

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

SENATE BILL 399

"AN ACT TO AMEND SUBSECTION (e) OF SECTION 6 OF ACT 848 OF 1981 [ARK. STATS. 84-493.5 (e)] TO ESTABLISH A PROCEDURE WHEREBY ANY COUNTY DISAGREEING WITH TABLES AND OTHER DATA AND STANDARDS DEVELOPED BY THE ASSESSMENT COORDINATION DIVISION FOR ASSESSING AND LEVYING AD VALOREM TAXES ON REAL PROPERTY MAY APPEAL SUCH ACTION TO A SPECIAL THREE MEMBER BOARD TO BE APPOINTED BY THE ARKANSAS PUBLIC SERVICE COMMISSION; AND FOR OTHER PURPOSES."

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

SECTION 1. Subsection (e) of Section 6 of Act 848 of 1981, the same being Arkansas Statutes 84-493.5(e), is hereby amended to read as follows:

"(e) Hereafter, the State Assessment Coordination Division of the Public Service Commission, in devising and developing methods of assessing and levying the ad valorem property tax on real property, shall develop and publish tables and other data which shall be used by county assessors for assessing lands qualifying under the provisions of this Act. Provided, if any county disagrees with such methods, tables or other data it may appeal from the action of the Assessment Coordination Division in developing the methods, tables and other guidelines for assessing and levying ad valorem tax on real property in the manner prescribed herein.

Any county desiring to appeal from such action of the Assessment Coordination Division shall file notice of such appeal with the chairman of the Arkansas Public Service Commission on or before February 1 of any year. Upon receipt of such notice and on or before February 15 next, the chairman of the Public Service Commission shall appoint a three member board to hear such appeal. The three member board shall be composed of one representative from the Soil Conservation District, one county agent, and one county assessor.

The members of the board shall be appointed from counties adjoining the appealing county or other counties having similar soils and cropping practices. No more than one member of the board shall reside in any one county."

SECTION 2. When an appeals board is appointed as provided herein, the board shall hear the appeal on or before March 15 next following the filing of such appeal. At such appeal hearing, representatives of the Assessment Coordination Division and the appealing county shall be permitted to express their support or opposition to the action of the Assessment Coordination Division appealed from and all appropriate testimony and evidence shall be considered by the board in reaching its decision on the appeal. The board's decision on the appeal shall be final and shall be effective for a period of one year.

SECTION 3. All expenses incurred by the three member board hearing such appeal shall be paid out of funds appropriated to the Assessment Coordination Division for paying such costs and such expenses shall be paid at the same rate as expenses of other State employees. The appealing county shall, within sixty (60) days after the hearing by the board, reimburse the Assessment Coordination Division for one-half of the cost of the board's expenses.

SECTION 4. All laws and parts of laws in conflict with this Act are hereby repealed.

