

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 87th General Assembly  
3 Regular Session, 2009  
4

# A Bill

HOUSE BILL 1344

5 By: Representative Lovell  
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7

## For An Act To Be Entitled

9 AN ACT TO CLARIFY THAT AN ASSESSMENT ADJUSTMENT  
10 BY THE COUNTY BOARD OF EQUALIZATION IS APPLICABLE  
11 ONLY TO THE YEAR THE ASSESSMENT WAS MADE; TO  
12 ALLOW THE APPEAL OF A DECISION OF THE BOARD WHEN  
13 THE PETITIONER FAILED TO APPEAR THROUGH NO FAULT  
14 OF THE PETIONER; AND FOR OTHER PURPOSES.  
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## Subtitle

16 TO CLARIFY THAT AN ASSESSMENT ADJUSTMENT  
17 IS APPLICABLE ONLY TO THE YEAR THE  
18 ASSESSMENT WAS MADE; TO ALLOW THE APPEAL  
19 OF A DECISION OF THE BOARD WHEN THE  
20 PETITIONER FAILED TO APPEAR THROUGH NO  
21 FAULT OF THE PETITIONER.  
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25 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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27 SECTION 1. Arkansas Code § 26-27-317(a), concerning an application for  
28 adjustment of a current assessment by a county assessor, is amended to read  
29 as follows:

30 26-27-317. Applications for adjustment.

31 (a)(1) Any property owner or an agent of a property owner may apply in  
32 person, by petition, or by letter to the secretary of the county equalization  
33 board on or before the third Monday in August of every year for the  
34 adjustment of the county assessor's assessment on the property owner's  
35 property or the property of another person.

36 (2) The board may not adjust any assessment other than the



1 assessment made during the year it meets to consider an application made  
2 under subdivision (a)(1) of this section.

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4 SECTION 2. Arkansas Code § 26-27-318(b), concerning the appeal of a  
5 decision of the county equalization board, is amended to read as follows:

6 (b) No appeal to the county court shall be taken ~~except by those who~~  
7 ~~have first~~ unless:

8 (1) The petitioner has exhausted their his or her remedy before  
9 the county equalization board, ~~except for all cases in which; or~~

10 (2) Through no fault of the petitioner, the petitioner shall  
11 ~~have had no~~ he or she did not have an opportunity to appear before the county  
12 equalization board.

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