

**ASSESSMENT COORDINATION DEPARTMENT (ACD)**  
**Agency (0490)**  
**FISCAL YEAR 2019**  
**AS ENACTED BY AT 98 OF 2018 AND ACT 125 OF 2018**

**I) AGENCY SUMMARY & REVENUE SOURCES**

**MISSION**

The Assessment Coordination Department (ACD) exercises general and complete supervision over the valuation, assessment and equalization of all locally assessed ad valorem taxes in Arkansas, and the local officials and employees administering them in all 75 counties. The Department confers with, advises, trains and directs, as needed, these officials regarding their duties and responsibilities for proper and equitable assessment of property.

**TOTAL APPROPRIATION**

The total appropriation for FY2019 is \$19,321,684.

A Supplemental Appropriation totaling \$484,361 is provided for FY2018 in Act 125 of 2018.

**FUNDING SOURCES**

The appropriations for ACD are funded by fund transfers to the Real Property Reappraisal Fund from the Public School, Municipal Aid and County Aid Funds and from the Department's Miscellaneous Agencies Fund Account, fund balances, Ad Valorem Taxes, general revenue, County Assessors Continuing Education Funding, and cash funds provided from the sale of property and assessment appraisal publications to parties in the private sector.

**II) CHANGE LEVEL REQUESTS**

**STATE OPERATIONS (APPROPRIATION 258)**

This appropriation provides for State Operations of the Assessment Coordination Department and the Operation of the State Assessor's School. This appropriation includes a change level increase of \$125,000 in the Assessor's School line per the request of Governor's Letter during the 2018 Fiscal Session. This increase will provide for increased classes and capacity of the Assessor's School.

**STATE OPERATIONS (APPROPRIATION 258) - FY2018 Supplemental - Per Supplemental Appropriation Act 125 of 2018** - An additional \$484,361 is provided for additional costs for the Assessor's School Program.

**III) ADDITIONAL POSITIONS**

Total Authorized Positions FY2019: 36  
Total Authorized Positions FY2018: 36  
Increase / (Decrease): 0

Extra Help Positions FY2019: 3 (Total FY2018 Authorized Extra Help: 3)

**IV) SPECIAL LANGUAGE**

**FUND TRANSFER:** Authorizes monthly fund transfers up to a total maximum of \$14,250,000 to the Arkansas Real Property Reappraisal Fund upon

certification by ACD to the Chief Fiscal Officer of the State of the funding needed to pay for county reappraisals with 76% of the funding to be derived from the Public School Fund, 16% from the County Aid Fund, and 8% from the Municipal Aid Fund.

**MAXIMUM ANNUAL FUNDING FOR REAPPRAISALS/REVIEW:** Establishes a maximum funding level for the cost of reappraisals at \$7 per parcel based on actual appraisal cost, and further provides that counties shall use other taxing unit sources of revenue for any reappraisal costs that exceed \$7 per parcel.

**FUND TRANSFERS:** Authorizes the transfer of up to \$1,500,000 each year from the ACD Miscellaneous Agencies Fund Account to the Real Property Reappraisal Fund after receiving Chief Fiscal Officer approval.

**TRANSFER PROVISION:** Authorizes ACD, upon Chief Fiscal Officer approval, to transfer appropriation from the Operating Expenses line item in the State Operations appropriation to the Assessor's School special line item to assure sufficient resources are available to train assessment personnel.