

# Rules by Recommended Committee Assignments

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
<b>Revenue &amp; Taxation Committees</b>				
<b>Assessment Coordination Department</b>				
<b>Enforce</b>				
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.			
Link to Rule Document:	<a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/157/Final/RULE 1.01.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/157/Final/RULE 1.01.pdf</a>			
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.			
Link to Rule Document:	<a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/158/Final/RULE 1.02.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/158/Final/RULE 1.02.pdf</a>			
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.			
Link to Rule Document:	<a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/159/Final/RULE 1.03.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/159/Final/RULE 1.03.pdf</a>			
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.			
Link to Rule Document:	<a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/160/Final/RULE 1.04.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/160/Final/RULE 1.04.pdf</a>			
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.			
Link to Rule Document:	<a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/161/Final/RULE 1.05.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/161/Final/RULE 1.05.pdf</a>			

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
<b>1.06 Assessment Coordination Department Best Practices Advisory Group</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/1356/Final/RULE 1.06.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/1356/Final/RULE 1.06.pdf</a>				
<b>2.01 Petition For Declaratory Orders</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/162/Final/RULE 2.01.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/162/Final/RULE 2.01.pdf</a>				
<b>2.02 Public Right to Petition</b>				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 its right to petition the Department to issue, change or repeal a rule.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/164/Final/RULE 2.02.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/164/Final/RULE 2.02.pdf</a>				
<b>2.03 Administrative Hearing Advisory Board</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/672/Final/RULE 2.03.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/672/Final/RULE 2.03.pdf</a>				
<b>2.04 Adjudicative Hearings</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/673/Final/RULE 2.04.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/673/Final/RULE 2.04.pdf</a>				

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<b>2.05 Computer Information System Data Integrity</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/674/Final/RULE 2.05.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/674/Final/RULE 2.05.pdf</a>				
<b>3.01 Appraisal Manager Examination</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/163/Final/RULE 3.01.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/163/Final/RULE 3.01.pdf</a>				
<b>3.02 Prerequisites For Appraisal Manager Exam</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/936/Final/RULE 3.02.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/936/Final/RULE 3.02.pdf</a>				
<b>3.04 Administration of Appraisal Manager Exam</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/582/Final/RULE 3.04.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/582/Final/RULE 3.04.pdf</a>				
<b>3.05 Submission of Reappraisal Plans</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/166/Final/RULE 3.05.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/166/Final/RULE 3.05.pdf</a>				
<b>3.09 Format For Reappraisal Plans</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/590/Final/RULE 3.09.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/590/Final/RULE 3.09.pdf</a>				

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<b>3.10 Parcel Count Information</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/169/Final/RULE 3.10.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/169/Final/RULE 3.10.pdf</a>				
<b>3.11 Order Of Reappraisal Progress</b>				ID#: 170
Statutory Authority: ACA 26-26-1905	07/21/1999	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 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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/170/Final/RULE 3.11.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/170/Final/RULE 3.11.pdf</a>				
<b>3.12 Appraisal Manager To Be Named In Reappraisal Plan</b>				ID#: 593
Statutory Authority: ACA 26-26-1905	07/11/1999	10/01/1999	09/01/1999	12/07/2012
<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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/593/Final/RULE 3.12.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/593/Final/RULE 3.12.pdf</a>				
<b>3.13 Existing Resources</b>				ID#: 172
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 to assure resources are not duplicated and thus unnecessarily depleting reappraisal funds.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/172/Final/RULE 3.13.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/172/Final/RULE 3.13.pdf</a>				
<b>3.14 Reappraisal Budgets</b>				ID#: 173
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 necessary to assure reliable reappraisal results and avoid waste of reappraisal funds.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/173/Final/RULE 3.14.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/173/Final/RULE 3.14.pdf</a>				
<b>3.15 Minimum Expected Production Levels For In-House Reappraisals</b>				ID#: 174
Statutory Authority: Act 1185 of 1999	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 to the norm.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/174/Final/RULE 3.15.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/174/Final/RULE 3.15.pdf</a>				

