

Stricken language would be deleted from and underlined language would be added to law as it existed prior to the 82nd General Assembly.

1 State of Arkansas
2 82nd General Assembly
3 Regular Session, 1999
4

As Engrossed: H2/5/99 H2/12/99

A Bill

Act 572 of 1999
HOUSE BILL 1299

5 By: Representatives T. Thomas, Courtway, Hunt, Taylor, Agee, Minton, Hendren, Bledsoe, Bennett,
6 *Wilkinson, Hausam*
7 By: Senators Brown, Scott
8
9

For An Act To Be Entitled

11 "AN ACT TO ESTABLISH THE ARKANSAS PROPERTY TAXPAYER
12 BILL OF RIGHTS; AND FOR OTHER PURPOSES. "
13

Subtitle

15 "AN ACT TO ESTABLISH THE ARKANSAS
16 PROPERTY TAXPAYER BILL OF RIGHTS. "
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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21 SECTION 1. This Act shall be referred to as the "Arkansas Property
22 Taxpayer Bill of Rights."
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24 SECTION 2. (a) It is the intent of this act that the following
25 objectives shall apply to the operation of the property tax system for
26 Arkansas taxpayers:

27 (1) To be taxed fairly and assessed equitably throughout the
28 state;

29 (2) To have access to information concerning how the system of
30 property taxation works and how their tax dollars are spent;

31 (3) To participate in the determination of tax rates or millage
32 rates levied in local taxing units;

33 (4) To fair and courteous treatment throughout the property tax
34 system;

35 (5) To review the reassessments and methodology used in
36 determining the value of their properties and that of comparable properties;

1 (6) To a prompt response by government officials to inquiries
2 regarding the value of their properties;

3 (7) To require government officials or others responsible for
4 valuation of property to review and correct any measurement error to the
5 nearest foot, clerical error, or other technical error which occurred in the
6 valuation of their property;

7 (8) To be sent a notice setting forth the following:

8 (A) The amount of any change in property value;

9 (B) The right of the taxpayer to appeal such a change; and

10 (C) The procedures which must be followed on appeal,
11 including the name, title, address and telephone number of the Secretary of
12 the Equalization Board to whom the appeal and any supporting documentation
13 should be directed; the deadline for requesting a hearing and the proof
14 required for adjustment of value;

15 (9) To complete all steps in the appeal process before paying any
16 disputed taxes;

17 (10) To receive written notification of the outcome of any
18 appeal; and

19 (11) To recover any overpayment of taxes resulting from erroneous
20 assessments within three (3) years after payment.

21 (b) The above enumerated rights shall be prominently displayed in each
22 assessor and collector office in Arkansas. The foregoing are goals and
23 objectives only and no person or entity shall have a civil cause of action for
24 any alleged breach or violation of any of these goals and objectives.

25 Provided however, that the preceding sentence shall not be interpreted or
26 construed to limit the rights of any taxpayer under any other law of this
27 state.

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29 SECTION 3. The following procedures shall be employed to ensure
30 taxpayers receive adequate notice of value changes:

31 (1) County wide reappraisals of real property shall be completed no
32 later than July 1 of the year in which the county wide reappraisal is
33 scheduled to be completed. Original valuations of newly discovered and newly
34 constructed real and personal property shall be completed no later than July 1
35 of each assessment year.

36 (2) Notice of value changes shall be sent to affected property owners

1 no later than ten (10) business days after July 1 of the assessment year. The
 2 notice of value changes shall include:

3 (A) The previous year's full and assessed value, the reassessed
 4 full and assessed value or the new full and assessed value resulting from an
 5 original assessment of newly discovered and newly constructed property.

6 (B) The time period for meeting with the assessor or
 7 representative to review the new valuation of the taxpayer's property.

8 (C) A statement that property owners have the right to appeal the
 9 new valuation to the county equalization board.

10 (D) The deadline to petition the equalization board to conduct a
 11 hearing to review the contested assessment.

12 (E) Summary of laws relating to the criteria established by the
 13 Supreme Court to uphold an assessment determination by the Equalization Board.

