

RULE 2.03
ADMINISTRATIVE HEARING ADVISORY BOARD

A. There is hereby created an Administrative Hearing Board (hereinafter called the Hearing Board) which shall consist of (7) members appointed by the director of the ACD as follows:

- ▪ Four Appraisal Managers. One representing each congressional district;
- ▪ One member representing public education;
- ▪ One at-large member that is a property owner and a resident of the state of Arkansas representing taxpayers;
- ▪ One Assessor who has an ACD Level 4 Designation.

B. Each Hearing Board member will serve for three years except for the first year when the members will draw lots to initiate the necessary staggered terms system. The first working year shall begin immediately upon adoption of this rule and last until the 2nd Monday in January, 2008 when the second year shall begin and each year shall continue in a like manner thereafter.

C. At the first meeting of the Hearing Board each year, after the new appointees to the Board have taken office, the Board shall elect a Chairman and a Secretary for that year.

D. Appointment to the Board shall be made by the Director of the ACD, after seeking nominations from organizations or individuals representing each of the required sectors.

E. A board member may be dismissed by the chairman if they cease to meet eligibility requirements herein or fail to attend 3 consecutive meetings without justification, or for other reasonable cause.

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RULE 2.04
ADJUDICATIVE HEARINGS

STATUTORY AUTHORITY ACA 25-15-208.

A. SCOPE

The provisions of the Arkansas Administrative Procedures Act, as amended, are applicable to all final orders and decisions of the Assessment Coordination Department (ACD). This Rule applies to, but is not limited to, all requests for administrative adjudications concerning such decisions and orders resulting from ACD: out of compliance findings and directives for corrective action; termination of reappraisal contracts and plans; removal of appraisal companies from the list of registered contractors; decisions suspending or revoking professional designations of appraisers and appraisal managers; and any impositions of civil penalties. The provisions of the Administrative Procedures Act addressing "licensing" is applicable in situations where ACD rules refer to "professional designations".

B. PRESIDING OFFICER

The Chairman of the Administrative Hearing Advisory Board (Hearing Board) shall request the Attorney General to provide a presiding officer to preside at the hearing. If the Attorney General does not provide a hearing officer the chairman may preside or designate other members of the Board to preside.

C. APPEARANCES

1. Any party appearing in the Department proceeding has the right, at his or her own expense, to be represented by counsel.
2. A party may request a formal hearing, or adjudicatory proceeding, on his or her own behalf or may do so through an attorney.
3. Any attorney representing a party to an adjudicatory proceeding must file notice of appearance promptly upon being retained.
4. Service on counsel of record is the equivalent of service on the party represented.
5. On written motion, served on the party represented and all other parties of record, the presiding officer may grant counsel of record leave to withdraw for good cause shown.

D. CONSOLIDATION

If there are separate matters that involve similar issues of law or fact, or identical parties, the matters may be consolidated if it appears that consolidation would promote the just, speedy, and inexpensive resolution of the proceedings, and would not unduly prejudice the rights of a party.

E. NOTICE TO INTERESTED PARTIES

If it appears that the determination of the rights of parties in a proceeding will necessarily involve a determination of the substantial interests of persons who are not parties, the presiding officer may enter an order requiring that an absent person be notified of the proceeding and be given an opportunity to be joined as a party of record.

F. SERVICE OF PAPERS

Unless the presiding officer otherwise orders, every pleading and every other paper filed for the proceeding, except applications for witness subpoenas and the subpoenas, shall be served on each party or the party's representative at the last address of record.

G. INITIATION & NOTICE OF HEARING

1. An administrative adjudication is initiated by the request of the respondent for a formal hearing and upon which event the ACD shall issue a notice of hearing.
2. The notice of hearing will be sent to the respondent by U.S. Mail, return receipt requested, delivery restricted to the named recipient or his agent. Notice shall be sufficient when it is so mailed to the respondent's latest address on file with the agency.
3. Notice will be mailed at least 20 days before the scheduled hearing.
4. The notice will include:
 - a. A statement of the time, place, and nature of the hearing;
 - b. A statement of the legal authority and jurisdiction under which the hearing is to be held: and
 - c. A short and plain statement of the matters of fact and law asserted.

H. MOTIONS

All requests for relief will be by motion. Motions must be in writing or made on the record during a hearing. A motion must fully state the action requested and the grounds relied upon. The original written motion will be filed with the agency. When time allows, the other parties may, within seven (7) days of the service of the written motion, file a response in opposition. The presiding officer may conduct such proceedings and enter such orders as are deemed necessary to address issues raised by the motion. However, a presiding officer will not enter a dispositive order or decision unless expressly authorized in writing to do so, otherwise the motion must be heard and ruled on by a majority of the members of the Hearing Board that are present.

I. ANSWER

The party filing the request for a hearing shall be called the respondent. A respondent may, but is not required to, file an answer or objection to the action of the department that brought about the request for an adjudicative hearing.

J. DISCOVERY

1. Upon written request, the agency will provide the information designated in A.C.A §25-15-208 (a) (3).
2. Such requests should be received by the agency at least 10 days before the scheduled hearing.

