

1 State of Arkansas
2 88th General Assembly
3 Regular Session, 2011
4

As Engrossed: S2/28/11
A Bill

SENATE BILL 107

5 By: Joint Budget Committee
6

7 **For An Act To Be Entitled**

8 AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL
9 SERVICES AND OPERATING EXPENSES FOR THE
10 ASSESSMENT COORDINATION DEPARTMENT FOR THE FISCAL
11 YEAR ENDING JUNE 30, 2012; AND FOR OTHER
12 PURPOSES.
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15 **Subtitle**

16 AN ACT FOR THE ASSESSMENT COORDINATION
17 DEPARTMENT APPROPRIATION FOR THE 2011-2012
18 FISCAL YEAR.
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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23 SECTION 1. REGULAR SALARIES - STATE OPERATIONS. There is hereby
24 established for the Assessment Coordination Department for the 2011-2012
25 fiscal year, the following maximum number of regular employees.
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Item	Class		Maximum	Maximum Annual
No.	Code	Title	No. of	Salary Rate
			Employees	Fiscal Year
				2011-2012
31	(1) U085U	ACD DIRECTOR	1	\$101,322
32	(2) G047C	ATTORNEY SPECIALIST	1	GRADE C126
33	(3) G061C	ACD DEPUTY DIRECTOR	1	GRADE C125
34	(4) X046C	ACD DIVISION ADMINISTRATOR	3	GRADE C121
35	(5) A050C	AGENCY FISCAL MANAGER	1	GRADE C121
36	(6) X049C	PROPERTY ASSESSMENT COORD MANAGER	5	GRADE C120



1	(7)	X079C	PROPERTY ASSESSMENT AUDITOR SUPR	12	GRADE C118
2	(8)	D068C	INFORMATION SYSTEMS ANALYST	1	GRADE C117
3	(9)	X117C	PROPERTY ASSESSMENT AUDITOR	8	GRADE C116
4	(10)	C056C	ADMINISTRATIVE SPECIALIST III	<u>3</u>	GRADE C112
5			MAX. NO. OF EMPLOYEES	36	

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7 SECTION 2. EXTRA HELP - STATE OPERATIONS. There is hereby authorized,
 8 for the Assessment Coordination Department – State Operations for the 2011-
 9 2012 fiscal year, the following maximum number of part-time or temporary
 10 employees, to be known as "Extra Help", payable from funds appropriated
 11 herein for such purposes: three (3) temporary or part-time employees, when
 12 needed, at rates of pay not to exceed those provided in the Uniform
 13 Classification and Compensation Act, or its successor, or this act for the
 14 appropriate classification.

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16 SECTION 3. APPROPRIATION - STATE OPERATIONS. There is hereby
 17 appropriated, to the Assessment Coordination Department, to be payable from
 18 the Miscellaneous Agencies Fund Account, for personal services and operating
 19 expenses of the Assessment Coordination Department - State Operations for the
 20 fiscal year ending June 30, 2012, the following:

22	ITEM	FISCAL YEAR
23	<u>NO.</u>	<u>2011-2012</u>
24	(01) REGULAR SALARIES	\$1,575,354
25	(02) EXTRA HELP	2,500
26	(03) PERSONAL SERVICES MATCHING	484,163
27	(04) MAINT. & GEN. OPERATION	
28	(A) OPER. EXPENSE	622,240
29	(B) CONF. & TRAVEL	49,869
30	(C) PROF. FEES	10,000
31	(D) CAP. OUTLAY	0
32	(E) DATA PROC.	0
33	(05) ASSESSOR'S SCHOOL	125,000
34	(06) ASSESSMENT EDUC INCENTIVE	<u>112,000</u>
35	TOTAL AMOUNT APPROPRIATED	<u><u>\$2,981,126</u></u>

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1 SECTION 4. APPROPRIATION - CASH. There is hereby appropriated, to the
 2 Assessment Coordination Department, to be payable from cash funds as defined
 3 by Arkansas Code 19-4-801 of the Assessment Coordination Department, for
 4 operating expenses of the Assessment Coordination Department for the fiscal
 5 year ending June 30, 2012, the following:

6	7 ITEM	FISCAL YEAR
8	<u>NO.</u>	<u>2011-2012</u>
9	(01) MAINT. & GEN. OPERATION	
10	(A) OPER. EXPENSE	\$33,000
11	(B) CONF. & TRAVEL	5,000
12	(C) PROF. FEES	17,000
13	(D) CAP. OUTLAY	0
14	(E) DATA PROC.	<u>0</u>
15	TOTAL AMOUNT APPROPRIATED	<u><u>\$55,000</u></u>

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17 SECTION 5. APPROPRIATION - COUNTY ASSESSORS' CONTINUING EDUCATION FUND.
 18 There is hereby appropriated, to the Assessment Coordination Department, to
 19 be payable from the County Assessors' Continuing Education Trust Fund, for
 20 maintaining and operating a continuing education program for County Assessors
 21 by the Assessment Coordination Department for the fiscal year ending June 30,
 22 2012, the following:

