

State of Arkansas
76th General Assembly
Regular Session, 1987
By: Senator Scott

SENATE BILL 396

"AN ACT TO ESTABLISH MINIMUM STANDARDS FOR FUNDING THE OFFICE
OF COUNTY ASSESSOR; AND FOR OTHER PURPOSES."

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. It is hereby found and determined by the General Assembly that the primary sources of funds for operation of the county assessor's office are tax funds of school districts, cities, counties, hospitals, libraries, and other taxing units and that these same taxing units are the primary beneficiaries of revenues generated by the office of assessor; that these taxing units have no control over the appropriation of funds for the operation of the office of county assessor even though they provide most of such funds and receive a majority of the revenues generated by the services of that office; that the quorum courts of the respective counties have the authority to appropriate funds for the operation of the office of county assessor; that it is desirable that a minimum level of funding for the office of county assessor be provided in order that the assessors will have adequate funds to carry out their responsibilities to maintain current uniform appraisals and assessments of property to avoid loss of state turnback funds by the various taxing units which may otherwise result from improper assessment ratios in the respective counties. Therefore, it is the intent and purpose of this Act to provide a minimum level of funding for the office of assessor in each county of the State.

SECTION 2. The quorum court of each county shall appropriate as a minimum level of funding for the county assessor's office an amount equal to at least two-tenths of one percent of the first twenty-five million dollars of county assessed valuation plus one-tenth of one percent of the balance of the assessed valuation of property in the county. The minimum level of funding

provided herein for the office of county assessor shall be for the assessment function only of the office of assessor.

SECTION 3. All laws and parts of laws in conflict with this Act are hereby repealed.

