

1 State of Arkansas
2 81st General Assembly
3 Regular Session, 1997

As Engrossed: H1/28/97

A Bill

HOUSE BILL 1002

4 By: Representative Purdom
5 By: Senator Russ

For An Act To Be Entitled

8 "AN ACT TO PRESCRIBE CERTAIN PROCEDURES FOR THE COUNTYWIDE
9 REAPPRAISAL OF PROPERTY FOR AD VALOREM TAX PURPOSES; TO
10 REPEAL ARKANSAS CODE 26-26-305; AND FOR OTHER PURPOSES."

Subtitle

13 "TO PRESCRIBE CERTAIN PROCEDURES FOR
14 COUNTYWIDE REAPPRAISAL OF PROPERTY FOR
15 AD VALOREM TAX PURPOSES; TO REPEAL
16 ARKANSAS CODE 26-26-305."

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

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20 SECTION 1. When there is a countywide reappraisal of property for ad
21 valorem tax purposes in any county, which reappraisal is conducted over a
22 period of two (2) or more years, taxes shall not be assessed on the basis of
23 the reappraised value of any property in the county until all taxable property
24 in the county has been reappraised. When a countywide reappraisal of property
25 is completed in any county and taxes are first assessed on the newly
26 reappraised values, the provisions of Amendment 59 to the Arkansas
27 Constitution, including the roll back provision, shall be applicable. In each
28 subsequent countywide reappraisal of property in such county, which
29 reappraisal is conducted over a period of two (2) or more years, the taxable
30 property in the county shall be reappraised in the same order as in the
31 previous countywide reappraisal.

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33 SECTION 2. The Assessment Coordination Division of the Arkansas Public
34 Service Commission shall promulgate appropriate rules and regulations to carry
35 out the provisions of this act.

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1 SECTION 3. All provisions of this act of a general and permanent nature
2 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
3 Revision Commission shall incorporate the same in the Code.

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5 SECTION 4. If any provision of this act or the application thereof to
6 any person or circumstance is held invalid, such invalidity shall not affect
7 other provisions or applications of the act which can be given effect without
8 the invalid provision or application, and to this end the provisions of this
9 act are declared to be severable.

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11 SECTION 5. Arkansas Code 26-26-305 is hereby repealed.

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13 SECTION 6. All laws and parts of laws in conflict with this act are
14 hereby repealed.

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16 SECTION 7. EMERGENCY. It is hereby found and determined by the General
17 Assembly that when there is a countywide reappraisal of property for ad
18 valorem tax purposes which is conducted over a period of two or more years,
19 fairness and equity demand that taxes not be assessed on the new appraised
20 values of any property in the county until all property therein has been
21 reappraised, and that when taxes are first assessed on the basis of the newly
22 appraised values, the provisions of Amendment #59 to the Arkansas
23 Constitution, including the rollback provision, should be applied; that this
24 act is designed to accomplish this purpose and should be given effect
25 immediately. Therefore an emergency is declared to exist and this act being
26 immediately necessary for the preservation of the public peace, health and
27 safety shall become effective on the date of its approval by the Governor. If
28 the bill is neither approved nor vetoed by the Governor, it shall become
29 effective on the expiration of the period of time during which the Governor
30 may veto the bill. If the bill is vetoed by the Governor and the veto is
31 overridden, it shall become effective on the date the last house overrides the
32 veto.

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/s/Rep. Purdom, et al

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