14 (3) Property owners shall have the right to have a meeting with the
 15 assessor or his or her representative for a change in value before petitioning
 16 the equalization board for a hearing. In order to accommodate property
 17 owners, the assessor or his or her representative shall conduct the informal
 18 hearings required by this section after normal business hours at least one (1)
 19 day per week.

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 21 SECTION 4. Arkansas Code 26-27-317 is amended to read as follows:

22 "§ 26-27-317. Applications for adjustment.

23 ~~(a) Any property owner, by petition or letter, may apply to the county~~
 24 ~~equalization board for the adjustment of the assessment of his own property or~~
 25 ~~that of another person as assessed by the county assessor. All applications~~
 26 ~~shall be made to the board on or before the third Monday in August.~~

27 ~~(b) Any property owner, in person, by agent, petition, or letter, may~~
 28 ~~apply to the board for the adjustment of the assessment of his own property or~~
 29 ~~that of another person as equalized by the board. All applications shall be~~
 30 ~~made to and considered by the board on or before the first Saturday next~~
 31 ~~preceding the third Monday in September.~~

32 (a) Any property owner, or an agent thereof, may apply in person, by
 33 petition, or letter to the Secretary of the county equalization board on or
 34 before the third Monday in August for the adjustment of the assessment on the
 35 property owner's property or that of another person as assessed by the county
 36 assessor.

1 (b) Property owners, or an agent thereof, may elect whether to
 2 personally appear before the equalization board or pursue the appeal by
 3 supplying written supporting documentation as to the adjustment sought and
 4 should so notify the Secretary of the Board who shall schedule a hearing at
 5 the property owner's convenience, if practical.

6 (c) The equalization board shall begin hearing appeals no later than
 7 the second Monday in August. On at least one (1) day each week, appeals shall
 8 be heard after normal business hours to accommodate working property owners.

9 (d) The county equalization board shall decide the merits of an
 10 adjustment of assessment application and notify the property owner of its
 11 decision in writing no later than ten (10) working days after the hearing.
 12 The board's notification shall state the following:

13 (1) The board's decision;

14 (2) The right of a property owner to appeal the board's decision
 15 to county court; and

16 (3) The deadline for petitioning the county court for a hearing."
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18 SECTION 5. Arkansas Code 26-27-318 is amended to read as follows:
 19 "26-27-318. Appeals to courts.

20 (a)(1) The assessor or any property owner who may feel aggrieved at the
 21 action of the county equalization board may appeal from the action of the
 22 board to the county court by filing petition of appeal with the clerk of the
 23 county court.

24 (2) ~~Except on appeals by the assessor, ten dollars (\$10.00) shall~~
 25 ~~be paid as cost to the~~ The clerk, ~~who~~ shall summon the members of the board
 26 and issue such process as the assessor, board, or county judge may request for
 27 witnesses and evidences of amount and value of property.

28 (b) No appeal to the county court shall be taken except by those who
 29 have first exhausted their remedy before the board, excepting all cases where
 30 the petitioner shall have had no opportunity to appear before the board.

31 (c) Appeals must be filed on or before the second Monday in October of
 32 each year and shall have preference over all matters in the court and shall be
 33 heard and order made on or before the first Monday in November. The county
 34 court shall notify the property owner or assessor of its decision, in writing,
 35 no later than twenty (20) working days after the property owner's appeal
 36 hearing or the second Monday in November, whichever is earlier. The

1 notification shall state the county court's decision, and that the property
2 owner may appeal the decision to the circuit court.

3 (d) No reduction shall be allowed except on evidence corroborative of
4 that of the owner.

5 (e) Upon an appeal, any owner of property in the county may appear and
6 be heard in support of or in opposition to the appeal.