K. CONTINUANCES

1. The presiding officer may grant a continuance of hearing for good cause shown. Requests for continuances will be made in writing. The request must state the grounds to be considered and be made as soon as practicable and, except in cases of emergencies, no later than five (5) days prior to the date noticed for the hearing. In determining whether to grant a continuance, the presiding officer may consider:
 - a. Prior continuances:
 - b. The interests of all parties:
 - c. The likelihood of informal settlements:
 - d. The existence of an emergency:

- e. Any objection;
 - f. Any applicable time requirement;
 - g. The existence of a conflict of the schedules of counsel, parties, or witnesses;
 - h. The time limits of the request; and
 - i. Other relevant factors.
2. The presiding officer may require documentation of any grounds for continuance.

L. HEARING PROCEDURES

1. A simple majority of the Hearing Board shall constitute a quorum. The presiding officer: presides at the hearing; declares a quorum of the Hearing Board present or not present, may rule on motions, require briefs, and issue such orders as will ensure the orderly conduct of the proceedings; provided, however, any presiding officer shall not enter a dispositive order of the case unless expressly authorized in writing by a majority of the Board participating in the hearing to so do.
2. All objections must be made in a timely manner and stated on the record.
3. Parties have the right to participate and to be represented by counsel in all hearings or pre-hearing conferences related to their case.
4. Subject to terms and conditions prescribed by the Administrative Procedure Act, parties have the right to introduce evidence on issues of material fact, cross-examine witnesses as necessary for a full and true disclosure of the facts, present evidence in rebuttal, and, upon request by the Hearing Board or the presiding officer, may submit briefs and engage in oral argument.
5. The presiding officer is charged with maintaining the decorum of the hearing and may refuse to admit, or may expel, anyone whose conduct is disorderly.

M. ORDER OF PROCEEDINGS

The presiding officer will conduct the hearing in the following manner:

1. The presiding officer will give an opening statement, briefly describing the nature of the proceedings.

2. The parties are to be given the opportunity to present opening statements.
3. The parties will be allowed to present their cases in the sequence determined by the presiding officer.
4. Each witness must be sworn or affirmed by the presiding officer, or the court reporter, and be subject to examination and cross-examination as well as questioning by the Hearing Board. The presiding officer may limit questioning in a manner consistent with the law.
5. When all parties and witnesses have been heard, parties may be given the opportunity to present final arguments.

N. EVIDENCE

1. The presiding officer shall rule on the admissibility of evidence and may, when appropriate, take official notice of facts in accordance with all applicable requirements of law.
2. Stipulation of facts is encouraged. The Hearing Board may make a decision based on stipulated facts.
3. Evidence in the proceeding must be confined to the issues set forth in the hearing notice, unless the parties waive their right to such notice or the presiding officer determines that good cause justifies expansion of the issues. If the presiding officer decides to admit evidence outside the scope of the notice, over the objection of a party who did not have actual notice of those issues, that party, upon timely request, will receive a continuance sufficient to prepare for the additional issue and to permit amendment of pleadings.
4. A party seeking admission of an exhibit must provide three copies of each exhibit at the hearing. The presiding officer must provide the opposing parties with an opportunity to examine the exhibit prior to the ruling on its admissibility. All exhibits admitted into evidence must be appropriately marked and be made part of the record.
5. Any party may object to specific evidence or may request limits on the scope of the examination or cross-examination. A brief statement of the grounds upon which it is based shall accompany such an objection. The objection, the ruling on the objection, and the reasons for the ruling will be noted in the record. The presiding officer may rule on the objection at the time it is made or may reserve the ruling until the written decision and recommendation of the Hearing Board.
6. Whenever evidence is ruled inadmissible, the party offering that evidence may submit an offer of proof on the record. The party making the offer of proof for

excluded oral testimony will briefly summarize the testimony or, with permission of the presiding officer, present the testimony. If the excluded evidence consists of a document or exhibit, it shall be marked as part of an offer of proof and inserted in the record.

7. Irrelevant, immaterial, and unduly repetitive evidence will be excluded. Any other oral or documentary evidence, not privileged, may be received if it is of a type commonly relied upon by reasonably prudent men and women in the conduct of their affairs.

8. Reasonable inferences. The finder of fact may base its findings of fact upon reasonable inferences derived from other evidence received.

O. DEFAULT

If a party fails to appear or participate in an administrative adjudication after proper service of notice, the agency may proceed with the hearing and the Hearing Board may render a decision in the absence of the party.

P. SUBPOENAS

1. At the request of any party, the agency shall issue subpoenas for the attendance of witnesses at the hearing. The requesting party shall specify whether the witness is also requested to bring documents and reasonably identify said documents.
2. A subpoena may be served by any person specified by law to serve process or by any person who is not a party and who is eighteen (18) years of age or older. Delivering a copy to the person named in the subpoena shall make service. Proof of service may be made by affidavit of the person making service. The party seeking the subpoena shall have the burden of obtaining service of the process and shall be charged with the responsibility of tendering appropriate mileage fees and witness fees pursuant to Rule 45, Arkansas Rules of Civil Procedure. The witness must be served at least two days prior to the hearing. For good cause, the department or the presiding officer of the Hearing Board may authorize the subpoena to be served less than two days before the hearing.
3. Any motion to quash or limit the subpoena shall be filed with the agency and shall state the grounds relied upon.

Q. RECORDING THE PROCEEDINGS

The responsibility to record the testimony heard at a hearing is borne by the agency. Upon the filing of a petition for judicial review, the agency will provide a verbatim transcript of testimony taken at the hearing.

