

1 State of Arkansas  
2 94th General Assembly  
3 Fiscal Session, 2024  
4

# A Bill

SENATE BILL 54

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 DEPARTMENT OF FINANCE  
10 AND ADMINISTRATION - ASSESSMENT COORDINATION DIVISION  
11 FOR THE FISCAL YEAR ENDING JUNE 30, 2025; AND FOR  
12 OTHER PURPOSES.  
13  
14

## Subtitle

15 AN ACT FOR THE DEPARTMENT OF FINANCE AND  
16 ADMINISTRATION - ASSESSMENT COORDINATION  
17 DIVISION APPROPRIATION FOR THE 2024-2025  
18 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 - STATE OPERATIONS. There is hereby  
25 established for the Department of Finance and Administration - Assessment  
26 Coordination Division for the 2024-2025 fiscal year, the following maximum  
27 number of regular employees.  
28

Item	Class	No.	Title	Maximum	Maximum Annual
				No. of	Salary Rate
				Fiscal Year	
				Employees	2024-2025
33	(1)	U085U	ACD DIRECTOR	1	GRADE SE01
34	(2)	D068C	INFORMATION SYSTEMS ANALYST	1	GRADE IT04
35	(3)	G047C	ATTORNEY SPECIALIST	1	GRADE GS11
36	(4)	G061C	ACD DEPUTY DIRECTOR	1	GRADE GS10



1	(5) X046C ACD DIVISION ADMINISTRATOR	4	GRADE GS08
2	(6) E031C EDUCATION PROGRAM COORDINATOR	1	GRADE GS08
3	(7) X049C PROPERTY ASSESSMENT COORD MANAGER	5	GRADE GS07
4	(8) A063C RESEARCH & STATISTICS SUPERVISOR	1	GRADE GS07
5	(9) X079C PROPERTY ASSESSMENT AUDITOR SUPERVISOR	11	GRADE GS06
6	(10) X117C PROPERTY ASSESSMENT AUDITOR	<u>7</u>	GRADE GS05
7	MAX. NO. OF EMPLOYEES	33	

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9 SECTION 2. EXTRA HELP - STATE OPERATIONS. There is hereby authorized,  
 10 for the Department of Finance and Administration - Assessment Coordination  
 11 Division for the 2024-2025 fiscal year, the following maximum number of part-  
 12 time or temporary employees, to be known as "Extra Help", payable from funds  
 13 appropriated herein for such purposes: three (3) temporary or part-time  
 14 employees, when needed, at rates of pay not to exceed those provided in the  
 15 Uniform Classification and Compensation Act, or its successor, or this act  
 16 for the appropriate classification.

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18 SECTION 3. APPROPRIATION - STATE OPERATIONS. There is hereby  
 19 appropriated, to the Department of Finance and Administration, to be payable  
 20 from the Miscellaneous Agencies Fund Account, for personal services and  
 21 operating expenses of the Department of Finance and Administration -  
 22 Assessment Coordination Division - State Operations for the fiscal year  
 23 ending June 30, 2025, the following:

25	ITEM	FISCAL YEAR
26	<u>NO.</u>	<u>2024-2025</u>
27	(01) REGULAR SALARIES	\$1,687,840
28	(02) EXTRA HELP	2,500
29	(03) PERSONAL SERVICES MATCHING	644,444
30	(04) MAINT. & GEN. OPERATION	
31	(A) OPER. EXPENSE	872,240
32	(B) CONF. & TRAVEL	49,869
33	(C) PROF. FEES	10,000
34	(D) CAP. OUTLAY	0
35	(E) DATA PROC.	0
36	(05) ASSESSOR'S SCHOOL	325,000

1	(06) ASSESSMENT EDUC INCENTIVE	<u>150,000</u>
2	TOTAL AMOUNT APPROPRIATED	<u><u>\$3,741,893</u></u>

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 4 SECTION 4. APPROPRIATION - CASH. There is hereby appropriated, to the  
 5 Department of Finance and Administration, to be payable from the cash fund  
 6 deposited in the State Treasury as determined by the Chief Fiscal Officer of  
 7 the State, for operating expenses of the Department of Finance and  
 8 Administration - Assessment Coordination Division - Cash for the fiscal year  
 9 ending June 30, 2025, the following:

11	ITEM	FISCAL YEAR
12	<u>NO.</u>	<u>2024-2025</u>
13	(01) MAINT. & GEN. OPERATION	
14	(A) OPER. EXPENSE	\$33,000
15	(B) CONF. & TRAVEL	5,000
16	(C) PROF. FEES	17,000
17	(D) CAP. OUTLAY	0
18	(E) DATA PROC.	<u>0</u>
19	TOTAL AMOUNT APPROPRIATED	<u><u>\$55,000</u></u>

