf				
4.19.1 Uniform Notice Of Newly Discovered/Newly Constructed Property				ID#: 898
Statutory Authority: Amd. 79 Ark Constitution, ACA 25-15-203	05/02/2014	07/23/2014	06/23/2014	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for information and clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/898/Final/RULE 4.19.1.pdf				

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	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
4.20 Homestead Credit Application Verification				ID#: 896
Statutory Authority: Amd. 79 Ark Constitution, ACA 25-15-203	01/02/2002	03/03/2002	02/03/2002	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for information and clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/896/Final/RULE 4.20.pdf				
4.21 Authority To Promulgate Rules and Regulations for the Implementation of Uniform CAMA Standards				ID#: 900
Statutory Authority: Act 1417 of 2005, ACA 25-15-203	04/13/2005	07/01/2005	06/01/2005	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for information and clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/900/Final/RULE 4.21.pdf				
4.22 CAMA Standards and System Compliance Certification				ID#: 901
Statutory Authority: Act 1417 of 2005, ACA 25-15-203	04/14/2005	07/01/2005	06/01/2005	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for information and clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/901/Final/RULE 4.22.pdf				
4.23 Creation and Purpose of the Arkansas CAMA Compliance and Certification Advisory Board				ID#: 902
Statutory Authority: Act 1417 of 2005, ACA 25-15-203	04/09/2005	07/01/2005	06/01/2005	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for information and clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/902/Final/RULE 4.23.pdf				
4.24 Appointment and Terms of Service of Members of the CAMA Compliance and Certification Advisory Board				ID#: 903
Statutory Authority: Act 1417 of 2005, ACA 25-15-203	05/21/2014	07/23/2014	06/23/2014	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for information and clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/903/Final/RULE 4.24.pdf				

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	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
4.25 Organization And Meetings Of The Board				ID#: 904
Statutory Authority: Act 1417 of 2005, ACA 25-15-203	04/21/2005	07/01/2005	06/01/2005	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for information and clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/904/Final/RULE 4.25.pdf				
4.26 Testing Of CAMA System				ID#: 905
Statutory Authority: Act 1417 of 2005, ACA 25-15-203	05/03/2005	07/01/2005	06/01/2005	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for information and clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/905/Final/RULE 4.26.pdf				
4.27 Use Problems				ID#: 906
Statutory Authority: Act 1417 of 2005, ACA 25-15-203	05/07/2005	07/01/2005	06/01/2005	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for information and clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/906/Final/RULE 4.27.pdf				
4.28 Penalties In The Event Of Noncompliance				ID#: 907
Statutory Authority: Act 1417 of 2005, ACA 25-15-203	05/09/2005	07/01/2005	06/01/2005	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-2-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for information and clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/907/Final/RULE 4.28.pdf				
4.29 Change In Market Value Between Reappraisals				ID#: 908
Statutory Authority: Act 1417 of 2005, ACA 25-15-203	05/13/2014	07/23/2014	06/23/2014	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency is required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for information and clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/908/Final/RULE 4.29.pdf				

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	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
5.01 Uniform Reporting of Assessments				ID#: 909
Statutory Authority: ACA 28-28-108 and 28-28-304, ACA 25-15-203	04/10/2006	06/16/2006	05/16/2006	12/20/2006
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for information and clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/909/Final/RULE 5.01.pdf				
5.02 Uniform Reporting Of Delinquent Taxes				ID#: 910
Statutory Authority: ACA 28-28-108 and 28-28-304, ACA 25-15-203	04/16/2006	06/23/2006	05/23/2006	07/23/2014
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for information and clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/910/Final/RULE 5.02.pdf				
5.04 Responsibilities Of Those Providing Information				ID#: 911
Statutory Authority: ACA 26-28-108 and 26-28-304, ACA 25-15-203	09/25/2006	12/20/2006	11/20/2006	07/23/2014
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for information and clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/911/Final/RULE 5.04.pdf				
Appendix - Assessment Coordination Department Valuation Guides And Forms				ID#: 912
Statutory Authority: ACA 25-2-105 & 26-24-107 (Act 436 of 1997)	07/20/1999	10/01/1999	09/01/1999	07/23/2014
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 25-15-203				
Requirement Statement: Agency required to adopt rules for all procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for information and clarification.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/912/Final/APPENDIX.pdf				