R. FACTORS TO BE CONSIDERED IN IMPOSING SANCTIONS

The Hearing Board, in its decision, may recommend that the action of the ACD be sustained or overruled. The Hearing Board may recommend sanctions in addition to or different from those imposed initially by the ACD. The Director may impose sanctions in addition to or different from those recommended by the Hearing Board. The ACD, the Hearing Board, and the Director may take into consideration all substantial evidence of record, including but not limited to the following:

1. The nature and degree of the errors and omissions and/or misconduct for which the action is being taken against the county, contractor, or professional designee;
2. The seriousness and circumstances surrounding the misconduct.
3. The loss or damage to taxpayers, clients or others;
4. The assurance that taxpayers, clients and others will be protected from the type of errors, omissions, and misconduct found;
5. The profit or benefit to the alleged offender;
6. The avoidance of repetition;
7. Whether the conduct was deliberate, intentional, or negligent;
8. The deterrent effect on others;
9. The conduct of the alleged offender during the course of the Proceeding;
10. The alleged offender's prior record, including warnings;
11. Matters offered by the alleged offender in mitigation or extenuation; except that a claim of disability or impairment resulting from the use of alcohol or drugs may not be considered unless the alleged offender demonstrates that he or she is successfully pursuing in good faith a program of recovery.

S. FINAL ORDER

The Hearing Board will submit its recommendations to the Director in writing along with its proposed findings of fact and conclusions of law. The Director will make the final order or decision in writing and serve a copy on the respondent. The order or decision will include a recitation of facts found based on testimony and other evidence presented and reasonable inferences derived from the evidence pertinent to the issues of the case. It will also state conclusions of law and directives or other disposition entered against or in favor of the respondent.

The order will be served personally or by certified mail on the respondent. If counsel represents respondent, service of the order on respondent's counsel shall be deemed service on the respondent.

Rule 3.12

REAPPRAISAL MANAGER TO BE NAMED IN REAPPRAISAL PLAN

Each reappraisal plan will name a specific person as the ~~manager of the reappraisal~~ Appraisal Manager, hereafter referred to as Manager. The Manager has overall responsibility for the reappraisal. He or she shall be knowledgeable of and responsible for all aspects of the Reappraisal Plan (Plan). He or she shall assure that all applicable state laws, rules and regulations concerning reappraisals are followed.

A Manager may not delegate his or her responsibilities as a Manager in a county. To this end, in instances where a Manager is responsible for more than one county, he or she shall be present in each county as needed but not less than one day per week or as an alternative at least one week per month. Additionally, when ACD auditors are working in a county the Manager should be physically present or available to be called when auditors wish to make an inquiry about the reappraisal.

A Manager is responsible: for seeing that personnel working under his or her supervision have the training and experience necessary to properly do the work assigned; for supervising the work of personnel working under him or her; for reviewing the work product of personnel working under his or her supervision.

Any violation of law or ACD rules, as well as deviation from sound assessment practices by an employee, as specified in ACD Rule 3.30, shall be reported by the Manager to the county assessor and ACD Field Operations Manager within (60) days from the occurrence.

Violation of any provision of this rule shall cause the Manager to be subject to disciplinary actions, which may include revocation of the Managers designation by the Department.

RULE 3.18

IN-HOUSE REAPPRAISAL PLANS - SIGNATURE REQUIREMENTS

In-house reappraisal plans must bear the notarized signatures of the county assessor, ~~chairman of the Board of Equalization~~, county judge, and the appraisal manager. *The signature of the Appraisal Manager signifies only that he or she is familiar with the terms of the contract and intends to undertake, on this job, the responsibilities of an Appraisal Manager as elsewhere outlined in these rules.*

The plan must be approved by a quorum court appropriation ordinance.

RULE 3.19

CONTRACTED REAPPRAISAL PLANS - SIGNATURE REQUIREMENTS

Contracted reappraisal plans must bear the notarized signatures of the county assessor, ~~chairman of the Board of Equalization~~, county judge, and an agent principal of the reappraisal company performing the reappraisal, and the appraisal manager. The signature of the Appraisal Manager signifies only that he or she is familiar with the terms of the contract and intends to undertake, on this job, the responsibilities of an Appraisal Manager as elsewhere outlined in these rules.

The plan must be approved by a quorum court appropriation ordinance.

RULE 3.31

FAILURE TO COMPLY WITH STANDARDS OF PERFORMANCE AUDIT

The Director of the Department may, for cause, and after opportunity for a hearing, suspend or terminate the contract of any appraisal firm or county, suspend or terminate the appraisal manager status of an appraisal manager, or remove an appraisal firm from the list of eligible contractors.

Whenever an audit indicates standards established elsewhere in these rules have not been met, the responsible party will be given the opportunity to dispute the audit results. Upon a final determination that standards have not been met, the Director of the Department MAY declare the reappraisal to be out of compliance and/or require corrective action. Factors that can influencing influence the Director's decision shall include, but are not limited to (1) the significance of the problem, (2) the cause of the problem, and (3) previous violations.

Value-related elements are considered significant for these purposes when they are estimated to affect market value by \$2,000 or more.

An insignificant problem can become significant when the county or appraisal firm fails to correct the problem.

When the reappraisal is determined to be out of compliance, that finding will be reported by certified mail to the county assessor and appraisal manager and reappraisal funding will be withheld or terminated. The aforementioned letter will be copied to the board of equalization, county judge, quorum court, and the contractor when applicable.

The aggrieved party shall have 30 days from the date of the certified letter to request a hearing. If a hearing is requested, funds will continue to be withheld pending results of the hearing.

Failure to pass the ratio study causes a county to be out of compliance and reappraisal funding will be withheld immediately when a county fails the study.

