

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas  
2 83rd General Assembly  
3 Regular Session, 2001

*As Engrossed: S2/8/01*

# A Bill

SENATE BILL 365

4  
5 By: Senator Beebe  
6  
7

## For An Act To Be Entitled

9 AN ACT TO CLARIFY THE INTENT OF ACT 1185 OF 1999 BY  
10 REPEALING ARKANSAS CODE 26-26-601, ET. SEQ. WHICH IS  
11 AN OBSOLETE PROCEDURE FOR HIRING PROFESSIONAL  
12 APPRAISERS TO APPRAISE PROPERTY FOR TAX PURPOSES; AND  
13 FOR OTHER PURPOSES.  
14

## Subtitle

15 AN ACT TO CLARIFY THE INTENT OF ACT 1185  
16 OF 1999 BY REPEALING ARKANSAS CODE 26-  
17 26-601, ET. SEQ. WHICH IS AN OBSOLETE  
18 PROCEDURE FOR HIRING PROFESSIONAL  
19 APPRAISERS TO APPRAISE PROPERTY FOR TAX  
20 PURPOSES.  
21  
22  
23

24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
25

26 SECTION 1. Arkansas Code Title 26, Chapter 26, Subchapter 6 is  
27 repealed.

28 ~~26-26-601. Filing of petition.~~

29 ~~(a) Whenever it shall be desired to employ qualified professional~~  
30 ~~appraisers for the purpose of appraising all real and personal property or all~~  
31 ~~of any general class of real or personal property within any county or~~  
32 ~~municipality or any school district within any county, for the purpose of~~  
33 ~~making the appraisals available to the county assessor as an aid to the~~  
34 ~~assessor in making his appraisals or assessments for ad valorem tax purposes,~~  
35 ~~a petition and prayer therefor, signed by the county assessor, a majority of~~  
36 ~~the members of the county equalization board, a majority of the members of~~

1 each municipal council within the territory affected, and a majority of the  
2 members of the school board of each school district within the territory to be  
3 affected shall be filed with the clerk of the county court of the county  
4 within which the territory to be affected is located.

5 (b) In the event any of the persons, officers, or governing bodies of  
6 the taxing units mentioned refuse to sign the petition, the petition may be  
7 filed and considered as provided in this subchapter.

8  
9 ~~26-26-602. Notice of hearing.~~

10 On the filing of the petition provided for in § ~~26-26-601~~, the county  
11 court shall, within ten (10) days from the date of filing, fix and communicate  
12 to the petitioners or their agent a time and place for hearing on the  
13 petition, which time of hearing shall be not less than thirty (30) days nor  
14 more than sixty (60) days from date of filing of the petition. The clerk of  
15 the court shall cause the petition and prayer to be published at length,  
16 together with notice of time and place of hearing thereon, in some newspaper  
17 of general circulation in the territory to be affected, not less than one (1)  
18 each week for three (3) consecutive weeks prior to the date of the hearing.

19  
20 ~~26-26-603. Public hearing.~~

21 (a) Each hearing shall be public and may be adjourned from time to  
22 time. Any owner of any property, the appraisal of which is proposed in the  
23 petition, may appear in person or by agent and be heard either for or against  
24 the granting of the petition. Likewise, any owner or group of owners may  
25 singularly or jointly petition the court for or against the granting of the  
26 petition.

27 (b) Any petition of the property owners may be filed with the clerk of  
28 the court at any time on or before the date of the hearing.

29  
30 ~~26-26-604. Order of court — Contract for employment.~~

31 (a) If the court shall be satisfied, after having heard all testimony  
32 and having examined and considered all petitions, both for and against the  
33 granting of the prayer of the original petitioners, that a real need exists  
34 for the employment of qualified professional appraisers and that the interest  
35 and welfare of the general public of the territory involved will be promoted  
36 thereby, the court shall so find and enter its order accordingly and therein

1 further direct three (3) owners of property, the appraisal of which is  
2 proposed, to be named in the order, to enter into negotiations for the  
3 employment of qualified professional appraisers to appraise the property under  
4 consideration for a sum certain. This sum, together with all other terms and  
5 conditions of the contract of employment, shall be stated in writing and  
6 signed by the contracting parties.