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
<b>3.15.1 Full Reappraisal Program Using Single Appraisers</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/175/Final/RULE 3.15.1.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/175/Final/RULE 3.15.1.pdf</a>				
<b>3.15.2 Full Reappraisal Program Using Data Gatherers And Review Appraisers</b>				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				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/176/Final/RULE 3.15.2.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/176/Final/RULE 3.15.2.pdf</a>				
<b>3.15.3 Review Appraisal Program Using Single Appraisers</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/178/Final/RULE 3.15.3.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/178/Final/RULE 3.15.3.pdf</a>				
<b>3.15.4 Review Appraisal Program Using Data Gatherers and Review Appraisers</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/179/Final/RULE 3.15.4.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/179/Final/RULE 3.15.4.pdf</a>				
<b>3.16 Allowable Expenses</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/180/Final/RULE 3.16.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/180/Final/RULE 3.16.pdf</a>				
<b>3.17 Funding</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/181/Final/RULE 3.17.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/181/Final/RULE 3.17.pdf</a>				

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<b>3.18 In-House Reappraisal Plans - Signature Requirements</b>				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).				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/182/Final/RULE 3.18.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/182/Final/RULE 3.18.pdf</a>				
<b>3.19 Contracted Reappraisal Plans - Signature Requirements</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/183/Final/RULE 3.19.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/183/Final/RULE 3.19.pdf</a>				
<b>3.20 Progress Reports From Appraisal Manager To ACD</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/184/Final/RULE 3.20.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/184/Final/RULE 3.20.pdf</a>				
<b>3.21 Reimbursement To Counties In Equal Payments</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/185/Final/RULE 3.21.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/185/Final/RULE 3.21.pdf</a>				
<b>3.22 Direct Deposits</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/186/Final/RULE 3.22.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/186/Final/RULE 3.22.pdf</a>				
<b>3.23 Revenue Shortfalls</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/187/Final/RULE 3.23.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/187/Final/RULE 3.23.pdf</a>				

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
<b>3.24 ACD To Conduct Performance Audits</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/188/Final/RULE 3.24.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/188/Final/RULE 3.24.pdf</a>				
<b>3.25 Scope Of Phase One Performance Audits</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/189/Final/RULE 3.25.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/189/Final/RULE 3.25.pdf</a>				
<b>3.26 Design Of Property Record Cards</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/190/Final/RULE 3.26.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/190/Final/RULE 3.26.pdf</a>				
<b>3.27 Scope of Phase Two Performance Audits</b>				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 25-15-205				
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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/191/Final/RULE 3.27.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/191/Final/RULE 3.27.pdf</a>				
<b>3.28.1 Neighborhood Delineation For Residential Neighborhoods</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/192/Final/RULE 3.28.1.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/192/Final/RULE 3.28.1.pdf</a>				
<b>3.28.2 Neighborhood Delineation For Commercial Neighborhoods</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/597/Final/RULE 3.28.2.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/597/Final/RULE 3.28.2.pdf</a>				

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
<b>3.28.3 Neighborhood Delineation for Rural Areas</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/639/Final/RULE 3.28.3.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/639/Final/RULE 3.28.3.pdf</a>				
<b>3.29 Location Factors</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/263/Final/RULE 3.29.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/263/Final/RULE 3.29.pdf</a>				
<b>3.30 Minimum Acceptable Standards For Performance Audits</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/598/Final/RULE 3.30.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/598/Final/RULE 3.30.pdf</a>				
<b>3.31 Failure to Comply with Standards of Performance Audit</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/264/Final/RULE 3.31.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/264/Final/RULE 3.31.pdf</a>				
<b>3.32 Misrepresentation</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/599/Final/RULE 3.32.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/599/Final/RULE 3.32.pdf</a>				
<b>3.33 Force Majeure</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/600/Final/RULE 3.33.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/600/Final/RULE 3.33.pdf</a>				