If funding ~~has been withheld~~ has not been terminated and out of compliance is due to causes other than a failed ratio study, the responsible party ~~must~~ may sign, date, and return the enclosed Compliance Verification Form (Form A-17) within 30 calendar days

of the date of the certified letter and take agree to complete corrective action as required or funding will be subject to termination, pending results of a hearing if one is requested in order to return to compliance without a hearing. Withheld funds will be released and payments will be resumed in accordance with the specifications of the Compliance Verification Form. Termination of funding may occur if the aggrieved party does not either request a hearing or return the signed and dated Compliance Verification Form within 30 days.

If funding has not been terminated and out of compliance is due to a failure to meet the level or uniformity standards for ratio studies, procedures shall apply as outlined in A.C.A. 26-26-304 (f) and (g). The reappraisal shall remain out of compliance and reappraisal funding shall continue to be withheld until completion of proper corrective action as required by a Compliance Verification Form.

For any out of compliance situation, termination of funding may result if the responsible party fails to complete required corrective action.

RULE 3.51

DEFINITIONS RELATING TO CHAPTER 3 RULES

Agricultural lands - Lands used for the production of timber, agricultural crops, or pasture. Each parcel not exceeding five acres in size will be assessed based upon market value, excepting those parcels for which observed or property owner provided evidence of a genuine agricultural, pasture or timber use. The words agricultural, pasture or timber use mean that the land is managed in a fashion that indicates it is being used in the production of crops, livestock or lumber with a view toward profit.

City lands - Lands within the limits of an incorporated city.

Contracted reappraisal - A reappraisal conducted by non-county employees, and overseen by an appraisal manager who is an employee or principal in a reappraisal contracting firm.

In-house reappraisal - A reappraisal conducted by employees of the county, and overseen by an appraisal manager. The appraisal manager may be an employee of the county or a contract appraisal manager.

Neighborhood - A portion of a larger community, or an entire community, in which there is a homogeneous grouping of inhabitants, buildings, or business enterprises. It is that area within which any change has an immediate and direct influence on the value of the subject property.

Parcel – All contiguous land capable of being conveyed on a single deed, except when that tract of land crosses taxing unit boundaries, township lines, or section lines. Improvement only assessments are considered a parcel irrespective of the land on which it is located. In circumstances where land otherwise defined as a parcel by necessity and convenience must be listed in more than one of the assessor's books (City and town, Rural, and Rural Platted Sub division) it may be divided into separate parcels; each portion listed in the appropriate assessor book. Any legal description shall not be listed on more than one parcel. Ownership of a parcel by multiple persons does not constitute multiple parcels. Control cards, information cards, and mineral rights parcels are not to be counted as parcels for use when applying Act 1185 of 1999.

Reappraisal - The estimating of the value of all taxable real property within the county as of a given date within a given time frame.

Rurban lands - Lands in a recorded, platted subdivision which lie outside the limits of any incorporated city.

Sectionalized Aerial Photos - the process of drawing and/or displaying linear representations of Section, Township and Range lines on aerial photography and labeling same.

RULE 4.04.1

A. RATIO STUDY PERFORMANCE STANDARDS

RULE 4.04.1a

PURPOSE, AUTHORITY, AND OBJECTIVE OF RATIO STUDY RULES

1. Purpose, Authority, and Objectives of Rules

1.1 1. Purpose. The purpose of these rules is to ensure that real property in Arkansas is appraised accurately and uniformly in accordance with constitutional and statutory requirements, most notably A.C.A. 26-26-1902 and A.C.A. 26-26-304(e)(1).

1.2 2. Authority. A.C.A 26-26-304 directs the Arkansas Assessment Coordination Department (ACD) to prepare a ratio study by classification for each county and school district in valuation years. These rules set forth the procedures ACD will follow in conducting these studies for properties appraised on a market value standard and the requirements of counties and contractors in assisting ACD in effective completion of such studies.

References to “counties” in these rules include contractors or vendors who work for or assist counties in the revaluation and assessment process.

1.3 3. IAAO Standards. A.C.A 26-26-304(a)(3) directs ACD to use generally accepted valuation procedures and techniques found in the International Association of Assessing Officers’ (IAAO) standards on ratio studies. As a general matter, both the assessors and ACD should follow IAAO standards in preparing sales for the ratio study and in conducting such studies. These rules are intended to provide specific guidance and requirements for conducting ratio studies in Arkansas consistent with IAAO standards. However, where there may be differences or discrepancies between these rules and IAAO standards, these rules shall control.

1.4 4. Property type. Property values must be uniform among and within major property types. The ACD’s ratio study of real properties appraised on a market value standard shall utilize the following three major types or classes of property (1) residential properties including multi-family properties with four units or less, (2) vacant land regardless of zoning or probable use, and (3) commercial and industrial properties including multi-family properties with five or more units.

1.5 5. Market areas. Property values must be uniform across and within major geographic divisions of a county. Each county shall define major geographic

areas, termed “market areas”. Each market area shall contain between 1,000 and 20,000 parcels, depending on value patterns and the economic diversity of the county. Market areas can be viewed as groups of neighborhoods in the same geographic area or areas that share similar economic characteristics and price ranges. Smaller or economically homogeneous counties may have a single market area.

~~4.6~~ 6. Technology. The ratio study shall be performed efficiently using modern data processing technology. Counties must submit data to the Department in electronic format in standard formats provided by the Department.

