

State of Arkansas

77th General Assembly

Regular Session, 1989

A Bill

HOUSE BILL

1167

By: Representative Mahony

For An Act To Be Entitled

"AN ACT TO ESTABLISH A STATE EQUALIZATION BOARD AND TO TRANSFER TO THE BOARD VARIOUS POWERS, FUNCTIONS, AND DUTIES NOW VESTED BY LAW IN THE ARKANSAS PUBLIC SERVICE COMMISSION WITH RESPECT TO THE EQUALIZATION OF ASSESSMENTS OF REAL AND PERSONAL PROPERTY IN THIS STATE UNDER THE AUTHORITY OF ACT 129 OF 1927 AND LAWS AMENDATORY AND SUPPLEMENTAL THERETO; AND FOR OTHER PURPOSES."

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

SECTION 1. As used in this Act:

- (1) "Board" means the State Equalization Board created by this Act; and
- (2) "Director" means the Director of the Assessment Coordination Division of the Public Service Commission or its successor agency.

SECTION 2. (a) There is hereby created a State Equalization Board consisting of the Director of the Assessment Coordination Division, who shall vote only in case of a tie vote, and four (4) members to be appointed by the Governor with the advice and consent of the Arkansas Senate. The Governor shall make the appointments as follows:

- (1) One member shall be appointed to represent the interests of public school districts;
- (2) One member shall be appointed by the Governor to represent the interests of municipal and county governments but no elected municipal or county official or any person employed in their respective offices shall be eligible for appointment;
- (3) One member shall be the owner of real property in this State, shall be appointed by the Governor to represent the public on the Board; and

(4) One member shall be a person of demonstrated education and experience in the field of property appraisal and assessment, but no elected municipal or county or school district official or any person employed by a school district, county, city or by the Department of Finance and Administration or the Public Service Commission of the State of Arkansas shall be eligible for appointment.

(b) Members appointed by the Governor shall be appointed for terms of four (4) years.

(c) In the event a vacancy shall exist on the Board due to death, resignation or other cause, the vacancy shall be filled, for the unexpired portion of the term thereof, by appointment in the same manner provided herein for the initial appointment.

(d) A member of the Board appointed by the Governor may be removed by the Governor only for the same causes as apply to constitutional officers of this State, after a hearing which may be reviewed by the Circuit Court of Pulaski County, with right of appeal therefrom to the Supreme Court, with the review and appeal to be without presumption in favor of any finding by the Governor or the trial court.

SECTION 3. The Governor shall, within sixty (60) days after the effective date of this Act, call the first meeting of the State Equalization Board and shall designate the time and place at which the meeting will be held. At the meeting, the members of the Board appointed by the Governor shall determine, by lot, their respective terms, in order that the term of one member shall expire on January 14th of each year.

SECTION 4. (a) The Board shall annually elect from its membership a chairman, who shall be eligible to succeed himself. The Director shall serve as Secretary to the Board, and shall maintain the minutes of Board proceedings and a record of all actions taken by the Board.

(b) The Board shall meet at least once during each calendar quarter, and shall meet on other occasions as may be established by the rules of the Board, or upon call by the chairman, or upon call, in writing, by any three (3) members thereof.

(c) Members of the Board shall serve without pay, but shall be entitled to a per diem at the rate provided by law for attendance of members of the

General Assembly at meetings of Joint Interim Committees of the General Assembly pursuant to Arkansas Code 10-2-217, and in addition thereto, shall be reimbursed for reasonable and necessary expenses for meals, lodging, and travel incurred in connection with attending meetings of the Board or in transacting official business of the Board. Provided that, mileage for travel by personal automobile shall be reimbursed at the rate provided for reimbursement to State employees for official State travel.

SECTION 5. (a) All powers, functions, and duties now vested in the Arkansas Public Service Commission which were originally vested in the Arkansas Tax Commission under the provisions of Act 129 of 1927 and laws amendatory and supplemental thereto with respect to supervision and control over the evaluation, assessment, and equalization of taxable real and personal property and the collection of real and personal property taxes and the enforcement of such tax laws, including the power to serve as the State Equalization Board, which are now vested in the Public Service Commission, are hereby transferred to, and the same shall hereafter be vested in, the State Equalization Board created by this Act.

(b) This transfer provided for in this Section shall not include the powers, functions, and duties of the Public Service Commission and of the Arkansas Transportation Commission, respectively, with respect to the assessment and equalization of personal and real property belonging to public utilities and public carriers.

SECTION 6. (a) The Board may delegate to the Director any of the powers, functions, and duties vested in the Board under this Act, and such delegation shall be supplemental and in addition to powers, functions, and duties otherwise assigned to or carried out by the Director or the Assessment Coordination Division or its successors.

(b) Any person aggrieved by any action taken by the Director may appeal such action to the Board by filing a written objection with the Board, and the Board shall consider such matter at its next regular meeting or at a special meeting scheduled for such purpose. Upon hearing any such matter, the Board shall either confirm the action taken by the Director or take such other action the Board deems appropriate.

(c) Appeals from any action of the Board by either an aggrieved person or

the Director may be made to the Circuit Court of Pulaski County within thirty (30) days from the date of such action, and the Circuit Court shall try such matter on the record and not de novo. Appeals may be taken from the ruling of the Circuit Court to the Supreme Court in the manner provided by law.

SECTION 7. All provisions of this Act of a general and permanent nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code Revision Commission shall incorporate the same in the Code.

SECTION 8. All laws and parts of laws in conflict with this Act are hereby repealed.