

1 State of Arkansas
2 87th General Assembly
3 Fiscal Session, 2010

A Bill

SENATE BILL 17

4
5 By: Joint Budget Committee
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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 FISCAL
12 YEAR ENDING JUNE 30, 2011; AND FOR OTHER
13 PURPOSES.
14

Subtitle

15
16 AN ACT FOR THE ASSESSMENT COORDINATION
17 DEPARTMENT APPROPRIATION FOR THE 2010-
18 2011 FISCAL YEAR.
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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 2010-2011 fiscal year, the
26 following maximum number of regular employees whose salaries shall be
27 governed by the provisions of the Uniform Classification and Compensation Act
28 (Arkansas Code §§21-5-201 et seq.), or its successor, and all laws amendatory
29 thereto. Provided, however, that any position to which a specific maximum
30 annual salary is set out herein in dollars, shall be exempt from the
31 provisions of said Uniform Classification and Compensation Act. All persons
32 occupying positions authorized herein are hereby governed by the provisions
33 of the Regular Salaries Procedures and Restrictions Act (Arkansas Code §21-5-
34 101), or its successor.
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36 Maximum Annual



1			Maximum	Salary Rate
2	Item	Class	No. of	Fiscal Year
3	No.	Code Title	Employees	2010-2011
4	(1)	U085U ACD DIRECTOR	1	\$99,472
5	(2)	G047C ATTORNEY SPECIALIST	1	GRADE C126
6	(3)	G061C ACD DEPUTY DIRECTOR	1	GRADE C125
7	(4)	X046C ACD DIVISION ADMINISTRATOR	3	GRADE C121
8	(5)	A050C AGENCY FISCAL MANAGER	1	GRADE C121
9	(6)	X049C PROPERTY ASSESSMENT COORD MANAGER	5	GRADE C120
10	(7)	X079C PROPERTY ASSESSMENT AUDITOR SUPER	12	GRADE C118
11	(8)	D068C INFORMATION SYSTEMS ANALYST	1	GRADE C117
12	(9)	X117C PROPERTY ASSESSMENT AUDITOR	8	GRADE C116
13	(10)	C056C ADMINISTRATIVE SPECIALIST III	<u>3</u>	GRADE C112
14		MAX. NO. OF EMPLOYEES	36	

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16 SECTION 2. EXTRA HELP - STATE OPERATIONS. There is hereby authorized, for
 17 the Assessment Coordination Department – State Operations for the 2010-2011
 18 fiscal year, the following maximum number of part-time or temporary
 19 employees, to be known as "Extra Help", payable from funds appropriated
 20 herein for such purposes: three (3) temporary or part-time employees, when
 21 needed, at rates of pay not to exceed those provided in the Uniform
 22 Classification and Compensation Act, or its successor, or this act for the
 23 appropriate classification.

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25 SECTION 3. APPROPRIATION - STATE OPERATIONS. There is hereby appropriated,
 26 to the Assessment Coordination Department, to be payable from the
 27 Miscellaneous Agencies Fund Account, for personal services and operating
 28 expenses of the Assessment Coordination Department - State Operations for the
 29 fiscal year ending June 30, 2011, the following:

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31	ITEM	FISCAL YEAR
32	NO.	2010-2011
33	(01) REGULAR SALARIES	\$ 1,565,140
34	(02) EXTRA HELP	2,500
35	(03) PERSONAL SERVICES MATCHING	476,789
36	(04) MAINT. & GEN. OPERATION	

1	(A) OPER. EXPENSE	622,240
2	(B) CONF. & TRAVEL	49,869
3	(C) PROF. FEES	10,000
4	(D) CAP. OUTLAY	5,500
5	(E) DATA PROC.	0
6	(05) ASSESSOR'S SCHOOL	125,000
7	(06) ASSESSMENT EDUC INCENTIVE	<u>112,000</u>
8	TOTAL AMOUNT APPROPRIATED	<u>\$ 2,969,038</u>