~~2.~~ 2. **REQUIRED DATES**

RULE 4.04.1b

RATIO STUDY REQUIRED DATES

2.4 1. January 31. By January 31 of each year *all* counties shall submit to ACD an electronic list of all warranty deeds and special warranty deeds. For counties with 50,000 or more parcels this list shall include all warranty deed and special warranty deed sales of vacant and residential parcels for the *prior* calendar year and all warranty deed and special warranty deed sales of commercial and industrial properties for the prior *two* calendar years. For all other counties the submission shall include all vacant and residential warranty deed and special warranty deed sales for the prior *two* calendar years and all warranty deed and special warranty deed sales of commercial and industrial properties for the prior *three* calendar years. Each sale shall contain the following items.

- Parcel number
- Section, township, and range or subdivision
- The existing land, building, and total value of the property before consideration of value caps, partial exemptions, etc.
- The primary use code of the property
- Market area
- Neighborhood
- School district
- The land size and unit of measurement (acres, square feet, etc.)
- The living area, construction grade, grade adjustment factor, year built if available, and effective age or remaining economic life percentage of the primary building in the case of residential properties
- The Marshall & Swift building class code (A, B, C, D, or S), occupancy type code, gross building area, year built, effective age, and remaining economic life in the case of commercial and industrial properties
- The sale date, deed book and page, deed type, grantor, grantee, and sale validation code for the most recent warranty or special warranty deed sale of the property
- The sale price and any adjustments to the price for personal property, etc.
- Sales/Ratio related comments.

The file shall contain one row per property and must be in ASCII fixed field, ASCII comma separated value (csv), Excel, or Quattro Pro format, or in a format that is directly compatible with Excel.

~~2.2~~ 2. March 1. By March 1 ACD shall prepare a preliminary ratio study for each revaluation county that sets forth the level and uniformity of assessments in the county based on existing assessed values. Sales used in the study will not be adjusted for time.

~~2.3~~ 3. April 1. By April 1 ACD will determine appropriate time adjustment factors for each county for each of the three major property classifications described in 1.4 above based on sales submitted by the county and provide the results to the county.

~~2.4~~ 4. June 1. By June 1 counties must notify the ACD of any disagreements with its time adjustment factors and submit any requested changes or modifications to the adjustments. (See also 4.1 and 4.2 below.)

~~2.5~~ 5. July 1. By July 1 counties conducting revaluations shall submit to ACD an electronic file of all real property appraised on a market value standard. The file shall include the following items for each property:

- Parcel number
- Section, township, and range or subdivision
- The new land, building, and total value of the property before consideration of value caps, partial exemptions, etc.
- The prior land, building, and total value before consideration of value caps, partial exemptions, etc.
- The primary use code of the property
- Market area
- Neighborhood
- School district
- The land size and corresponding unit of measurement
- The living area, construction grade, grade adjustment factor, year built if available, and effective age or remaining economic life percentage of the primary building in the case of residential properties
- The Marshall & Swift building class code (A, B, C, D, or S), occupancy type code, gross building area, year built, effective age, and remaining economic life in the case of commercial and industrial properties
- The sale date, deed book and page, deed type, grantor, grantee, and sale validation code for the most recent warranty or special warranty deed sale of the property
- The sale price and any adjustments to the price for personal property, etc.
- Sales/Ratio related comments.

The file shall contain one row per property and must be in ASCII fixed field, ASCII comma separated value (csv), Excel, or Quattro Pro format, or in a format that is directly compatible with Excel.

- 2-6 6. August 1. By August 1 ACD shall prepare a final ratio study for each evaluation county setting forth the level and uniformity of assessments in the county for the revaluation year.

~~3.~~ **Sales Used in Studies**

RULE 4.04.1c

SALES USED IN RATIO STUDIES

- 3-1-1. Sales time frame. In counties with at least 50,000 real property parcels, the ratio study will use *one* year of sales for vacant and residential properties and *two* years of sales for commercial and industrial properties. For all other counties the study will use *two* years of sales for vacant and residential properties and *three* years of sales for commercial and industrial properties.
- 3-2-2. Audit of county submissions. The ACD will compare county sales submissions against records maintained by county recorders to ensure that all warranty deeds have been timely submitted.
- 3-3 3. Sales validation codes. Counties shall assign one of the following validation codes to each sale to be included on all sales submitted to ACD.

00	UV	Un-validated sale
01	VS	Valid sale
02	GO	Sale to or from a government agency
03	CH	Sale to or from a charitable, religious, or educational institution
04	FI	Sale in which a financial institution is the buyer in lieu of foreclosure, or in which a financial institution is the seller and the property is not exposed to the open market
05	RL	Sale between related parties
06	CV	Sale of convenience, e.g., to correct a title defect or create a joint tenancy
07	ES	Sale settling an estate

08	FS	Forced sale – seller is sheriff, receiver, or court officer
09	DT	Sale of doubtful title
10	TR	Sale involving a trade
11	PI	Sale of a partial interest in the property
12	CT	Sale involving a land contract (including payoff of the contract)
13	CS	Significant improvement (e.g., room addition or renovation) to a property between sale date and assessment date
14	AS	Assemblage sale – purchase of an adjoining property at a premium price
15	MU	Sale of multiple properties that fail to constitute an economic unit (includes bulk sales of properties to a developer or builder)
16	PP	Sale involving personal property of significant but undeterminable value (see discussion in 4.3)
17	OT	Sale involving non-market financing or other non-real estate considerations of significant but undeterminable value (see discussion in 4.4)
18	FD	Future Development/Sale includes new dwelling to be assessed
19	MH	Sale includes mobile home
20	AL	Land priced as AG/ not priced at market value
21	DV	Sale impacted by divorce
22	IS	Sale amount insufficient to be used in sales analysis
23	NM	Property not listed for sale on open market
24	RC	Relocation/Buyback
25	VA	Primary parcel of a group of parcels that have sold
26	AP	Additional parcels that are linked to the primary parcel

