

Stricken language would be deleted from and underlined language would be added to law as it existed prior to the 82nd General Assembly.

1 State of Arkansas  
2 82nd General Assembly  
3 Regular Session, 1999  
4

As Engrossed: S3/17/99 S3/24/99 S3/29/99

## A Bill

SENATE BILL 961

5 By: Senator Scott  
6 By: Representative Milum  
7

### For An Act To Be Entitled

10 "AN ACT TO AMEND ARKANSAS CODE 26-27-304 AND 26-27-305  
11 RELATING TO THE QUALIFICATIONS AND METHOD OF SELECTION  
12 OF COUNTY EQUALIZATION BOARDS; AND FOR OTHER  
13 PURPOSES. "

### Subtitle

16 "TO AMEND ARKANSAS CODE RELATING TO THE  
17 QUALIFICATIONS AND METHOD OF SELECTION  
18 OF COUNTY EQUALIZATION BOARDS. "

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

23 SECTION 1. Arkansas Code 26-27-304 is amended to read as follows:

24 "26-27-304. Selection of members.

25 (a)(1) Where the county equalization board consists of three (3)  
26 members:

27 ~~(A) One (1) member shall be selected by the representatives~~  
28 ~~of the several school districts of the county;~~

29 ~~(B) One (1) member shall be selected by the members of the~~  
30 ~~city and town councils of all cities and incorporated towns in the county; and~~

31 ~~(C) One (1) member shall be appointed by the county judge.~~  
32 ~~The three (3) members shall be selected from different sections of the county.~~

33 two (2) members shall be residents of the county which the board serves and  
34 one (1) member shall be a certified real estate appraiser who are residents of  
35 the county which the board serves and who are not involved in appraising  
36 property for tax purposes in the county which the board serves. If there is

1 not a certified real estate appraiser in the county who is willing to serve, a  
2 licensed real estate broker in the county may be appointed. If there is not a  
3 licensed real estate broker in the county who is willing to serve, a licensed  
4 real estate salesperson in the county may be appointed. If there is not a  
5 licensed real estate salesperson in the county who is willing to serve, any  
6 qualified elector of the county may be appointed.

7 (2) Where the county equalization board consists of five (5)  
8 members:-

9 ~~(A) Two (2) members, one (1) from each judicial district,~~  
10 ~~shall be selected by the representatives of the several school districts of~~  
11 ~~the county;~~

12 ~~(B) Two (2) members, one (1) in each judicial district,~~  
13 ~~shall be selected by the members of the city and town councils of all cities~~  
14 ~~and incorporated towns in the county; and~~

15 ~~(C) One (1) member shall be appointed by the county judge.~~  
16 three (3) members shall be residents of the county the board serves and two  
17 (2) members shall be certified real estate appraisers who are residents of the  
18 county which the board serves and who are not involved in appraising property  
19 for tax purposes in the county which the board serves. If there is not a  
20 sufficient number of certified real estate appraisers in the county who are  
21 willing to serve, licensed real estate brokers in the county may be appointed.  
22 If there is not a sufficient number of licensed real estate brokers in the  
23 county who are willing to serve, licensed real estate salespersons in the  
24 county may be appointed. If there is not a sufficient number of licensed real  
25 estate salespersons in the county who are willing to serve, any qualified  
26 electors of the county may be appointed.

27 (3) Where the county equalization board consists of nine (9)  
28 members:-

29 ~~(A) Three (3) members shall be selected by the~~  
30 ~~representatives of the several school districts of the county;~~

31 ~~(B) Three (3) members shall be selected by the members of~~  
32 ~~the city and town councils of all cities and incorporated towns in the county;~~  
33 ~~and~~

34 ~~(C) Three (3) members shall be appointed by the county~~  
35 ~~judge.~~

36 ~~The selecting or appointing agency in each instance shall select or appoint~~

1 ~~the three (3) members from three (3) different sections of the county.~~  
2 five (5) members shall be residents of the county the board serves and four  
3 (4) members shall be certified real estate appraisers who are residents of the  
4 county the board serves and who are not involved in appraising property for  
5 tax purposes in the county which the board serves. If there is not a  
6 sufficient number of certified real estate appraisers in the county who are  
7 willing to serve, licensed real estate brokers in the county may be appointed.  
8 If there is not a sufficient number of licensed real estate brokers in the  
9 county who are willing to serve, licensed real estate salespersons in the  
10 county may be appointed. If there is not a sufficient number of licensed real  
11 estate salespersons in the county who are willing to serve, any qualified  
12 electors of the county may be appointed.

