

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
4

A Bill

SENATE BILL 86

5 By: Joint Budget Committee
6
7

For An Act To Be Entitled

9 AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL
10 SERVICES AND OPERATING EXPENSES FOR THE
11 ASSESSMENT COORDINATION DEPARTMENT FOR THE
12 BIENNIAL PERIOD ENDING JUNE 30, 2009; AND FOR
13 OTHER PURPOSES.
14

Subtitle

15
16 AN ACT FOR THE ASSESSMENT COORDINATION
17 DEPARTMENT APPROPRIATION FOR THE
18 2007-2009 BIENNIUM.
19
20
21

22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
23

24 SECTION 1. REGULAR SALARIES. There is hereby established for the
25 Assessment Coordination Department for the 2007-2009 biennium, the following
26 maximum number of regular employees whose salaries shall be governed by the
27 provisions of the Uniform Classification and Compensation Act (Arkansas Code
28 §§21-5-201 et seq.), or its successor, and all laws amendatory thereto.
29 Provided, however, that any position to which a specific maximum annual
30 salary is set out herein in dollars, shall be exempt from the provisions of
31 said Uniform Classification and Compensation Act. All persons occupying
32 positions authorized herein are hereby governed by the provisions of the
33 Regular Salaries Procedures and Restrictions Act (Arkansas Code §21-5-101),
34 or its successor.
35

36 Maximum Annual



1				Maximum	Salary Rate	
2	Item	Class		No. of	Fiscal Years	
3	No.	Code	Title	Employees	2007-2008	2008-2009
4	(1)	8038	ASSESSMENT COORDINATION DEPT DIR	1	\$90,791	\$92,606
5	(2)	021Z	ASSESSMENT COORD DEPT ASST DIRECTOR	1	GRADE 26	
6	(3)	R170	ATTORNEY SPECIALIST	1	GRADE 25	
7	(4)	D130	INFORMATION SYSTEMS ADMINISTRATOR	1	GRADE 24	
8	(5)	058Z	PROPERTY ASSESSMENT COORD MGR	1	GRADE 23	
9	(6)	909Z	PROGRAM SUPPORT MANAGER	1	GRADE 22	
10	(7)	A032	AGENCY FISCAL MANAGER	1	GRADE 22	
11	(8)	D038	SYSTEMS PROGRAMMER	1	GRADE 22	
12	(9)	D115	INFORMATION SYSTEMS PLANNER	2	GRADE 22	
13	(10)	D036	SR PROGRAMMER/ANALYST	1	GRADE 21	
14	(11)	R008	ACD RES & ADM MANAGER	1	GRADE 21	
15	(12)	X390	PROPERTY ASSESSMENT AUDITOR SUPV	11	GRADE 20	
16	(13)	A001	INDUSTRIAL APPRAISAL SPECIALIST	1	GRADE 20	
17	(14)	X389	PROPERTY ASSESSMENT AUDITOR III	9	GRADE 18	
18	(15)	R010	ADMINISTRATIVE ASSISTANT II	2	GRADE 17	
19	(16)	R430	ADMINISTRATIVE OFFICER	<u>1</u>	GRADE 17	
20	MAX. NO. OF EMPLOYEES			36		

21

22 SECTION 2. EXTRA HELP - STATE OPERATIONS. There is hereby authorized, for

23 the Assessment Coordination Department - State Operations for the 2007-2009

24 biennium, the following maximum number of part-time or temporary employees,

25 to be known as "Extra Help", payable from funds appropriated herein for such

26 purposes: three (3) temporary or part-time employees, when needed, at rates

27 of pay not to exceed those provided in the Uniform Classification and

28 Compensation Act, or its successor, or this act for the appropriate

29 classification.