3.4 4. Audit of county validation codes. The ACD will audit a random sample of at least 50 sales submitted by each revaluation county to ensure that validation codes have been correctly assigned. The sample will include an equal number of sales coded as valid and invalid by the county. The ACD shall share its audit findings with the county and the county shall have an opportunity to dispute its findings. If the ACD determines that more than 10% of sampled vacant, residential, or commercial/industrial sales are incorrectly coded, it shall not use validation codes submitted by the county for that property class, but rather shall use electronic edits, select and validate a random sample of sales, or take other measures deemed appropriate to ensure a valid study.

3.5 5. Sales valid for study. The ACD shall use sales coded as 01 (VS) and 00 (UV) in its ratio studies. If there is a disagreement between a county and the ACD as to the proper validation code for a sale, the ACD shall use the code it considers most appropriate. Both 01 (VS) and 00 (UV) sales shall be subject to electronic edits (see 3.11 below).

3.6 6. Use of most recent sale. If more than one valid sale occurs for a property during the time frame of the study, only the most recent sale shall be used in the study.

- ~~3.7~~ 7. Multiple parcel sales. Sales of multiple parcels that constitute a single economic unit should be included in the study by summing the assessments and comparing the total assessed value with the sale price. Such sales should be screened in the same manner as individual parcel sales to determine whether they represent legitimate representations of market value.
- ~~3.8~~ 8. New construction sales. To help ensure that vacant land sales are not compared with assessments that reflect recent improvements and to prevent the study from being disproportionately influenced by new construction, sales involving new construction (e.g., as indicated by the year built) shall not be used in the ratio study.
- ~~3.9~~ 9. Low-value properties. The lowest 10% of residential assessed values, the lowest 10% of commercial/industrial assessed values, and the lowest 10% of vacant land assessed values shall be excluded from the study. These properties will be removed prior to conducting electronic edits.
- ~~3.10~~ 10. High-value commercial properties. Any property that constitutes more than 5% of the total assessed value of commercial and industrial properties in a county will be excluded from the study. These properties will be removed prior to electronic edits.
- ~~3.11~~ 11. Electronic edits. The ACD may conduct statistical-based edits to filter properties with atypical features, sales prices, or assessment-to-sale ratios from the study. Not more than approximately 5% of sales shall be filtered from the study based on ratio alone.
- ~~3.12~~ 12. Appraisals. In order to achieve adequate sample size and representativeness for commercial and industrial properties, the ACD may appraise a random sample of such properties. All three approaches to value shall be considered. The approach emphasized in a particular appraisal shall be appropriate for the type of property in question. The assessor and appraisal contractor shall be afforded an opportunity to review the appraisals and to submit information supporting different value conclusions. Conflicts will be resolved by an independent third party review if different value conclusions will materially affect the outcome of the study. The appraisal will serve as surrogate commercial/industrial sales in the study. The ACD will not conduct appraisals of vacant or residential properties.

4. ~~Adjustments to Sales~~

RULE 4.01.1d

ADJUSTMENT OF SALES FOR RATIO STUDIES

4.4 1. Time adjustments. All sales used in the ratio study shall be adjusted for time as necessary to January 1 of the assessment year. The ACD shall conduct time analysis studies using the techniques set forth in the IAAO *Standard on Ratio Studies* and the IAAO textbook, *Mass Appraisal of Real Property* (1999). Counties may submit documented time adjustments to ACD, which ACD may rely on if it finds that the adjustments are based on sound methodology and adequately reflect the market. The ACD shall have authority to determine final time adjustments used in its ratio studies.

- 4.2 2. Time adjustment categories. The ACD will conduct time adjustment analyses for residential properties, vacant properties, and commercial/industrial properties. For purposes of these analyses, it may combine properties of the same type in counties that are similar in terms of their economic base and geographic location.
- 4.3 3. Personal property adjustments. If a sale includes personal property of significant value and the value of the personal property can be determined with reasonable accuracy, the value of the personal property shall be subtracted from the sale price and the adjusted price used in the study. If the value of the personal property appears to be 5% or more of the sale price but its value cannot be determined with reasonable accuracy, or if the value appears to exceed 25% of the price, the sale shall be excluded.
- 4.4 4. Other adjustments. Counties may also make adjustments to sales prices for cash equivalency, assumed leases, and other non-real estate considerations that significantly affect the price paid for a property. The basis for these adjustments must be documented and available for inspection by ACD. As a general principle, sales that require difficult or subjective adjustments should be excluded from the study (assign validation code 17 or 'OT').

5. ~~Compliance Standards~~

RULE 4.04.1e

COMPLIANCE WITH RATIO STUDIES STANDARDS REQUIRED

- 5.4 1. Level of compliance. Counties conducting a revaluation must comply with ratio study standards for real property appraised on a market value basis both on an

overall basis and for each of the following three major property type strata: (1) residential, (2) vacant land, and (3) commercial and industrial. In addition, ratio study standards must be achieved for residential properties and vacant land within each market area.

