

1 State of Arkansas
2 80th General Assembly
3 Regular Session, 1995
4 By: Senator Lewellen

A Bill

SENATE BILL 824

For An Act To Be Entitled

8 "AN ACT TO REQUIRE COUNTY ASSESSORS TO USE AND FOLLOW THE
9 MANUALS, STANDARDS, AND METHODOLOGIES PROMULGATED BY THE
10 ASSESSMENT COORDINATION DIVISION; AND FOR OTHER PURPOSES."

Subtitle

13 "AN ACT TO REQUIRE COUNTY ASSESSORS TO
14 FOLLOW ASSESSMENT COORDINATION DIVISION
15 CERTAIN PRESCRIBED STANDARDS AND
16 METHODOLOGIES"

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

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20 SECTION 1. Arkansas Code Annotated §26-26-1202(a) is amended by adding
21 subsection (3) to the end thereof as follows:

22 "(3) It shall be the duty of the County Assessors and their deputies
23 to use and follow the manuals, standards, and methodologies promulgated or
24 approved by the Assessment Coordination Division of the Public Service
25 Commission and to use the forms prescribed, furnished or approved by the said
26 Division in making appraisals of the fair market value of real property for
27 assessment purposes. It shall also be the duty of the County Equalization
28 Boards, in performing their duties, to recognize and follow such manuals and
29 standards, and the County Equalization Boards shall not change an assessment
30 made through use of such manuals, methodologies and standards by the County
31 Assessor unless such change is to correct clear error or is necessary to
32 provide uniformity in the assessment of similar classes of property. The
33 specific reason for any change in an assessment ordered by a County
34 Equalization Board shall immediately be entered in detail in writing in the
35 records of its proceedings. It shall also be the duty of the County Judges,

1 in hearing appeals from the decisions of the County Equalization Boards, to
2 recognize and follow such manuals, methodologies and standards, and a County
3 Judge shall not change an assessment of the County Assessor arrived at using
4 approved manuals, standards, or methodologies unless such change is to
5 correct clear error or is necessary to provide uniformity in the assessment
6 of similar classes of property."

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8 SECTION 2. All provisions of this act of a general and permanent
9 nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas
10 Code Revision Commission shall incorporate the same in the Code.

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12 SECTION 3. If any provision of this act or the application thereof to
13 any person or circumstance is held invalid, such invalidity shall not affect
14 other provisions or applications of the act which can be given effect without
15 the invalid provision or application, and to this end the provisions of this
16 act are declared to be severable.

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18 SECTION 4. All laws and parts of laws in conflict with this act are
19 hereby repealed.

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