30

31 SECTION 3. APPROPRIATION - STATE OPERATIONS. There is hereby appropriated,

32 to the Assessment Coordination Department, to be payable from the

33 Miscellaneous Agencies Fund Account, for personal services and operating

34 expenses of the Assessment Coordination Department - State Operations for the

35 biennial period ending June 30, 2009, the following:

36

ITEM NO.	FISCAL YEARS	
	2007-2008	2008-2009
(01) REGULAR SALARIES	\$ 1,459,251	\$ 1,488,422
(02) EXTRA HELP	2,500	2,500
(03) PERSONAL SERVICES MATCHING	446,891	452,797
(04) MAINT. & GEN. OPERATION		
(A) OPER. EXPENSE	483,373	483,373
(B) CONF. & TRAVEL	49,869	49,869
(C) PROF. FEES	10,000	10,000
(D) CAP. OUTLAY	5,500	5,500
(E) DATA PROC.	0	0
(05) ASSESSOR'S SCHOOL	125,000	125,000
(06) ASSESSMENT EDUC INCENTIVE	<u>112,000</u>	<u>112,000</u>
TOTAL AMOUNT APPROPRIATED	<u>\$ 2,694,384</u>	<u>\$ 2,729,461</u>

15

16 SECTION 4. APPROPRIATIONS - CASH. There is hereby appropriated, to the
 17 Assessment Coordination Department, to be payable from cash funds as defined
 18 by Arkansas Code 19-4-801 of the Assessment Coordination Department, for
 19 operating expenses of the Assessment Coordination Department for the biennial
 20 period ending June 30, 2009, the following:

21

ITEM NO.	FISCAL YEARS	
	2007-2008	2008-2009
(01) MAINT. & GEN. OPERATION		
(A) OPER. EXPENSE	\$ 28,000	\$ 28,000
(B) CONF. & TRAVEL	5,000	5,000
(C) PROF. FEES	15,000	15,000
(D) CAP. OUTLAY	0	0
(E) DATA PROC.	<u>0</u>	<u>0</u>
TOTAL AMOUNT APPROPRIATED	<u>\$ 48,000</u>	<u>\$ 48,000</u>

31

32 SECTION 5. APPROPRIATION - COUNTY ASSESSORS CONTINUING EDUCATION FUND.
 33 There is hereby appropriated, to the Assessment Coordination Department, to
 34 be payable from the County Assessors' Continuing Education Trust Fund, for
 35 maintaining and operating a continuing education program for County Assessors
 36 by the Assessment Coordination Department for the biennial period ending June

1 30, 2009, the following:

2

3 ITEM	FISCAL YEARS	
4 <u>NO.</u>	<u>2007-2008</u>	<u>2008-2009</u>
5 (01) MAINT. & GEN. OPERATION		
6 (A) OPER. EXPENSE	\$ 40,000	\$ 40,000
7 (B) CONF. & TRAVEL	0	0
8 (C) PROF. FEES	0	0
9 (D) CAP. OUTLAY	0	0
10 (E) DATA PROC.	<u>0</u>	<u>0</u>
11 TOTAL AMOUNT APPROPRIATED	<u>\$ 40,000</u>	<u>\$ 40,000</u>

12

13 SECTION 6. APPROPRIATION - REAL PROPERTY REAPPRAISAL. There is hereby
 14 appropriated, to the Assessment Coordination Department, to be payable from
 15 the Arkansas Real Property Reappraisal Fund, for paying counties and
 16 professional reappraisal companies for the cost of reappraisal of real
 17 property by the Assessment Coordination Department for the biennial period
 18 ending June 30, 2009, the following:

19

20 ITEM	FISCAL YEARS	
21 <u>NO.</u>	<u>2007-2008</u>	<u>2008-2009</u>
22 (01) REAL PROPERTY REAPPRAISAL	<u>\$ 14,250,000</u>	<u>\$ 14,250,000</u>

23

24 SECTION 7. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
 25 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. FUND
 26 TRANSFER. To provide funding for the appropriations authorized herein, the
 27 Director of the Assessment Coordination Department of the State of Arkansas
 28 shall certify monthly to the Chief Fiscal Officer of the State, the amount of
 29 funding needed each month to pay counties and professional reappraisal
 30 companies for the reappraisal of real property as required by law. Upon
 31 receipt of such certification the Chief Fiscal Officer of the State shall
 32 transfer on his books and those of the State Treasurer 76% of the amounts
 33 certified from the Department of Education Public School Fund Account, 16% of
 34 the amount certified from the County Aid Fund, and 8% of the amount certified
 35 from the Municipal Aid Fund to the Arkansas Real Property Reappraisal Fund.
 36 In no event shall the total amount of funds transferred as authorized herein

1 exceed fourteen million two hundred fifty thousand dollars (\$14,250,000)
 2 during each year of the ~~2005-07~~ 2007-09 biennium.