13 (b) ~~(1)(A)(i) For the purpose of making the selection of their members~~  
14 ~~of the county equalization board as provided in this section, the school board~~  
15 ~~members of each school district in each county shall select one (1)~~  
16 ~~representative and one (1) alternate representative for each school district.~~

17 (ii) ~~The representatives of the several school~~  
18 ~~districts of each county shall hold a meeting during the month of May of each~~  
19 ~~year in which the term of any of their members of the board shall expire.~~

20 (B) ~~The county judge shall serve as chairman of the meeting~~  
21 ~~and shall issue the call therefor which shall specify the time, date, and~~  
22 ~~place of the meeting.~~

23 (C)(i) ~~The selection of members of the board shall be by~~  
24 ~~majority vote of the school board representatives present and no action shall~~  
25 ~~be taken unless there is a quorum present.~~

26 (ii) ~~A majority of all of the school board~~  
27 ~~representatives in the county shall constitute a quorum.~~

28 (2)(A) ~~For the purpose of making the selection of their members~~  
29 ~~of the board, the representatives of the city and town councils of the cities~~  
30 ~~and incorporated towns in the county shall hold a meeting during the month of~~  
31 ~~May of each year in which the term of any of their members of the board shall~~  
32 ~~expire.~~

33 (B) ~~The mayor of the county seat city or town or, if there~~  
34 ~~are two (2) county seats, the mayor of the larger county seat city or town~~  
35 ~~shall serve as chairman of the meeting and shall issue the call which shall~~  
36 ~~specify the time, date, and place of the meeting.~~

1                   ~~(C)(i) The selection of members of the board shall be by~~  
2 ~~majority vote of the representatives of the city and town councils present,~~  
3 ~~and no action can be taken unless there is a quorum present.~~

4                   ~~(ii) A majority of all of the representatives of the~~  
5 ~~city and town councils of all cities and incorporated towns in the county~~  
6 ~~shall constitute a quorum.~~

7                   ~~(iii) Each of the cities and incorporated towns~~  
8 ~~within the county shall be entitled to one (1) vote.~~

9                   ~~(iv)(a) The representative of each city or town shall~~  
10 ~~be designated by resolution of the governing body of the city or town.~~

11                   ~~(b) Each city or incorporated town shall select one (1) representative~~  
12 ~~and may designate alternate representatives, as may be required.~~

13                   ~~(3) The county judge of each county shall make his appointment of~~  
14 ~~members of the board during the month of May of each year in which the term of~~  
15 ~~any of his members of the board shall expire. All members of county~~  
16 ~~equalization boards shall be selected by the senior *chancellor* in the county~~  
17 ~~during the month of May each year.~~

18                   Members of county equalization boards serving on the effective date of  
19 this act shall continue to serve out the terms for which they were appointed.  
20 The senior *chancellor* of the respective counties shall first appoint members  
21 of the equalization boards in May, 2000, at which time they shall appoint  
22 members to fill positions of those members whose terms expire in June 2000,  
23 and shall thereafter annually in May appoint members to fill positions of  
24 those members whose terms expire. The judges may at any time appoint persons  
25 to fill vacancies occurring on the boards as a result of death, or other  
26 reason other than normal expiration of terms."

27  
28                   SECTION 2. Arkansas Code 26-27-305 is amended to read as follows:

29                   "26-27-305. Terms of office - Vacancies.

30                   (a) The terms of office of the members of the county equalization  
31 boards shall be staggered as follows:

32                   (1) In those counties having a board composed of three (3)  
33 members, the members shall serve three-year staggered terms of office, with  
34 the term of one (1) member expiring on the first Monday in June of each year,  
35 or until his successor is selected or appointed and qualified;

36                   (2) In those counties having an equalization board composed of

1 five (5) members, the members shall serve three-year staggered terms of  
 2 office, with each expiring term to expire on the first Monday of June of each  
 3 year, or until his successor is selected or appointed and qualified;

4 (3) In those counties having a board composed of nine (9)  
 5 members, the members shall serve three-year staggered terms of office, with  
 6 each expiring term to expire on the first Monday of June of each year, or  
 7 until his successor is selected or appointed and qualified.

8 (b)(1) Upon the expiration of a member's term under the provisions of  
 9 this section, the successor member shall be appointed or selected for a three-  
 10 year term, or until his successor is selected or appointed and qualified.

11 ~~(2) Upon the expiration of the term of any member of any county~~  
 12 ~~equalization board or upon the vacancy of a membership of any board, the~~  
 13 ~~member to fill the vacancy shall be selected by the same group, either the~~  
 14 ~~directors of the several districts of the county, the members of the city and~~  
 15 ~~town councils of cities and incorporated towns in the county, or the county~~  
 16 ~~judge, that made the selection of the member whose term has expired or has~~  
 17 ~~been vacated."~~

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 19 SECTION 3. Arkansas Code 26-27-309 is amended to read as follows:

20 "26-27-309. ~~Annual meeting~~ Meetings.

21 (a) The county equalization board shall meet ~~annually~~ on August 1, of  
 22 each year at the office of either the clerk of the county court or that of the  
 23 county assessor. However, if August 1 falls on Saturday, Sunday, or a legal  
 24 holiday, the meeting shall be held on the next business day which is not a  
 25 Saturday, Sunday, or legal holiday.

