

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

As Engrossed: H2/6/09
A Bill

HOUSE BILL 1344

5 By: Representative Lovell
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8 **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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16 **Subtitle**

17 TO CLARIFY THAT AN ASSESSMENT ADJUSTMENT
18 IS APPLICABLE ONLY TO THE YEAR THE
19 ASSESSMENT WAS MADE; TO ALLOW THE APPEAL
20 OF A DECISION OF THE BOARD WHEN THE
21 PETITIONER FAILED TO APPEAR THROUGH NO
22 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 the petitioner:

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

10 (2) Was not sent the notice of value change as required by § 26-
11 23-203 ~~the petitioner shall have had no opportunity to appear before the~~
12 ~~county equalization board.~~

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14 /s/ Lovell
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