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24	ITEM	FISCAL YEAR
25	<u>NO.</u>	<u>2011-2012</u>
26	(01) MAINT. & GEN. OPERATION	
27	(A) OPER. EXPENSE	\$51,600
28	(B) CONF. & TRAVEL	0
29	(C) PROF. FEES	8,400
30	(D) CAP. OUTLAY	0
31	(E) DATA PROC.	<u>0</u>
32	TOTAL AMOUNT APPROPRIATED	<u><u>\$60,000</u></u>

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34 SECTION 6. APPROPRIATION - REAL PROPERTY REAPPRAISAL. There is hereby
 35 appropriated, to the Assessment Coordination Department, to be payable from
 36 the Arkansas Real Property Reappraisal Fund, for paying counties and

1 professional reappraisal companies for the cost of reappraisal of real
2 property by the Assessment Coordination Department for the fiscal year ending
3 June 30, 2012, the following:

4		
5	ITEM	FISCAL YEAR
6	<u>NO.</u>	<u>2011-2012</u>
7	(01) REAL PROPERTY REAPPRAISAL	<u>\$15,750,000</u>

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

24 The provisions of this section shall be in effect only from July
25 1, ~~2010~~ 2011 through June 30, ~~2011~~ 2012.

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27 SECTION 8. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
28 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. PARCELS.
29 The Assessment Coordination Department shall reimburse counties and
30 professional reappraisal companies monthly up to the maximum cost per parcel,
31 multiplied by the total number of parcels in the county, divided by the
32 number of months in a county's reappraisal cycle. The term parcel as used
33 herein shall be defined by department rule, and department reimbursements
34 based upon only the total number of parcels determined to qualify under
35 department rule.

36 The provisions of this section shall be in effect from July 1, ~~2010~~ 2011

1 through June 30, ~~2011~~ 2012.

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

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14 SECTION 10. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
15 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW.
16 CONCERNING TAX COLLECTION DATA NECESSARY TO MEET ADEQUACY. Failure by the
17 preparer of the tax books to report the information necessary to comply with
18 Rule 5.03 of the Rules of the Assessment Coordination Department by February
19 15 of each calendar year, shall result in the loss of all reappraisal funding
20 provided under Arkansas Code §26-26-1907 until the preparer of the tax books
21 complies with Rule 5.03. Such funds shall be forfeited under the following
22 provisions:

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

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

28 (c) No county will be relieved of the requirement to reappraise property,
29 and funding will be by local taxing unit sources until such time as the
30 county comes into compliance with this section.

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32 SECTION 11. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
33 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. FUND
34 TRANSFERS. After receiving approval from the Chief Fiscal Officer of the
35 State, the Director of the Assessment Coordination Department is authorized
36 to transfer funds during the ~~2010-2011~~ 2011-2012 fiscal year from the

1 Miscellaneous Agencies Fund Account designated for support of the Assessment
2 Coordination Department to the Real Property Reappraisal Fund. The total of
3 all transfers shall not exceed ~~\$750,000~~ \$1,500,000.

4 The provisions of this section shall be in effect only from July 1, ~~2010~~
5 2011 through June 30, ~~2011~~ 2012.

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7 SECTION 12. COMPLIANCE WITH OTHER LAWS. Disbursement of funds
8 authorized by this act shall be limited to the appropriation for such agency
9 and funds made available by law for the support of such appropriations; and
10 the restrictions of the State Procurement Law, the General Accounting and
11 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary
12 Procedures and Restrictions Act, or their successors, and other fiscal
13 control laws of this State, where applicable, and regulations promulgated by
14 the Department of Finance and Administration, as authorized by law, shall be
15 strictly complied with in disbursement of said funds.

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17 SECTION 13. LEGISLATIVE INTENT. It is the intent of the General
18 Assembly that any funds disbursed under the authority of the appropriations
19 contained in this act shall be in compliance with the stated reasons for
20 which this act was adopted, as evidenced by the Agency Requests, Executive
21 Recommendations and Legislative Recommendations contained in the budget
22 manuals prepared by the Department of Finance and Administration, letters, or
23 summarized oral testimony in the official minutes of the Arkansas Legislative
24 Council or Joint Budget Committee which relate to its passage and adoption.

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26 SECTION 14. EMERGENCY CLAUSE. It is found and determined by the
27 General Assembly, that the Constitution of the State of Arkansas prohibits
28 the appropriation of funds for more than a one (1) year period; that the
29 effectiveness of this Act on July 1, 2011 is essential to the operation of
30 the agency for which the appropriations in this Act are provided, and that in
31 the event of an extension of the legislative session, the delay in the
32 effective date of this Act beyond July 1, 2011 could work irreparable harm
33 upon the proper administration and provision of essential governmental
34 programs. Therefore, an emergency is hereby declared to exist and this Act
35 being necessary for the immediate preservation of the public peace, health
36 and safety shall be in full force and effect from and after July 1, 2011.

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/s/Joint Budget Committee