26 (b) At the first meeting of the board, it shall organize by electing  
 27 one (1) of its members chairman who, in addition to all other powers and  
 28 duties conferred in this subchapter, shall have the power to administer oaths  
 29 to witnesses appearing before the board.

30 (c) ~~The~~ In addition, the board shall exercise its functions as a board  
 31 of equalization to equalize the assessed value of all acreage lands, city and  
 32 town lots, other real property, and personal property subject to local  
 33 assessment, regardless of the year in which the property was last assessed by  
 34 the local assessor, beginning August 1 of each year and, ~~if deemed necessary~~  
 35 ~~by the board, through September 1 but not thereafter unless convened in~~  
 36 ~~special session which shall not extend beyond~~ meeting as often as is necessary

1 to consider the equalization of all property assessments and all requests for  
2 adjustments of assessments by taxpayers, through October 1. However, in those  
3 counties where the assessed value of real and personal property has been found  
4 by the ~~Assessment Coordination Division of the Arkansas Public Service~~  
5 ~~Commission~~ Assessment Coordination Department to be below the percentage of  
6 true or fair market value as required by law, ~~such special session may~~  
7 meetings of the board shall continue until all property assessments are  
8 equalized and all request for adjustments of assessments by taxpayers are  
9 considered, but not later than, the third Monday in November of each year.

10 (d) A majority of the members of the board shall constitute a quorum  
11 for the transaction of business."  
12

13 SECTION 4. Arkansas Code 26-27-311(a)(1)(A) is amended to read as  
14 follows:

15 "(a)(1)(A) The equalization board of any county, on petition of the  
16 county judge or the county quorum court, or on its own motion, shall, at any  
17 time after adjournment of its regular monthly meeting or after its  
18 equalization meetings from August 1 each year through October 1, and before  
19 ~~the first Monday in October next following the adjournment~~ third Monday in  
20 November of each year, convene in special session for the purposes of:

21 (i) Completing its work of equalization of property  
22 assessments; or

23 (ii) Reviewing or extending its work of equalization  
24 of property assessments."  
25

26 SECTION 5. Arkansas Code 26-27-315 is amended to read as follows:

27 "26-27-315. Equalization of assessments.

28 Immediately after the assessor files his report of the assessment of  
29 real and personal property in the office of the clerk of the county court as  
30 required by law, the clerk shall lay the report of the assessment before the  
31 county equalization board, and the board shall proceed to equalize the  
32 assessed valuation thereof. For this purpose, the board shall observe the  
33 following rules:

34 (1) It shall raise or lower the valuation of any property to such  
35 figure as in the opinion of the board will bring about a complete  
36 equalization;

1 (2) In each instance where the board shall raise the valuation of any  
2 property, it shall immediately notify the owner or his agent, by first-class  
3 mail of the increase. However, all persons present before the board, in person  
4 or by agent, at the time the increase is ordered and are there so notified  
5 shall not be entitled to further notice;

6 (3) The notice shall state the valuation returned by the assessor and  
7 that fixed by the board and shall advise the owner or his agent that he may,  
8 in person, by agent, petition, or letter, apply for and receive consideration  
9 or hearing by or before the board if the application shall be made on or  
10 before the first Saturday next preceding the third Monday in September if in  
11 regular session for equalization or before the first Saturday next preceding  
12 the third Monday of November if meeting in special sessions;

13 (4) In each instance where an assessment is raised and the owner or  
14 his agent has applied for consideration or hearing for an adjustment of his  
15 assessments, if the board has failed to take action on his application before  
16 adjourning its regular session or if it fails to convene in special session to  
17 consider such applications, then the board shall reduce all such increases to  
18 the assessed levels of the previous year."

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20 SECTION 6. Arkansas Code 26-27-317 is amended to read as follows:

21 "26-27-317. Applications for adjustment.

22 (a) Any property owner, by petition or letter, may apply to the county  
23 equalization board for the adjustment of the assessment of his own property or  
24 that of another person as assessed by the county assessor. All applications  
25 shall be made to the board on or before the third Monday in ~~August~~ September.

26 (b) Any property owner, in person, by agent, petition, or letter, may  
27 apply to the board for the adjustment of the assessment of his own property or  
28 that of another person as equalized by the board. All applications shall be  
29 made to and considered by the board on or before the first Saturday next  
30 preceding the third Monday in September if in regular session for equalization  
31 or before the first Saturday next preceding the third Monday of November if  
32 meeting in special sessions.

33 (c) Any property owner or his agent who has applied for consideration or  
34 a hearing for an adjustment of his assessments, and if the board has failed to  
35 take action on his application before adjourning its regular session or if it  
36 fails to convene in special session to consider such application, shall be

1 entitled to have the board reduce all such increases to the assessed levels of  
2 the previous year."

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

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

13  
14 SECTION 9. All laws and parts of laws in conflict with this act are  
15 hereby repealed.

16 /s/ Scott  
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