

1 State of Arkansas  
2 90th General Assembly  
3 Regular Session, 2015  
4

# A Bill

SENATE BILL 51

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, 2016; AND FOR OTHER PURPOSES.  
12  
13

## Subtitle

14 AN ACT FOR THE ASSESSMENT COORDINATION  
15 DEPARTMENT APPROPRIATION FOR THE 2015-  
16 2016 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 2015-2016  
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 2015-2016
30	(1) U085U	ACD DIRECTOR	1	\$106,866
31	(2) G047C	ATTORNEY SPECIALIST	1	GRADE C126
32	(3) G061C	ACD DEPUTY DIRECTOR	1	GRADE C125
33	(4) X046C	ACD DIVISION ADMINISTRATOR	4	GRADE C121
34	(5) X049C	PROPERTY ASSESSMENT COORD MANAGER	5	GRADE C120
35	(6) X079C	PROPERTY ASSESSMENT AUDITOR SUPERVISOR	12	GRADE C118
36	(7) D068C	INFORMATION SYSTEMS ANALYST	1	GRADE C117



1	(8)	X117C	PROPERTY ASSESSMENT AUDITOR	7	GRADE C116
2	(9)	A091C	FISCAL SUPPORT ANALYST	1	GRADE C115
3	(10)	C056C	ADMINISTRATIVE SPECIALIST III	<u>3</u>	GRADE C112
4			MAX. NO. OF EMPLOYEES	36	

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6 SECTION 2. EXTRA HELP - STATE OPERATIONS. There is hereby authorized,  
 7 for the Assessment Coordination Department - State Operations for the 2015-  
 8 2016 fiscal year, the following maximum number of part-time or temporary  
 9 employees, to be known as "Extra Help", payable from funds appropriated  
 10 herein for such purposes: three (3) temporary or part-time employees, when  
 11 needed, at rates of pay not to exceed those provided in the Uniform  
 12 Classification and Compensation Act, or its successor, or this act for the  
 13 appropriate classification.

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15 SECTION 3. APPROPRIATION - STATE OPERATIONS. There is hereby  
 16 appropriated, to the Assessment Coordination Department, to be payable from  
 17 the Miscellaneous Agencies Fund Account, for personal services and operating  
 18 expenses of the Assessment Coordination Department - State Operations for the  
 19 fiscal year ending June 30, 2016, the following:

21	ITEM	FISCAL YEAR
22	<u>NO.</u>	<u>2015-2016</u>
23	(01) REGULAR SALARIES	\$1,501,296
24	(02) EXTRA HELP	2,500
25	(03) PERSONAL SERVICES MATCHING	518,974
26	(04) MAINT. & GEN. OPERATION	
27	(A) OPER. EXPENSE	622,240
28	(B) CONF. & TRAVEL	49,869
29	(C) PROF. FEES	10,000
30	(D) CAP. OUTLAY	0
31	(E) DATA PROC.	0
32	(05) ASSESSOR'S SCHOOL	200,000
33	(06) ASSESSMENT EDUC INCENTIVE	<u>150,000</u>
34	TOTAL AMOUNT APPROPRIATED	<u><u>\$3,054,879</u></u>

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

1 Assessment Coordination Department, to be payable from the cash fund  
 2 deposited in the State Treasury as determined by the Chief Fiscal Officer of  
 3 the State, for operating expenses of the Assessment Coordination Department  
 4 for the fiscal year ending June 30, 2016, the following:

6 ITEM	FISCAL YEAR
7 NO.	<u>2015-2016</u>
8 (01) MAINT. & GEN. OPERATION	
9 (A) OPER. EXPENSE	\$33,000
10 (B) CONF. & TRAVEL	5,000
11 (C) PROF. FEES	17,000
12 (D) CAP. OUTLAY	0
13 (E) DATA PROC.	<u>0</u>
14 TOTAL AMOUNT APPROPRIATED	<u><u>\$55,000</u></u>

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

17 There is hereby appropriated, to the Assessment Coordination Department, to  
 18 be payable from the County Assessors' Continuing Education Trust Fund, for  
 19 maintaining and operating a continuing education program for County Assessors  
 20 by the Assessment Coordination Department for the fiscal year ending June 30,  
 21 2016, the following:

23 ITEM	FISCAL YEAR
24 NO.	<u>2015-2016</u>
25 (01) MAINT. & GEN. OPERATION	
26 (A) OPER. EXPENSE	\$51,600
27 (B) CONF. & TRAVEL	0
28 (C) PROF. FEES	8,400
29 (D) CAP. OUTLAY	0
30 (E) DATA PROC.	<u>0</u>
31 TOTAL AMOUNT APPROPRIATED	<u><u>\$60,000</u></u>

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

1 property by the Assessment Coordination Department for the fiscal year ending  
2 June 30, 2016, the following:

3 4 ITEM 5 NO.	FISCAL YEAR 2015-2016
6 (01) REAL PROPERTY REAPPRAISAL	<u>\$15,750,000</u>

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

23 The provisions of this section shall be in effect only from July 1, ~~2014~~  
24 2015 through June 30, ~~2015~~ 2016.

