

1 State of Arkansas  
2 89th General Assembly  
3 Fiscal Session, 2014  
4

# A Bill

SENATE BILL 43

5 By: Joint Budget Committee  
6

## For An Act To Be Entitled

8 AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL SERVICES  
9 AND OPERATING EXPENSES FOR THE ASSESSMENT  
10 COORDINATION DEPARTMENT FOR THE FISCAL YEAR ENDING  
11 JUNE 30, 2015; AND FOR OTHER PURPOSES.  
12  
13

## Subtitle

14 AN ACT FOR THE ASSESSMENT COORDINATION  
15 DEPARTMENT APPROPRIATION FOR THE 2014-  
16 2015 FISCAL YEAR.  
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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22 SECTION 1. REGULAR SALARIES - STATE OPERATIONS. There is hereby  
23 established for the Assessment Coordination Department for the 2014-2015  
24 fiscal year, the following maximum number of regular employees.  
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Item No.	Class Code	Title	Maximum No. of Employees	Maximum Annual Salary Rate Fiscal Year 2014-2015
30	(1) U085U	ACD DIRECTOR	1	\$105,808
31	(2) G047C	ATTORNEY SPECIALIST	1	GRADE C126
32	(3) G061C	ACD DEPUTY DIRECTOR	1	GRADE C125
33	(4) X046C	ACD DIVISION ADMINISTRATOR	3	GRADE C121
34	(5) A050C	AGENCY FISCAL MANAGER	1	GRADE C121
35	(6) X049C	PROPERTY ASSESSMENT COORD MANAGER	5	GRADE C120
36	(7) X079C	PROPERTY ASSESSMENT AUDITOR SUPVR	12	GRADE C118



1	(8) D068C	INFORMATION SYSTEMS ANALYST	1	GRADE C117
2	(9) X117C	PROPERTY ASSESSMENT AUDITOR	7	GRADE C116
3	(10) A091C	FISCAL SUPPORT ANALYST	1	GRADE C115
4	(11) 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 2014-  
 9 2015 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, 2015, the following:

22	ITEM	FISCAL YEAR
23	<u>NO.</u>	<u>2014-2015</u>
24	(01) REGULAR SALARIES	\$1,529,616
25	(02) EXTRA HELP	2,500
26	(03) PERSONAL SERVICES MATCHING	539,416
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	200,000
34	(06) ASSESSMENT EDUC INCENTIVE	<u>150,000</u>
35	TOTAL AMOUNT APPROPRIATED	<u><u>\$3,103,641</u></u>

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SECTION 4. APPROPRIATION - CASH. There is hereby appropriated, to the Assessment Coordination Department, to be payable from the cash fund deposited in the State Treasury as determined by the Chief Fiscal Officer of the State, for operating expenses of the Assessment Coordination Department for the fiscal year ending June 30, 2015, the following:

ITEM	FISCAL YEAR
<u>NO.</u>	<u>2014-2015</u>
(01) MAINT. & GEN. OPERATION	
(A) OPER. EXPENSE	\$33,000
(B) CONF. & TRAVEL	5,000
(C) PROF. FEES	17,000
(D) CAP. OUTLAY	0
(E) DATA PROC.	<u>0</u>
TOTAL AMOUNT APPROPRIATED	<u><u>\$55,000</u></u>

SECTION 5. APPROPRIATION - COUNTY ASSESSORS' CONTINUING EDUCATION FUND. There is hereby appropriated, to the Assessment Coordination Department, to be payable from the County Assessors' Continuing Education Trust Fund, for maintaining and operating a continuing education program for County Assessors by the Assessment Coordination Department for the fiscal year ending June 30, 2015, the following:

ITEM	FISCAL YEAR
<u>NO.</u>	<u>2014-2015</u>
(01) MAINT. & GEN. OPERATION	
(A) OPER. EXPENSE	\$51,600
(B) CONF. & TRAVEL	0
(C) PROF. FEES	8,400
(D) CAP. OUTLAY	0
(E) DATA PROC.	<u>0</u>
TOTAL AMOUNT APPROPRIATED	<u><u>\$60,000</u></u>

SECTION 6. APPROPRIATION - REAL PROPERTY REAPPRAISAL. There is hereby appropriated, to the Assessment Coordination Department, to be payable from 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, 2015, the following:

4		
5	ITEM	FISCAL YEAR
6	<u>NO.</u>	<u>2014-2015</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) in a  
23 single fiscal year.

24 The provisions of this section shall be in effect only from July 1, ~~2012~~  
25 2014 through June 30, ~~2013~~ 2015.

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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, ~~2012~~ 2014

1 through June 30, ~~2013~~ 2015.

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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. FUND  
16 TRANSFERS. After receiving approval from the Chief Fiscal Officer of the  
17 State, the Director of the Assessment Coordination Department is authorized  
18 to transfer funds during the ~~2012-2013~~ 2014-2015 fiscal year from the  
19 Miscellaneous Agencies Fund Account designated for support of the Assessment  
20 Coordination Department to the Real Property Reappraisal Fund. The total of  
21 all transfers shall not exceed \$1,500,000.

22 The provisions of this section shall be in effect only from July 1, ~~2012~~  
23 2014 through June 30, ~~2013~~ 2015.

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25 SECTION 11. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS  
26 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. TRANSFER  
27 PROVISION. After receiving approval from the Chief Fiscal Officer of the  
28 State, the Director of the Assessment Coordination Department is authorized  
29 to transfer appropriation from the Operating Expenses line item in the State  
30 Operations Program to the Assessor's School special line item to assure  
31 sufficient resources are available to provide required training for  
32 assessment personnel.

33 The provisions of this section shall be in effect only from July 1, ~~2013~~  
34 2014 through June 30, ~~2014~~ 2015.

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36 SECTION 12. COMPLIANCE WITH OTHER LAWS. Disbursement of funds

1 authorized by this act shall be limited to the appropriation for such agency  
2 and funds made available by law for the support of such appropriations; and  
3 the restrictions of the State Procurement Law, the General Accounting and  
4 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary  
5 Procedures and Restrictions Act, or their successors, and other fiscal  
6 control laws of this State, where applicable, and regulations promulgated by  
7 the Department of Finance and Administration, as authorized by law, shall be  
8 strictly complied with in disbursement of said funds.

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

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19 SECTION 14. EMERGENCY CLAUSE. It is found and determined by the  
20 General Assembly, that the Constitution of the State of Arkansas prohibits  
21 the appropriation of funds for more than a one (1) year period; that the  
22 effectiveness of this Act on July 1, 2014 is essential to the operation of  
23 the agency for which the appropriations in this Act are provided, and that in  
24 the event of an extension of the legislative session, the delay in the  
25 effective date of this Act beyond July 1, 2014 could work irreparable harm  
26 upon the proper administration and provision of essential governmental  
27 programs. Therefore, an emergency is hereby declared to exist and this Act  
28 being necessary for the immediate preservation of the public peace, health  
29 and safety shall be in full force and effect from and after July 1, 2014.