	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
<b>3.34 CAMA Systems Required</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/603/Final/RULE_3.34.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/603/Final/RULE_3.34.pdf</a>				
<b>3.35 Computer Data Property Of County</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/604/Final/RULE_3.35.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/604/Final/RULE_3.35.pdf</a>				
<b>3.36 Required Repoorts</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/605/Final/RULE_3.36.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/605/Final/RULE_3.36.pdf</a>				
<b>3.37 Downloading CAMA Data</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/606/Final/RULE_3.37.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/606/Final/RULE_3.37.pdf</a>				
<b>3.38 Bid Specs For Contracted Reappraisals</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/607/Final/RULE_3.38.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/607/Final/RULE_3.38.pdf</a>				
<b>3.39 Bids Required For Contracted Reappraisals</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/608/Final/RULE_3.39.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/608/Final/RULE_3.39.pdf</a>				

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
<b>3.41 Reappraisal Plans Required</b>				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 proceedings, forms and instructions.				
Enforce: Continuation of the rule is justified for clarification.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/610/Final/RULE 3.41.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/610/Final/RULE 3.41.pdf</a>				
<b>3.42 Reappraisal Budgets Required</b>				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 proceedings, forms and instructions.				
Enforce: Continuation of the rule is justified for clarification.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/611/Final/RULE 3.42.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/611/Final/RULE 3.42.pdf</a>				
<b>3.43 Reappraisal Contracts Required</b>				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 proceedings, forms and instructions.				
Enforce: Continuation of the rule is justified for clarification.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/612/Final/RULE 3.43.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/612/Final/RULE 3.43.pdf</a>				
<b>3.44 Rejection of Reappraisal Plans</b>				ID#: 640
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 proceedings, forms and instructions.				
Enforce: Continuation of the rule is justified for clarification.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/640/Final/RULE 3.44.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/640/Final/RULE 3.44.pdf</a>				
<b>3.45 Conflicts with Acts 440 and 836 of 1997</b>				ID#: 675
Statutory Authority: ACA 26-26-1905	07/06/1999	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 proceedings, forms and instructions.				
Enforce: Continuation of the rule is justified for clarification.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/675/Final/RULE 3.45.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/675/Final/RULE 3.45.pdf</a>				
<b>3.46 Special Needs</b>				ID#: 641
Statutory Authority: 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 proceedings, forms and instructions.				
Enforce: Continuation of the rule is justified for clarification.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/641/Final/RULE 3.46.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/641/Final/RULE 3.46.pdf</a>				

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
<b>3.47 Minimum Qualifications for Appraisal Tasks</b>				ID#: 642
Statutory Authority: 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 proceedings, forms and instructions.				
Enforce: Continuation of the rule is justified for clarification.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/642/Final/RULE 3.47.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/642/Final/RULE 3.47.pdf</a>				
<b>3.47.1 Minimum Qualifications for Appraisal Manager</b>				ID#: 643
Statutory Authority: Act 1185 of 1999	06/21/1999	10/01/1999	09/01/1999	
<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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/643/Final/RULE 3.47.1.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/643/Final/RULE 3.47.1.pdf</a>				
<b>3.47.2 Minimum Qualifications for Other Appraisal Tasks</b>				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..				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/644/Final/RULE 3.47.2.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/644/Final/RULE 3.47.2.pdf</a>				
<b>3.48 Maximum Annual Funding for Reappraisals/Reviews</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/645/Final/RULE 3.48.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/645/Final/RULE 3.48.pdf</a>				
<b>3.50 Assessors Duties Other than Reappraisal Costs not Eligible for Funding</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/647/Final/RULE 3.50.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/647/Final/RULE 3.50.pdf</a>				
<b>3.51 Definitions Relating to Chapter 3 Rules</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/648/Final/RULE 3.51.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/648/Final/RULE 3.51.pdf</a>				