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26 SECTION 8. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS  
27 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. MAXIMUM  
28 ANNUAL FUNDING FOR REAPPRAISALS/REVIEWS. Whether a county's reappraisal of  
29 real property is simply a review of existing data, or a more extensive  
30 reappraisal where every improvement is measured, funding to any county,  
31 provided through the Assessment Coordination Department, will be for the  
32 actual appraisal cost, up to a maximum of seven dollars per parcel, per  
33 year, or the lowest competitive bid amount in accordance with Arkansas Code  
34 Annotated §14-22-111, whichever is less. Counties must use other taxing unit  
35 sources of revenue to provide for the cost of real property reappraisals if  
36 the cost to complete the reappraisal exceeds seven dollars per parcel.

1        The provisions of this section shall be in effect only from July 1,  
2        2015 through June 30, 2016.

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4        SECTION 9. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS  
5        CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. FUND  
6        TRANSFERS. After receiving approval from the Chief Fiscal Officer of the  
7        State, the Director of the Assessment Coordination Department is authorized  
8        to transfer funds during the ~~2013-2014~~ 2015-2016 fiscal year from the  
9        Miscellaneous Agencies Fund Account designated for support of the Assessment  
10       Coordination Department to the Real Property Reappraisal Fund. The total of  
11       all transfers shall not exceed \$1,500,000.

12       The provisions of this section shall be in effect only from July 1, ~~2014~~  
13       2015 through June 30, ~~2015~~ 2016.

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15       SECTION 10. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS  
16       CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. TRANSFER  
17       PROVISION. After receiving approval from the Chief Fiscal Officer of the  
18       State, the Director of the Assessment Coordination Department is authorized  
19       to transfer appropriation from the Operating Expenses line item in the State  
20       Operations Program to the Assessor's School special line item to assure  
21       sufficient resources are available to provide required training for  
22       assessment personnel.

23       The provisions of this section shall be in effect only from July 1, ~~2014~~  
24       2015 through June 30, ~~2015~~ 2016.

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26       SECTION 11. COMPLIANCE WITH OTHER LAWS. Disbursement of funds  
27       authorized by this act shall be limited to the appropriation for such agency  
28       and funds made available by law for the support of such appropriations; and  
29       the restrictions of the State Procurement Law, the General Accounting and  
30       Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary  
31       Procedures and Restrictions Act, or their successors, and other fiscal  
32       control laws of this State, where applicable, and regulations promulgated by  
33       the Department of Finance and Administration, as authorized by law, shall be  
34       strictly complied with in disbursement of said funds.

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36       SECTION 12. LEGISLATIVE INTENT. It is the intent of the General

1 Assembly that any funds disbursed under the authority of the appropriations  
2 contained in this act shall be in compliance with the stated reasons for  
3 which this act was adopted, as evidenced by the Agency Requests, Executive  
4 Recommendations and Legislative Recommendations contained in the budget  
5 manuals prepared by the Department of Finance and Administration, letters, or  
6 summarized oral testimony in the official minutes of the Arkansas Legislative  
7 Council or Joint Budget Committee which relate to its passage and adoption.

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9 SECTION 13. EMERGENCY CLAUSE. It is found and determined by the  
10 General Assembly, that the Constitution of the State of Arkansas prohibits  
11 the appropriation of funds for more than a one (1) year period; that the  
12 effectiveness of this Act on July 1, 2015 is essential to the operation of  
13 the agency for which the appropriations in this Act are provided, and that in  
14 the event of an extension of the legislative session, the delay in the  
15 effective date of this Act beyond July 1, 2015 could work irreparable harm  
16 upon the proper administration and provision of essential governmental  
17 programs. Therefore, an emergency is hereby declared to exist and this Act  
18 being necessary for the immediate preservation of the public peace, health  
19 and safety shall be in full force and effect from and after July 1, 2015.