7 (f)(1) *The county court shall acquire no jurisdiction to hear the*
8 *appeal unless the county clerk shall have first given notice of the appeal by*
9 *publication in ~~some~~ a daily or weekly newspaper published and having a bona*
10 *fide general circulation in the county, by one (1) insertion published not*
11 *less than one (1) week before the date fixed for the hearing of the appeal, or*
12 *in any county in which there is no daily or weekly newspaper is published, by*
13 *posting a notice at the courthouse and in four (4) other conspicuous places in*
14 *the county seat of the county, for a period of not less than one (1) week*
15 *before the date fixed for the hearing of the appeal. The notice shall state*
16 *the name of the parties taking the appeal, the assessment complained of,*
17 *together with a definite description of the property so assessed, the name of*
18 *the supposed owners of the property, the time and place fixed for the hearing*
19 *of the appeal, and further stating that any owner of property in the county*
20 *may appear at the hearing of the appeal and be heard in support thereof, or in*
21 *opposition thereto.*

22 (2) *The notice of appeal may be in the following form:*

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24 "NOTICE OF APPEAL FROM TAX ASSESSMENT"

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26 "Notice is hereby given that _____ hereby
27 appeals to the County Court of _____ County from an assessment
28 on property described as follows:

Name of Supposed Owner	Description of Property	Amount of Assessment Complained of

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34 "Such appeal will be heard by the county court at _____ o'clock ____
35 m. at the courthouse at _____, Arkansas, on the ____ day of
36 _____, _____, and any owner of property in said county may appear at said

1 hearing in support thereof or in opposition thereto."

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County Clerk

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(g) It shall be the duty of the prosecuting attorney or his deputy, when called upon by the county assessor, a member of the board, or the county court, to represent the county and state in the prosecution of all appeals before the county and circuit court."

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SECTION 6. In order to assist property taxpayers to better understand their property tax bills, the following information shall be included on each tax bill sent by the county collector:

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(1) The dollar amount of the taxpayer's total tax bill distributed to each taxing unit in the county in which their property is taxed.

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(2) The millage rate levied by each taxing unit used to determine the tax distribution to each taxing unit and the percentage of the full value of the taxpayer's property that each millage rate levy represents.

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(3) The percentage of full value of property shall be calculated by multiplying the legal assessment level by the appropriate millage rate levy.

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(4) The sum of millage rates levied by each taxing unit, the percentage of the full value of the taxpayer's property that the sum of the millage rate levies represents, and the total dollar amount due and billed.

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SECTION 7. Arkansas Code 26-34-105 is amended to read as follows:

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"26-34-105. Limitation of actions on tangible property taxes.

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No suit shall be brought for the recovery of overdue taxes accruing because of underassessment of tangible personal and real property resulting from an error of the assessor after five (5) three (3) years from the date on which the taxes should have been in regular course collected."

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SECTION 8. Arkansas Code 26-35-901 is amended to read as follows:

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~~"(a)~~ In case any person has paid taxes on any property, real or personal, erroneously assessed, as defined and described in 26-28-111(c), upon satisfactory proof being adduced to the county court of fact, the court shall make an order directed to the county treasurer refunding to the person the amount of the county tax so erroneously assessed and paid. All erroneous

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1 assessment claims for property tax refunds shall be made within three (3)
2 years from the date the taxes were paid. The general fund of the county shall
3 be reimbursed by transfer to it from funds of the respective taxing units, and
4 the amount contributed by each taxing unit, shall be that amount of the
5 erroneous payment received by the taxing unit.

6 ~~(b)(1) Upon production of a certified copy of the order to the Auditor~~
7 ~~of State, he shall draw his warrant on the Treasurer of State for the amount~~
8 ~~of state tax erroneously assessed and paid.~~

9 ~~(2)(A) The warrant shall be paid out of the appropriation to pay~~
10 ~~moneys arising from the erroneous assessment and collection of taxes.~~

11 ~~(B) In case there shall be no appropriation or the~~
12 ~~appropriation shall have been exhausted, then the Auditor of State shall issue~~
13 ~~a certificate of indebtedness."~~

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15 SECTION 9. All provisions of this act of a general and permanent nature
16 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
17 Revision Commission shall incorporate the same in the Code.

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19 SECTION 10. If any provision of this act or the application thereof to
20 any person or circumstance is held invalid, such invalidity shall not affect
21 other provisions or applications of the act which can be given effect without
22 the invalid provision or application, and to this end the provisions of this
23 act are declared to be severable.

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25 SECTION 11. All laws and parts of laws in conflict with this act are
26 hereby repealed.

27 */s/ T. Thomas, et al*

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30 APPROVED: 3/15/1999