3 The provisions of this section shall be in effect only from July 1, 2005
 4 2007 through June 30, ~~2007~~ 2009.

5
 6 SECTION 8. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
 7 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. PARCELS.
 8 The Assessment Coordination Department shall reimburse counties and
 9 professional reappraisal companies monthly up to the maximum cost per parcel
 10 ~~established by rule~~, multiplied by the total number of parcels in the county,
 11 divided by the number of months in a county's reappraisal cycle. The term
 12 parcel as used herein shall be defined by department rule, and department
 13 reimbursements based upon only the total number of parcels determined to
 14 qualify under department rule. ~~Parcel—All contiguous land capable of being~~
 15 ~~conveyed on a single deed, except when that tract of land crosses taxing unit~~
 16 ~~boundaries, township lines, or section lines. Improvement only assessments~~
 17 ~~are considered a parcel irrespective of the land on which it is located. In~~
 18 ~~circumstances where land otherwise defined as a parcel by necessity and~~
 19 ~~convenience must be listed in more than one of the assessor's books (City and~~
 20 ~~town, Rural, and Rural Platted Sub division) it may be divided into separate~~
 21 ~~parcels; each portion listed in the appropriate assessor book. Any legal~~
 22 ~~description shall not be listed on more than one parcel. Ownership of a~~
 23 ~~parcel by multiple persons does not constitute multiple parcels. Control~~
 24 ~~cards, information cards, and mineral rights parcels are not to be counted as~~
 25 ~~parcels for use when applying Act 1185 of 1999.~~

26 The provisions of this section shall be in effect from July 1, 2005 2007
 27 through June 30, ~~2007~~ 2009.

28
 29 SECTION 9. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
 30 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. MAXIMUM
 31 ANNUAL FUNDING FOR REAPPRAISALS/REVIEWS. Whether a county's reappraisal of
 32 real property is simply a review of existing data, or a more extensive
 33 reappraisal where every improvement is measured, funding to any county,
 34 provided through the Assessment Coordination Department, will be for the
 35 actual appraisal cost, up to a maximum of seven dollars per parcel, per year.
 36 Counties must use other county sources of revenue to provide for the cost of

1 real property reappraisals if the cost to complete the reappraisal exceeds
2 seven dollars per parcel.

3
4 SECTION 10. COMPLIANCE WITH OTHER LAWS. Disbursement of funds authorized
5 by this act shall be limited to the appropriation for such agency and funds
6 made available by law for the support of such appropriations; and the
7 restrictions of the State Procurement Law, the General Accounting and
8 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary
9 Procedures and Restrictions Act, or their successors, and other fiscal
10 control laws of this State, where applicable, and regulations promulgated by
11 the Department of Finance and Administration, as authorized by law, shall be
12 strictly complied with in disbursement of said funds.

13
14 SECTION 11. LEGISLATIVE INTENT. It is the intent of the General Assembly
15 that any funds disbursed under the authority of the appropriations contained
16 in this act shall be in compliance with the stated reasons for which this act
17 was adopted, as evidenced by the Agency Requests, Executive Recommendations
18 and Legislative Recommendations contained in the budget manuals prepared by
19 the Department of Finance and Administration, letters, or summarized oral
20 testimony in the official minutes of the Arkansas Legislative Council or
21 Joint Budget Committee which relate to its passage and adoption.

22
23 SECTION 12. EMERGENCY CLAUSE. It is found and determined by the General
24 Assembly, that the Constitution of the State of Arkansas prohibits the
25 appropriation of funds for more than a two (2) year period; that the
26 effectiveness of this Act on July 1, 2007 is essential to the operation of
27 the agency for which the appropriations in this Act are provided, and that in
28 the event of an extension of the Regular Session, the delay in the effective
29 date of this Act beyond July 1, 2007 could work irreparable harm upon the
30 proper administration and provision of essential governmental programs.
31 Therefore, an emergency is hereby declared to exist and this Act being
32 necessary for the immediate preservation of the public peace, health and
33 safety shall be in full force and effect from and after July 1, 2007.