

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 86th General Assembly
3 Regular Session, 2007

A Bill

SENATE BILL 245

4
5 By: Senators Laverty, J. Jeffress, Miller
6
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For An Act To Be Entitled

8
9 AN ACT TO CREATE THE STATE ASSESSMENT COMMISSION
10 OF AD VALOREM TAXATION; AND FOR OTHER PURPOSES.
11

Subtitle

12
13 AN ACT TO CREATE THE STATE ASSESSMENT
14 COMMISSION OF AD VALOREM TAXATION.
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16

17 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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19 SECTION 1. Arkansas Code Title 25 is amended to add an additional
20 chapter to read as follows:

21 25-41-101. State Assessment Commission of Ad Valorem Taxation.

22 (a) There is created the State Assessment Commission of Ad Valorem
23 Taxation.

24 (b) The commission shall consist of nine (9) members as follows:

25 (1) One (1) member shall be appointed by the Governor;

26 (2) One (1) member shall be appointed by the Attorney General;

27 (3) One (1) member shall be appointed by the President Pro
28 Tempore of the Senate;

29 (4) One (1) member shall be appointed by the Speaker of the
30 House of Representatives;

31 (5) One (1) member shall be appointed by the County Judges'
32 Association of Arkansas;

33 (6) One (1) member shall be appointed by the Arkansas Assessors'
34 Association;

35 (7) One (1) member shall be appointed by the Arkansas
36 Association of Educational Administrators;



1 (8) One (1) member shall be appointed by the Arkansas
2 Agriculture Department; and

3 (9) One (1) member shall be appointed by the Arkansas Appraiser
4 Licensing and Certification Board.

5 (c) A vacancy on the commission shall be filled by the person or
6 organization that appointed the previous holder of the vacant position.

7 (d)(1) The members first appointed to the commission shall draw lots
8 for terms so that three (3) members shall serve for a term of one (1) year,
9 three (3) members shall serve for a term of two (2) years, and three (3)
10 members shall serve for a term of three (3) years.

11 (2) Thereafter, all appointments shall be for terms of three (3)
12 years.

13 (e)(1) The commission shall elect a chair from among its membership.

14 (2) The chair shall be elected for a two-year term.

15 (f) A quorum of the commission shall consist of five (5) members.

16 (g)(1) The members shall not be entitled to compensation for their
17 service but may receive expense reimbursement in accordance with § 25-16-902.

18 (2) All reimbursements for expenses shall be paid from the State
19 of Arkansas Real Property Reappraisal Fund.

20 (h)(1) The chair of the commission shall call no fewer than four (4)
21 quarterly meetings per year.

22 (2) Meetings shall be held at the State Capitol.

23 (3) Should the chair fail to be present at a meeting of the
24 commission, the commission shall elect a temporary chair from those members
25 present to conduct the meeting in the chair's absence.

26 (i)(1) On or before September 3, 2007, the Joint Performance Review
27 Committee shall meet and confirm appointments to the commission.

28 (2) Should the committee not affirm one (1) or more of the
29 appointments, the person appointing the position in question shall appoint a
30 new nominee within ten (10) days of the committee meeting.

31 (j) The commission shall hold its first meeting on October 1, 2007.

32 (k) All proceedings of the commission shall be conducted in accordance
33 with the Arkansas Administrative Procedure Act, § 25-15-201 et seq.

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35 24-41-102. Powers and duties.

36 (a)(1) The State Assessment Commission of Ad Valorem Taxation shall

1 hear complaints and appeals from all elected officials, reappraisal
2 contractors, and computer-assisted mass appraisal software vendors regarding
3 the following actions of the Assessment Coordination Department:

- 4 (1) Field auditing standards;
- 5 (2) Ratio and coefficient of disbursement studies;
- 6 (3) Disciplinary actions;
- 7 (4) Allocation of reappraisal funds;
- 8 (5) Computer-assisted mass appraisal software standards;
- 9 (6) Education and training;
- 10 (7) Reappraisal contractors;
- 11 (8) Software vendors;
- 12 (9) Termination of contracts;
- 13 (10) Ad valorem taxation rules and standards; and
- 14 (11) Equal and fair administration of standards in all counties

15 within the state.

16 (b) The commission shall conduct proceedings regarding complaints and
17 appeals in accordance with the Arkansas Administrative Procedure Act, § 25-
18 15-201 et seq.

19 (c)(1) The commission shall have the authority to reverse any decision
20 of the department and amend any rule or standard to comply with the
21 commission's findings.

22 (2) The amending of any rule or standard shall be conducted in
23 accordance with the Arkansas Administrative Procedure Act, § 25-15-201 et
24 seq.

25 (d) Upon a vacancy in the office of the Director of the Assessment
26 Coordination Department, the commission shall provide a recommendation to the
27 Governor for the appointment of the director.

28 (e) On June 30 and December 31 of each year, the commission shall file
29 a report with the Joint Performance Review Committee noting:

- 30 (1) Each complaint or appeal received by the commission; and
- 31 (2) The decision rendered by the commission regarding each
- 32 complaint or appeal.

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34 SECTION 2. Arkansas Code § 19-5-1096(a)(2), concerning the use of the
35 Arkansas Real Property Reappraisal Fund, is amended to read as follows:

- 36 (2) The proceeds of the fund shall be used to:

1 (A) ~~pay~~ Pay counties and professional reappraisal
2 companies for the reappraisal of real property required by this subchapter
3 and shall be in lieu of real property reappraisal funding by the local taxing
4 units in each county of this state; and

5 (B) Provide expense reimbursement to members of the State
6 Assessment Commission of Ad Valorem Taxation.

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8 SECTION 3. Arkansas Code § 26-26-1907(a)(2), concerning the use of the
9 Arkansas Real Property Reappraisal Fund, is amended to read as follows:

10 (2) The proceeds of the fund shall be used to:

11 (A) ~~pay~~ Pay counties and professional reappraisal
12 companies for the reappraisal of real property required by this subchapter
13 and shall be in lieu of real property reappraisal funding by the local taxing
14 units in each county of this state; and

15 (B) Provide expense reimbursement to members of the State
16 Assessment Commission of Ad Valorem Taxation.

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