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10 SECTION 4. APPROPRIATION - CASH. There is hereby appropriated, to the

11 Assessment Coordination Department, to be payable from cash funds as defined

12 by Arkansas Code 19-4-801 of the Assessment Coordination Department, for

13 operating expenses of the Assessment Coordination Department for the fiscal

14 year ending June 30, 2011, the following:

15		
16	ITEM	FISCAL YEAR
17	<u>NO.</u>	<u>2010-2011</u>
18	(01) MAINT. & GEN. OPERATION	
19	(A) OPER. EXPENSE	\$ 33,000
20	(B) CONF. & TRAVEL	5,000
21	(C) PROF. FEES	17,000
22	(D) CAP. OUTLAY	0
23	(E) DATA PROC.	<u>0</u>
24	TOTAL AMOUNT APPROPRIATED	<u>\$ 55,000</u>

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26 SECTION 5. APPROPRIATION - COUNTY ASSESSORS' CONTINUING EDUCATION FUND.

27 There is hereby appropriated, to the Assessment Coordination Department, to

28 be payable from the County Assessors' Continuing Education Trust Fund, for

29 maintaining and operating a continuing education program for County Assessors

30 by the Assessment Coordination Department for the fiscal year ending June 30,

31 2011, the following:

32		
33	ITEM	FISCAL YEAR
34	<u>NO.</u>	<u>2010-2011</u>
35	(01) MAINT. & GEN. OPERATION	
36	(A) OPER. EXPENSE	\$ 51,600

1	(B) CONF. & TRAVEL	0
2	(C) PROF. FEES	8,400
3	(D) CAP. OUTLAY	0
4	(E) DATA PROC.	<u>0</u>
5	TOTAL AMOUNT APPROPRIATED	<u>\$ 60,000</u>

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7 SECTION 6. APPROPRIATION - REAL PROPERTY REAPPRAISAL. There is hereby
8 appropriated, to the Assessment Coordination Department, to be payable from
9 the Arkansas Real Property Reappraisal Fund, for paying counties and
10 professional reappraisal companies for the cost of reappraisal of real
11 property by the Assessment Coordination Department for the fiscal year ending
12 June 30, 2011, the following:

14	ITEM	FISCAL YEAR
15	<u>NO.</u>	<u>2010-2011</u>
16	(01) REAL PROPERTY REAPPRAISAL	<u>\$ 15,000,000</u>

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18 SECTION 7. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
19 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. FUND
20 TRANSFER. To provide funding for the appropriations authorized herein, the
21 Director of the Assessment Coordination Department of the State of Arkansas
22 shall certify monthly to the Chief Fiscal Officer of the State, the amount of
23 funding needed each month to pay counties and professional reappraisal
24 companies for the reappraisal of real property as required by law. Upon
25 receipt of such certification the Chief Fiscal Officer of the State shall
26 transfer on his books and those of the State Treasurer 76% of the amounts
27 certified from the Department of Education Public School Fund Account, 16% of
28 the amount certified from the County Aid Fund, and 8% of the amount certified
29 from the Municipal Aid Fund to the Arkansas Real Property Reappraisal Fund.
30 In no event shall the total amount of funds transferred as authorized herein
31 exceed fourteen million two hundred fifty thousand dollars (\$14,250,000)
32 in a single fiscal year.

33 The provisions of this section shall be in effect only from July 1, ~~2007~~
34 2010 through June 30, ~~2009~~ 2011.

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36 SECTION 8. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS

1 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. PARCELS.
2 The Assessment Coordination Department shall reimburse counties and
3 professional reappraisal companies monthly up to the maximum cost per parcel,
4 multiplied by the total number of parcels in the county, divided by the
5 number of months in a county's reappraisal cycle. The term parcel as used
6 herein shall be defined by department rule, and department reimbursements
7 based upon only the total number of parcels determined to qualify under
8 department rule.