7 (b)(1) When the contract of employment shall have been approved by the  
8 county judge, a majority of the members of each municipal council and a  
9 majority of the members of each school board within the territory affected,  
10 exclusive of a majority of the members of the school board of any school  
11 district not joining in the original petition for appraisal, and shall have  
12 been recorded in the office of recorder, it shall become effective and binding  
13 and the county court shall be authorized to allow claims for services  
14 performed thereunder, and publication costs incurred, to be paid from the  
15 general fund of the county.

16 (2)(A) The general fund of the county shall be reimbursed by  
17 transfer to it from the funds of the respective taxing units embraced in the  
18 appraisal contract, and the amount to be contributed by each taxing unit shall  
19 be in the proportion that the total of the ad valorem taxes collected for the  
20 benefit of each taxing unit bears to the total of the ad valorem taxes  
21 collected for the benefit of all taxing units during the collection period  
22 next following completion of the appraisal.

23 (B) No contribution for the purpose of making reimbursement  
24 to the county general fund shall be made by any taxing unit of the county  
25 which did not join in the original petition for appraisal.

26 (C) The pro rata contribution of the appraisal expenses or  
27 costs of any taxing unit which receives taxes collected for the purpose of  
28 meeting debt service requirements of its issued and outstanding bonds shall be  
29 charged to and paid out of the taxing unit's general fund and not to, or out  
30 of, any special fund it may maintain for the purpose of meeting debt service  
31 requirements.

32  
33 ~~26-26-605. Claims for costs.~~

34 Claims for costs of publication incurred and for appraisal services in  
35 accordance with the terms of the appraisal contract shall be filed with the  
36 clerk of the court as other claims against the county are filed. The county

1 court shall promptly examine each claim and, if it finds it to be correct,  
 2 enter an order directing the county clerk to issue a warrant upon the county  
 3 treasury, payable from the general fund of the county, for the amount so found  
 4 to be due.

5  
 6 ~~26-26-606. Pro rata share of costs.~~

7 Annually, at the time of making the final settlement of taxes collected  
 8 by the county tax collector, the funds of the one (1) or more taxing units in  
 9 which property has been appraised under the terms of this subchapter shall be  
 10 charged with the unit's respective pro rata share of the appraisal and  
 11 publication costs, and the amounts so charged shall be credited to the general  
 12 fund of the county.

13  
 14 ~~26-26-607. Appeals.~~

15 Appeals shall be granted as a matter of right to the circuit court  
 16 having jurisdiction from all final orders and judgments of the county court  
 17 under authority of this subchapter in the manner prescribed by law for appeals  
 18 from the county to the circuit courts. All appeals shall be taken or filed  
 19 within thirty (30) days after rendition of the judgment or order appealed  
 20 from, and not thereafter.

21  
 22 SECTION 2. EMERGENCY CLAUSE. It is found and determined by the General  
 23 Assembly that conflicting provisions exist within the Arkansas Code concerning  
 24 the procedures for hiring professional appraisers. Counties in the State of  
 25 Arkansas are in the process of contracting with professional appraisers and it  
 26 is required that reappraisal management plans be filed with the Assessment  
 27 Coordination Department no later than July 1 of the year preceding the  
 28 commencement of the reappraisal. Therefore, an emergency is declared to exist  
 29 and this act being immediately necessary for the preservation of the public  
 30 peace, health and safety shall become effective on the date of its approval by  
 31 the Governor. If the bill is neither approved nor vetoed by the Governor, it  
 32 shall become effective on the expiration of the period of time during which  
 33 the Governor may veto the bill. If the bill is vetoed by the Governor and the  
 34 veto is overridden, it shall become effective on the date the last house  
 35 overrides the veto.

36 /s/ Beebe