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<b>3.52 Waiver</b>				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 procedures, forms and instructions.				
Enforce: Continuation of the rule is justified for clarification.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/649/Final/RULE 3.52.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/649/Final/RULE 3.52.pdf</a>				
<b>4.01 Procedures Generally - Extension of Levy Date</b>				ID#: 650
Statutory Authority: ACA 14-14-904	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 clarification.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/650/Final/RULE 4.01.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/650/Final/RULE 4.01.pdf</a>				
<b>4.02 General Authority to Promulgate Rules and Regulations &amp; Perscribe Forms</b>				ID#: 651
Statutory Authority: ACA 25-15-203, ACA 26-24-107, ACA 26-26-308, ACA 26-26-409	06/23/1999	10/01/1999	09/09/1999	
<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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/651/Final/RULE 4.02.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/651/Final/RULE 4.02.pdf</a>				
<b>4.03 Extention of Time</b>				ID#: 652
Statutory Authority: ACA 26-26-108, ACA 26-26-1905	06/21/1999	10/01/1999	09/01/1999	
<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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/652/Final/RULE 4.03.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/652/Final/RULE 4.03.pdf</a>				
<b>4.04 Ratio of Assessed Value to Market Value - Effect on State Aid or Turn-Back Funds</b>				ID#: 653
Statutory Authority: ACA 26-26-1905	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 information and clarification.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/653/Final/RULE 4.04.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/653/Final/RULE 4.04.pdf</a>				
<b>4.04.1a Purpose, Authority, and Objective of Ratio Study Rules</b>				ID#: 889
Statutory Authority: ACA 26-26-1905	05/04/1999	09/01/1999	10/01/1999	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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/889/Final/RULE 4.04.1a.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/889/Final/RULE 4.04.1a.pdf</a>				

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
<b>4.04.1b Ratio Study Required Dates</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/676/Final/RULE 4.04.1b.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/676/Final/RULE 4.04.1b.pdf</a>				
<b>4.04.1c Sales Used In Ratio Studies</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/677/Final/RULE 4.04.1c.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/677/Final/RULE 4.04.1c.pdf</a>				
<b>4.04.1d Adjustment Of Sales For Ratio Studies</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/937/Final/RULE 4.04.1d.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/937/Final/RULE 4.04.1d.pdf</a>				
<b>4.04.1e Compliance With Ratio Studies Standards Required</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/887/Final/RULE 4.04.1e.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/887/Final/RULE 4.04.1e.pdf</a>				
<b>4.04.1f Appeal Of Results Of Ratio Study Findings</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/888/Final/RULE 4.04.1f.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/888/Final/RULE 4.04.1f.pdf</a>				
<b>4.04.1g Other Components Of Ratio Study</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/938/Final/RULE 4.04.1g.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/938/Final/RULE 4.04.1g.pdf</a>				

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
<b>4.05 General Rules for Appraisal Contractors</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/655/Final/RULE 4.05.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/655/Final/RULE 4.05.pdf</a>				
<b>4.05.1 Removal of Appraisal Company</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/891/Final/RULE 4.05.1.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/891/Final/RULE 4.05.1.pdf</a>				
<b>4.06 Countywide Reappraisal of Property</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/656/Final/RULE 4.06.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/656/Final/RULE 4.06.pdf</a>				
<b>4.07 Completion of Reappraisal - Suspension of Penalties</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/657/Final/RULE 4.07.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/657/Final/RULE 4.07.pdf</a>				
<b>4.08 Procedure for Adjustment of Taxes After Reappraisal or Reassessment of Property</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/658/Final/RULE 4.08.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/658/Final/RULE 4.08.pdf</a>				
<b>4.08.1 Definaitons Relating To Amendment 59 and Act 848 Of 1981</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/893/Final/RULE 4.08.1.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/893/Final/RULE 4.08.1.pdf</a>				