No county will be bound by this rule, for the market area provision only, on its first ratio study after passage of this rule.

~~5.2~~ 2. Overall level of assessment. The overall level of assessment must be from .18 to .22. The overall level of assessment shall be computed as a weighted average of the median ratio determined for each of the three major classes: residential, vacant, and commercial/industrial. The weight assigned to each major class shall be proportionate to the estimated market value of the class. Any property that constitutes more than 5% of the assessed value of its class shall be omitted for purposes of the calculation.

~~5.3~~ 3. Level of assessment of class. The level of assessment for each major class (residential, vacant, and commercial/industrial) must be from .18 to .22. ACD shall conclude that a county has failed this requirement if statistical analysis reveals with 95% confidence that the true median assessment level is below .18 or above .22 (or equivalently that a 90% confidence interval for the median falls entirely below .18 or entirely above .22).

~~5.4~~ 4. Level of assessment of market area. The level of assessment for residential properties and vacant land within each market area of a county must be from .18 to .22. ACD shall conclude that a county has failed this requirement if statistical analysis reveals with 95% confidence that the true median assessment level is below .18 or above .22 (or equivalently that a 90% confidence interval for the median falls entirely below .18 or entirely above .22).

No county will be bound by this rule on its first ratio study after passage of this rule.

~~5.5~~ 5. Uniformity of assessment. The coefficient of dispersion (COD) must meet the standards shown below. The ACD shall conclude that these standards are not met when a statistical analysis reveals with 95% confidence that the true COD is greater than the required COD. The procedure outlined in Robert J. Gloudemans, "Confidence Intervals for the COD: Limitations and Solutions", *Assessment Journal* (IAAO, November/December 2001) will be used for this purpose.

- • Residential property. The COD must be 15.0 or less in market areas with a median year built of 1960 or greater and a median sale price of \$60,000 or more. Other residential CODs must be 20.0 or less.
- • Vacant land. CODs must be 25.0 or less in each market area.

- • Commercial property. The COD must be 20.0 or less in counties with 50,000 or more parcels and 25.0 or less in smaller counties.

As experience is gained, the ACD may tighten these standards so that they are closer to or equivalent with IAAO standards for the COD.

No county will be bound by this rule, for the market area provision only, on its first ratio study after passage of this rule.

~~5.6~~ 6. Failure to comply. If a county fails to meet the level or uniformity standards set forth in ~~5.2~~ through ~~5.5~~ above, the ACD shall promptly notify the county assessor, the appraisal manager, the Board of Equalization, and the county judge of the out of compliance status and withholding of funding, and shall invoke the corrective actions outlined in A.C.A. 26-26-304(f).

~~5.7~~ 7. Selective appraisal of sold properties. The ACD shall vigilantly monitor whether counties are appraising unsold properties in the same manner as sold properties. Such tests shall include but not be limited to a comparison of percentage changes in value for sold and unsold properties of the same property type in the same market area (excluding new parcels and parcels with new construction). The ACD may also employ other tests of selective appraisal outlined in IAAO ratio study standards and the IAAO textbook, *Mass Appraisal of Real Property* (1999). If the ACD determines that a county is not appraising unsold properties in a property type, market area, or other property stratum in the same manner as sold properties, the ACD shall deem that the county has failed that portion of the ratio study and its responsibility to appraise properties uniformly at market value. ACD shall invoke the corrective actions outlined in A.C.A. 26-26-304(f).

6. Appeal of Findings

RULE 4.04.1f

APPEAL OF RESULTS OF RATIO STUDY FINDINGS

6.4 1. Appeals to ACD Director. A.C.A. 26-26-304(g) provides that a county that is aggrieved at the findings of the ratio study may appeal the results to the Director of ACD and have the right to examine ACD's records.

6.2 2. Openness. The ACD shall provide the results of its statistical analyses to counties and, upon request, shall provide the underlying data and statistical algorithms used in its calculations.

~~6.26.2~~ 3. Further appeal. At their option, counties may pursue other avenues of appeal of the findings of the Department as provided by the laws and courts of the State of Arkansas.

B. OTHER COMPONENTS OF COUNTY RATIO

RULE 4.04.1g

OTHER COMPONENTS OF RATIO STUDY

A. AGRICULTURAL LAND CLASSIFICATION

1. METHOD OF CONDUCTING AGRICULTURAL LAND CLASSIFICATION

In conducting this component of the ratio study, the Arkansas Assessment Coordination Department shall use generally accepted valuation procedures, statistical compilation, and analysis techniques found in the International Association of Assessing Officers standards on ratio studies. (See *Standard on Ratio Studies*, approved July 1990, International Association of Assessing Officers or the current edition of same, hereafter referred to as "SORS", which incorporates selected chapters and appendices of the *Property Appraisal and Assessment Administration*, published by the International Association of Assessing Officers, 1990 edition or current edition, hereafter referred to as "PAAA").

~~1.~~ a. DEFINITION OF TERMS: Terms used in connection with the ratio study on market value real property shall be as defined in Section 14, "SORS" and "PAAA"

~~2.~~ b. The ratio study on agriculture land shall be based on a physical examination of the records of each assessor's office to determine the degree of compliance with the criteria established in the Assessment Coordination Department Agricultural Land Values Publication.

~~3.~~ c. Agriculture samples are pulled in the year preceding the ratio study. Sales are not used.

