

EXHIBIT E1-h

ASSESSMENT COORDINATION DEPARTMENT

(2068)

SUBJECT: Rule 3.42; Reappraisal Budgets Required

DESCRIPTION: This is a clarification of procedure and content of a reappraisal budget for counties doing their reappraisal in house.

~~Any~~ Each county that ~~is performing~~ undertakes an in-house reappraisal must submit a reappraisal budget attached to the reappraisal plan. The reappraisal budget shall be on a form designated by the ACD. The reappraisal budget shall include detailed projected expenses for personnel, office expenses and all other expenses associated with the reappraisal of real estate.

PUBLIC COMMENT: The department did not hold a public hearing. They did not receive any public comments.

The proposed effective date is September 15, 2012.

CONTROVERSY: This is not expected to be controversial.

FINANCIAL IMPACT: There is no financial impact.

LEGAL AUTHORIZATION: Arkansas Code § 26-26-1905 provides that a reappraisal management plan shall include a proposed budget. The Assessment Coordination Department shall follow preestablished department rules to determine whether a reappraisal plan is approved or rejected.

OK MBM 8/8

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**RULE 3.42
REAPPRAISAL BUDGETS REQUIRED**

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Adopted 10/01/99
Amended _____