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
<b>4.08.2 Definitions Relating To Amendment 79</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/894/Final/RULE 4.08.2.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/894/Final/RULE 4.08.2.pdf</a>				
<b>4.09 Comprehensive Countywide Reappraisals - Applicability</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/659/Final/RULE 4.09.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/659/Final/RULE 4.09.pdf</a>				
<b>4.10 Certification of Assessed Value Data</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/660/Final/RULE 4.10.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/660/Final/RULE 4.10.pdf</a>				
<b>4.11 Computation and Certification Form</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/661/Final/RULE 4.11.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/661/Final/RULE 4.11.pdf</a>				
<b>4.12 Personal Property Interim Millage Adjustment</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/662/Final/RULE 4.12.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/662/Final/RULE 4.12.pdf</a>				
<b>4.13 Valuation Guidelines</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/663/Final/RULE 4.13.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/663/Final/RULE 4.13.pdf</a>				

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
<b>4.14 Implementation of Millage Rollback In Fringe School Districts</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/664/Final/RULE 4.14.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/664/Final/RULE 4.14.pdf</a>				
<b>4.15 Training Criteria for Appraisers</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/665/Final/RULE 4.15.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/665/Final/RULE 4.15.pdf</a>				
<b>4.16 Property Used For Other Than Church Purposes</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/895/Final/RULE 4.16.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/895/Final/RULE 4.16.pdf</a>				
<b>4.17 Assessment Of Personal Property Taxes by Mail Or By Telephone</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/667/Final/RULE 4.17.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/667/Final/RULE 4.17.pdf</a>				
<b>4.18 Valuation Procedures</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/668/Final/RULE 4.18.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/668/Final/RULE 4.18.pdf</a>				
<b>4.19 Uniform Notice Of Real Estate Value Change</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/669/Final/RULE 4.19.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/669/Final/RULE 4.19.pdf</a>				



	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
<b>4.19.1 Uniform Notice Of Newly Discovered/Newly Constructed Property</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/898/Final/RULE 4.19.1.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/898/Final/RULE 4.19.1.pdf</a>				
<b>4.20 Homestead Credit Application Verification</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/896/Final/RULE 4.20.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/896/Final/RULE 4.20.pdf</a>				
<b>4.21 Authority To Promulgate Rules and Regulations for the Implementation of Uniform CAMA Standards</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/900/Final/RULE 4.21.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/900/Final/RULE 4.21.pdf</a>				
<b>4.22 CAMA Standards and System Compliance Certification</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/901/Final/RULE 4.22.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/901/Final/RULE 4.22.pdf</a>				
<b>4.23 Creation and Purpose of the Arkansas CAMA Compliance and Certification Advisory Board</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/902/Final/RULE 4.23.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/902/Final/RULE 4.23.pdf</a>				
<b>4.24 Appointment and Terms of Service of Members of the CAMA Compliance and Certification Advisory Board</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/903/Final/RULE 4.24.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/903/Final/RULE 4.24.pdf</a>				

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<b>4.25 Organization And Meetings Of The Board</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/904/Final/RULE 4.25.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/904/Final/RULE 4.25.pdf</a>				
<b>4.26 Testing Of CAMA System</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/905/Final/RULE 4.26.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/905/Final/RULE 4.26.pdf</a>				
<b>4.27 Use Problems</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/906/Final/RULE 4.27.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/906/Final/RULE 4.27.pdf</a>				
<b>4.28 Penalties In The Event Of Noncompliance</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/907/Final/RULE 4.28.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/907/Final/RULE 4.28.pdf</a>				
<b>4.29 Change In Market Value Between Reappraisals</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/908/Final/RULE 4.29.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/908/Final/RULE 4.29.pdf</a>				
<b>5.01 Uniform Reporting of Assessments</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/909/Final/RULE 5.01.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/909/Final/RULE 5.01.pdf</a>				

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
<b>5.02 Uniform Reporting Of Delinquent Taxes</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/910/Final/RULE 5.02.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/910/Final/RULE 5.02.pdf</a>				
<b>5.04 Responsibilities Of Those Providing Information</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/911/Final/RULE 5.04.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/911/Final/RULE 5.04.pdf</a>				
<b>Appendix - Assessment Coordination Department Valuation Guides And Forms</b>				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.				
Link to Rule Document: <a href="http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/912/Final/APPENDIX.pdf">http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/129/Rules/912/Final/APPENDIX.pdf</a>				