

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

# A Bill

HOUSE BILL 2147

4  
5 By: Representative Lovell  
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## For An Act To Be Entitled

9 AN ACT TO SET OUT THE PROCEDURE FOR EQUALIZATION  
10 BOARDS TO FOLLOW WHEN CHANGING PROPERTY VALUES IN  
11 A YEAR WHEN A COUNTY IS NOT COMPLETING  
12 REAPPRAISAL; TO CONSULT WITH THE ASSESSMENT  
13 COORDINATION DEPARTMENT TO UTILIZE DATA COMPILED  
14 UNDER THE ASSESSMENT COORDINATION DEPARTMENT'S  
15 SALES RATIO STUDY; AND FOR OTHER PURPOSES.  
16

## Subtitle

17 TO SET OUT THE PROCEDURE FOR  
18 EQUALIZATION BOARDS TO FOLLOW WHEN  
19 CHANGING PROPERTY VALUES IN A YEAR WHEN  
20 A COUNTY IS NOT COMPLETING REAPPRAISAL.  
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23

24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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26 Section 1. The purpose of this act is to set out the procedure for  
27 equalization boards to follow when changing property values in a year when a  
28 county is not completing reappraisal and to require the equalization boards  
29 to consult with the Assessment Coordination Department to utilize data  
30 compiled under the Assessment Coordination Department's sales ratio study.  
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