

1 State of Arkansas  
2 91st General Assembly  
3 Fiscal Session, 2018  
4

As Engrossed: S2/14/18

# A Bill

SENATE BILL 53

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, 2019; AND FOR OTHER PURPOSES.  
12  
13

### Subtitle

14 AN ACT FOR THE ASSESSMENT COORDINATION  
15 DEPARTMENT APPROPRIATION FOR THE 2018-  
16 2019 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 2018-2019  
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 2018-2019
30	(1) U085U	ACD DIRECTOR	1	GRADE SE01
31	(2) D068C	INFORMATION SYSTEMS ANALYST	1	GRADE IT04
32	(3) G047C	ATTORNEY SPECIALIST	1	GRADE GS11
33	(4) G061C	ACD DEPUTY DIRECTOR	1	GRADE GS10
34	(5) X046C	ACD DIVISION ADMINISTRATOR	4	GRADE GS08
35	(6) X049C	PROPERTY ASSESSMENT COORD MANAGER	5	GRADE GS07
36	(7) X079C	PROPERTY ASSESSMENT AUDITOR SUPVSR	12	GRADE GS06



1	(8) A091C FISCAL SUPPORT ANALYST	1	GRADE GS05
2	(9) X117C PROPERTY ASSESSMENT AUDITOR	7	GRADE GS05
3	(10) C056C ADMINISTRATIVE SPECIALIST III	<u>3</u>	GRADE GS04
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 for the 2018-2019 fiscal year, the  
 8 following maximum number of part-time or temporary employees, to be known as  
 9 "Extra Help", payable from funds appropriated herein for such purposes:  
 10 three (3) temporary or part-time employees, when needed, at rates of pay not  
 11 to exceed those provided in the Uniform Classification and Compensation Act,  
 12 or its successor, or this act for the appropriate classification.  
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14 SECTION 3. APPROPRIATION - STATE OPERATIONS. There is hereby  
 15 appropriated, to the Assessment Coordination Department, to be payable from  
 16 the Miscellaneous Agencies Fund Account, for personal services and operating  
 17 expenses of the Assessment Coordination Department - State Operations for the  
 18 fiscal year ending June 30, 2019, the following:  
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20	ITEM	FISCAL YEAR
21	<u>NO.</u>	<u>2018-2019</u>
22	(01) REGULAR SALARIES	\$1,711,782
23	(02) EXTRA HELP	2,500
24	(03) PERSONAL SERVICES MATCHING	585,293
25	(04) MAINT. & GEN. OPERATION	
26	(A) OPER. EXPENSE	622,240
27	(B) CONF. & TRAVEL	49,869
28	(C) PROF. FEES	10,000
29	(D) CAP. OUTLAY	0
30	(E) DATA PROC.	0
31	(05) ASSESSOR'S SCHOOL	325,000
32	(06) ASSESSMENT EDUC INCENTIVE	<u>150,000</u>
33	TOTAL AMOUNT APPROPRIATED	<u><u>\$3,456,684</u></u>

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 35 SECTION 4. APPROPRIATION - CASH. There is hereby appropriated, to the  
 36 Assessment Coordination Department, to be payable from the cash fund

1 deposited in the State Treasury as determined by the Chief Fiscal Officer of  
 2 the State, for operating expenses of the Assessment Coordination Department -  
 3 Cash for the fiscal year ending June 30, 2019, the following:

4	5 ITEM	FISCAL YEAR
6	<u>NO.</u>	<u>2018-2019</u>
7	(01) MAINT. & GEN. OPERATION	
8	(A) OPER. EXPENSE	\$33,000
9	(B) CONF. & TRAVEL	5,000
10	(C) PROF. FEES	17,000
11	(D) CAP. OUTLAY	0
12	(E) DATA PROC.	<u>0</u>
13	TOTAL AMOUNT APPROPRIATED	<u><u>\$55,000</u></u>

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

16 There is hereby appropriated, to the Assessment Coordination Department, to  
 17 be payable from the County Assessors' Continuing Education Trust Fund, for  
 18 maintaining and operating a continuing education program for County Assessors  
 19 by the Assessment Coordination Department - County Assessors' Continuing  
 20 Education Fund for the fiscal year ending June 30, 2019, the following:

21	22 ITEM	FISCAL YEAR
23	<u>NO.</u>	<u>2018-2019</u>
24	(01) MAINT. & GEN. OPERATION	
25	(A) OPER. EXPENSE	\$51,600
26	(B) CONF. & TRAVEL	0
27	(C) PROF. FEES	8,400
28	(D) CAP. OUTLAY	0
29	(E) DATA PROC.	<u>0</u>
30	TOTAL AMOUNT APPROPRIATED	<u><u>\$60,000</u></u>

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

1 Reappraisal for the fiscal year ending June 30, 2019, the following:

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3	ITEM	FISCAL YEAR
4	<u>NO.</u>	<u>2018-2019</u>
5	(01) REAL PROPERTY REAPPRAISAL	<u>\$15,750,000</u>

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

22 The provisions of this section shall be in effect only from July 1, ~~2017~~  
23 2018 through June 30, ~~2018~~ 2019.

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

35 The provisions of this section shall be in effect only from July 1, ~~2017~~  
36 2018 through June 30, ~~2018~~ 2019.

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2 SECTION 9. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS  
3 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. FUND  
4 TRANSFERS. After receiving approval from the Chief Fiscal Officer of the  
5 State, the Director of the Assessment Coordination Department is authorized  
6 to transfer funds during the ~~2017-2018~~ 2018-2019 fiscal year from the  
7 Miscellaneous Agencies Fund Account designated for support of the Assessment  
8 Coordination Department to the Real Property Reappraisal Fund. The total of  
9 all transfers shall not exceed \$1,500,000.

10 The provisions of this section shall be in effect only from July 1, ~~2017~~  
11 2018 through June 30, ~~2018~~ 2019.

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

21 The provisions of this section shall be in effect only from July 1, ~~2017~~  
22 2018 through June 30, ~~2018~~ 2019.

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

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34 SECTION 12. LEGISLATIVE INTENT. It is the intent of the General  
35 Assembly that any funds disbursed under the authority of the appropriations  
36 contained in this act shall be in compliance with the stated reasons for

1 which this act was adopted, as evidenced by the Agency Requests, Executive  
2 Recommendations and Legislative Recommendations contained in the budget  
3 manuals prepared by the Department of Finance and Administration, letters, or  
4 summarized oral testimony in the official minutes of the Arkansas Legislative  
5 Council or Joint Budget Committee which relate to its passage and adoption.

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7 SECTION 13. EFFECTIVE DATE. This act is effective on and after July 1,  
8 2018.

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10 */s/Joint Budget Committee*  
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