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 21 SECTION 5. APPROPRIATION - COUNTY ASSESSORS' CONTINUING EDUCATION FUND.  
 22 There is hereby appropriated, to the Department of Finance and  
 23 Administration, to be payable from the County Assessors' Continuing Education  
 24 Trust Fund, for maintaining and operating a continuing education program for  
 25 County Assessors by the Department of Finance and Administration - Assessment  
 26 Coordination Division - County Assessors' Continuing Education Fund for the  
 27 fiscal year ending June 30, 2025, the following:

29	ITEM	FISCAL YEAR
30	<u>NO.</u>	<u>2024-2025</u>
31	(01) MAINT. & GEN. OPERATION	
32	(A) OPER. EXPENSE	\$51,600
33	(B) CONF. & TRAVEL	0
34	(C) PROF. FEES	8,400
35	(D) CAP. OUTLAY	0
36	(E) DATA PROC.	<u>0</u>

1 TOTAL AMOUNT APPROPRIATED \$60,000

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3 SECTION 6. APPROPRIATION - REAL PROPERTY REAPPRAISAL. There is hereby  
 4 appropriated, to the Department of Finance and Administration, to be payable  
 5 from the Arkansas Real Property Reappraisal Fund, for paying counties and  
 6 professional reappraisal companies for the cost of reappraisal of real  
 7 property by the Department of Finance and Administration - Assessment  
 8 Coordination Division - Real Property Reappraisal for the fiscal year ending  
 9 June 30, 2025, the following:

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11 ITEM	FISCAL YEAR
12 <u>NO.</u>	<u>2024-2025</u>
13 (01) REAL PROPERTY REAPPRAISAL	<u>\$15,750,000</u>

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

30 The provisions of this section shall be in effect only from July 1, ~~2023~~  
 31 2024 through June 30, ~~2024~~ 2025.

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33 SECTION 8. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS  
 34 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW.  
 35 FUND TRANSFERS. After receiving approval from the Chief Fiscal Officer of the  
 36 State, the Director of the Department of Finance and Administration -

1 Assessment Coordination Division is authorized to transfer funds during the  
2 ~~2023-2024~~ 2024-2025 fiscal year from the Miscellaneous Agencies Fund Account  
3 designated for support of the Department of Finance and Administration -  
4 Assessment Coordination Division to the Real Property Reappraisal Fund. The  
5 total of all transfers shall not exceed \$1,500,000.

6 The provisions of this section shall be in effect only from July 1, ~~2023~~  
7 2024 through June 30, ~~2024~~ 2025.

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9 SECTION 9. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS  
10 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW.  
11 TRANSFER PROVISION. After receiving approval from the Chief Fiscal Officer  
12 of the State, the Director of the Department of Finance and Administration -  
13 Assessment Coordination Division is authorized to transfer appropriation from  
14 the Operating Expenses line item in the State Operations Program to the  
15 Assessor's School special line item to assure sufficient resources are  
16 available to provide required training for assessment personnel.

17 The provisions of this section shall be in effect only from July 1, ~~2023~~  
18 2024 through June 30, ~~2024~~ 2025.

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20 SECTION 10. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS  
21 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW.  
22 ASSESSMENT OF VEHICLES. (a) For purposes of assessing the value of a used  
23 vehicle:

24 (1) If a used vehicle was assessed in calendar year 2020 and is  
25 assessed in calendar year 2022, the value of the used vehicle as assessed in  
26 calendar year 2022 shall not be higher than its published assessed value in  
27 calendar year 2020; and

28 (2) If under subdivision (a)(1), a used vehicle's 2022 assessed  
29 value is decreased, then a county assessor is not required to notify the  
30 taxpayer of the decrease in the assessed value.

31 (b) Subsection (a) of this section shall be in effect only from the  
32 effective date of this section through December 31, 2023.

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34 SECTION 11. COMPLIANCE WITH OTHER LAWS. Disbursement of funds  
35 authorized by this act shall be limited to the appropriation for such agency  
36 and funds made available by law for the support of such appropriations; and

1 the restrictions of the State Procurement Law, the General Accounting and  
2 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary  
3 Procedures and Restrictions Act, or their successors, and other fiscal  
4 control laws of this State, where applicable, and regulations promulgated by  
5 the Department of Finance and Administration, as authorized by law, shall be  
6 strictly complied with in disbursement of said funds.

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

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17 SECTION 13. EMERGENCY CLAUSE. It is found and determined by the  
18 General Assembly, that the Constitution of the State of Arkansas prohibits  
19 the appropriation of funds for more than a one (1) year period; that the  
20 effectiveness of this Act on July 1, 2024 is essential to the operation of  
21 the agency for which the appropriations in this Act are provided, and that in  
22 the event of an extension of the legislative session, the delay in the  
23 effective date of this Act beyond July 1, 2024 could work irreparable harm  
24 upon the proper administration and provision of essential governmental  
25 programs. Therefore, an emergency is hereby declared to exist and this Act  
26 being necessary for the immediate preservation of the public peace, health  
27 and safety shall be in full force and effect from and after July 1, 2024.