9 The provisions of this section shall be in effect from July 1, ~~2007~~ 2010
10 through June 30, ~~2009~~ 2011.

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12 SECTION 9. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
13 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. MAXIMUM
14 ANNUAL FUNDING FOR REAPPRAISALS/REVIEWS. Whether a county's reappraisal of
15 real property is simply a review of existing data, or a more extensive
16 reappraisal where every improvement is measured, funding to any county,
17 provided through the Assessment Coordination Department, will be for the
18 actual appraisal cost, up to a maximum of seven dollars per parcel, per year.
19 Counties must use other taxing unit sources of revenue to provide for the
20 cost of real property reappraisals if the cost to complete the reappraisal
21 exceeds seven dollars per parcel.

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23 SECTION 10. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
24 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW.
25 CONCERNING TAX COLLECTION DATA NECESSARY TO MEET ADEQUACY. Failure by the
26 preparer of the tax books to report the information necessary to comply with
27 Rule 5.03 of the Rules of the Assessment Coordination Department by February
28 15 of each calendar year, shall result in the loss of all reappraisal funding
29 provided under Arkansas Code §26-26-1907 until the preparer of the tax books
30 complies with Rule 5.03. Such funds shall be forfeited under the following
31 provisions:

32 (a) Failure to comply with this section shall result in the forfeiture of
33 twenty percent (20%) of the total reappraisal funds every two (2) months of
34 noncompliance;

35 (b) After ten (10) months of noncompliance, the total amount of
36 reappraisal funds shall be forfeited.

1 (c) No county will be relieved of the requirement to reappraise property,
2 and funding will be by local taxing unit sources until such time as the
3 county comes into compliance with this section.
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5 SECTION 11. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
6 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. FUND
7 TRANSFERS. After receiving approval from the Chief Fiscal Officer of the
8 State, the Director of the Assessment Coordination Department is
9 authorized to transfer funds during the ~~2009-2010~~ 2010-2011 fiscal year from
10 the Miscellaneous Agencies Fund Account designated for support of the
11 Assessment Coordination Department to the Real Property Reappraisal Fund. The
12 total of all transfers shall not exceed \$750,000.

13 The provisions of this section shall be in effect only from July 1, ~~2009~~
14 2010 through June 30, ~~2010~~ 2011.
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16 SECTION 12. COMPLIANCE WITH OTHER LAWS. Disbursement of funds authorized
17 by this act shall be limited to the appropriation for such agency and funds
18 made available by law for the support of such appropriations; and the
19 restrictions of the State Procurement Law, the General Accounting and
20 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary
21 Procedures and Restrictions Act, or their successors, and other fiscal
22 control laws of this State, where applicable, and regulations promulgated by
23 the Department of Finance and Administration, as authorized by law, shall be
24 strictly complied with in disbursement of said funds.
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26 SECTION 13. LEGISLATIVE INTENT. It is the intent of the General Assembly
27 that any funds disbursed under the authority of the appropriations contained
28 in this act shall be in compliance with the stated reasons for which this act
29 was adopted, as evidenced by the Agency Requests, Executive Recommendations
30 and Legislative Recommendations contained in the budget manuals prepared by
31 the Department of Finance and Administration, letters, or summarized oral
32 testimony in the official minutes of the Arkansas Legislative Council or
33 Joint Budget Committee which relate to its passage and adoption.
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35 SECTION 14. EMERGENCY CLAUSE. It is found and determined by the General
36 Assembly, that the Constitution of the State of Arkansas prohibits the

1 appropriation of funds for more than a one (1) year period; that the
2 effectiveness of this Act on July 1, 2010 is essential to the operation of
3 the agency for which the appropriations in this Act are provided, and that in
4 the event of an extension of the legislative session, the delay in the
5 effective date of this Act beyond July 1, 2010 could work irreparable harm
6 upon the proper administration and provision of essential governmental
7 programs. Therefore, an emergency is hereby declared to exist and this Act
8 being necessary for the immediate preservation of the public peace, health
9 and safety shall be in full force and effect from and after July 1, 2010.

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