

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

*As Engrossed: S2/19/07 S3/28/07*

# 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.  
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22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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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.  
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36 Maximum Annual



Item No.	Class Code	Title	Maximum No. of Employees	Salary Rate 2007-2008	Salary Rate 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		

SECTION 2. EXTRA HELP - STATE OPERATIONS. There is hereby authorized, for the Assessment Coordination Department - State Operations for the 2007-2009 biennium, the following maximum number of part-time or temporary employees, to be known as "Extra Help", payable from funds appropriated herein for such purposes: three (3) temporary or part-time employees, when needed, at rates of pay not to exceed those provided in the Uniform Classification and Compensation Act, or its successor, or this act for the appropriate classification.

SECTION 3. APPROPRIATION - STATE OPERATIONS. There is hereby appropriated, to the Assessment Coordination Department, to be payable from the Miscellaneous Agencies Fund Account, for personal services and operating expenses of the Assessment Coordination Department - State Operations for the biennial period ending June 30, 2009, the following:

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>

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

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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>

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

1 30, 2009, the following:

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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>

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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:

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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>

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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.

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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.

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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 taxing unit sources of revenue to provide for the

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

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4 SECTION 10. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE  
5 NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. CONCERNING TAX  
6 COLLECTION DATA NECCESSARY TO MEET ADEQUACY. Failure by the preparer of the  
7 tax books to report the information necessary to comply with Rule 5.03 of the  
8 Rules of the Assessment Coordination Department by February 15 of each  
9 calendar year, shall result in the loss of all reappraisal funding provided  
10 under ACA 26-26-1907 until the preparer of the tax books complies with Rule  
11 5.03. Such funds shall be forfeited under the following provisions:  
12 (a) Failure to comply with this section shall result in the forfeiture of  
13 twenty percent (20%) of the total reappraisal funds every two (2) months of  
14 noncompliance;  
15 (b) After ten (10) months of noncompliance, the total amount of reappraisal  
16 funds shall be forfeited.  
17 (c) No county will be relieved of the requirement to reappraise property, and  
18 funding will be by local taxing unit sources until such time as the county  
19 comes into compliance with this section.

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21 SECTION 11. COMPLIANCE WITH OTHER LAWS. Disbursement of funds authorized  
22 by this act shall be limited to the appropriation for such agency and funds  
23 made available by law for the support of such appropriations; and the  
24 restrictions of the State Procurement Law, the General Accounting and  
25 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary  
26 Procedures and Restrictions Act, or their successors, and other fiscal  
27 control laws of this State, where applicable, and regulations promulgated by  
28 the Department of Finance and Administration, as authorized by law, shall be  
29 strictly complied with in disbursement of said funds.

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31 SECTION 12. LEGISLATIVE INTENT. It is the intent of the General Assembly  
32 that any funds disbursed under the authority of the appropriations contained  
33 in this act shall be in compliance with the stated reasons for which this act  
34 was adopted, as evidenced by the Agency Requests, Executive Recommendations  
35 and Legislative Recommendations contained in the budget manuals prepared by  
36 the Department of Finance and Administration, letters, or summarized oral

1 testimony in the official minutes of the Arkansas Legislative Council or  
2 Joint Budget Committee which relate to its passage and adoption.

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4 SECTION 13. EMERGENCY CLAUSE. It is found and determined by the General  
5 Assembly, that the Constitution of the State of Arkansas prohibits the  
6 appropriation of funds for more than a two (2) year period; that the  
7 effectiveness of this Act on July 1, 2007 is essential to the operation of  
8 the agency for which the appropriations in this Act are provided, and that in  
9 the event of an extension of the Regular Session, the delay in the effective  
10 date of this Act beyond July 1, 2007 could work irreparable harm upon the  
11 proper administration and provision of essential governmental programs.  
12 Therefore, an emergency is hereby declared to exist and this Act being  
13 necessary for the immediate preservation of the public peace, health and  
14 safety shall be in full force and effect from and after July 1, 2007.

15  
16 */s/ Joint Budget Committee*  
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