2. METHOD OF DETERMINING AGRICULTURAL LAND SAMPLES

If it is determined that a County had adopted the schedule of values established by the ACD, a minimum of fifty agricultural parcels shall be selected from each county; however, if it is determined that the County has not adopted the schedule of values, seventy-five samples shall be selected. If the county's ratio is below fourteen percent, 100 samples shall be selected. If the County has adopted the schedule of values established by the ACD and there are minor problems relating to disparity, 60 samples shall be selected. A rural parcel count shall be taken of

the county. The appropriate number of samples shall be divided in accordance with the proportion of rural parcels per school district.

3. SELECTION OF SAMPLES

At the same time as the other real estate sample requirements are provided the Field Auditor, instructions as to the number of agriculture samples to be obtained shall be provided.

Prospective samples shall be selected at random. Those which bear a notation that the values have been modified for reasons other than poor management by the property owner shall not be used in the study. Any prospective sample to be excluded in this manner shall be recorded and documentation as to the validity of the exclusion obtained, otherwise the sample shall be included.

The Field Auditor shall be provided a County map with school districts denoted thereon. Each year for a period of three years, the Field Auditors shall note thereon the sections from which each year=s samples have been pulled. A parcel shall not be included in the sample more than once in a three-year period. Field Auditors must visually inspect each parcel site to determine its use.

4. PROCEDURE

In July of each year the ACD will perform a ratio study to determine whether the county has used the Agriculture Land Value Tables published by the ACD in compliance with Arkansas code 26-26-407. The following is the procedure used by ACD it determining each county=s Agricultural Land ratio:

- ~~1.~~ a. Publications by the Assessment Coordination Department containing the Agricultural Land Value Tables for the Southwest, Delta, Ozark and Ouachita regions of Arkansas shall be used to determine land values for agricultural land. The tables represent the Land Capability Classification System, as designated by the U.S. Department of Agriculture=s Natural Resource and Conservation Service (NRCS). There are four categories of agricultural land consisting of Crop, Rice, Pasture, and Timber, each with a value representing the productivity of the eighteen soil classes, if applicable (represented by an *ACD NUMBER*). This is in compliance with Arkansas code 26-26-407.
- ~~2.~~ b. For each sample, a ratio is computed using the county=s assessed value and the total parcel value calculated by the ACD Field Auditor.
- ~~3.~~ c. To determine the county assessment ratio on agricultural land of the samples being used, totals are calculated of the county=s assessments and of the total land values as determined by the ACD Field Auditors. The

total assessment is then divided by the ACD total land values, and that total is multiplied times 100 to establish the percent ratio for the county.

4. d. Field Auditors will discuss their findings regarding irregularities in agricultural land with the Assessor prior to August 1.

B. BUSINESS PERSONAL CLASSIFICATION

1. EXAMINATION OF RECORDS

This component of the ratio study shall be based on a physical examination of the current year=s records of each assessor's office to determine the degree of compliance with the criteria established in the Commercial Personal Property Appraisal Manual published by the Arkansas Assessment Coordination Department.

When the fieldwork commences for the current year, instructions as to the number of business personal commercial samples shall be provided.

2. METHOD OF DETERMINING NUMBER AND LOCATION OF SAMPLES

The minimum sample size for each county shall be determined by the population of the county as reflected in the latest final census figures and the number of businesses therein. Those counties with populations: of 29,999 and below shall have 20 samples; of 30,000 through 69,999 shall have 40 samples; of 70,000 through 199,999 shall have 50 samples and of 200,000 and above shall have 90 samples.

3. SELECTION OF SAMPLES

After determining the total business personal parcels in the county, the number of samples needed shall be divided into that figure to set the selection interval; however, if a business tentatively selected by this method results in a sample that does not fit into a category recognized in the square foot section of Commercial Personal Property Appraisal Manual, then the next business shall be selected.

4. PROCEDURE

4. a. When the Commercial Personal Property Sample Form has been completed on all of the businesses selected for use in the study, the Field Auditor shall go to the business site, compute the square footage, grade the inventory and the furniture and fixtures as to density and quality.

- ~~2.~~ b. In July the Field Auditor shall return to each county, after the county has completed its personal property assessments for the current year, and complete the Commercial Personal Property Takeoff Form.

5. RATIO COMPUTATION

- ~~4.~~ a. If the county has been provided a good rendition by the business which included a fixed assets' listing and applied the ACD's suggested depreciation schedule to those assets, the County shall automatically receive a twenty percent on those fixed assets and the inventory; if not, the proper assessment shall be computed by the square foot method described in the manual.
- ~~2.~~ b. A comparison of the actual assessed value and the value computed by the Field Auditor produces the ratio.
- ~~3.~~ c. The ratios for all of the businesses are then ranked and the median ratio is determined by county, by school district and by cities in that county. This results in the Current Year Commercial Personal Property Median Ratio.

C. AUTO/OTHER CLASSIFICATION

This component of the ratio study shall be based on a physical examination of the current year's records of each assessor's office to determine the degree of compliance with the criteria established in the current year edition of the Personal Property Assessment Manual published by the Arkansas Assessment Coordination Department.

1. METHOD OF DETERMINING NUMBER AND LOCATION OF SAMPLES

The minimum sample size for each county size shall be determined by the population of the county as reflected in the latest final census figures and the number of businesses therein. Those counties with populations: of 29,999 and below shall have 40 samples; of 30,000 to 69,999 shall have 70 samples; 70,000 to 199,999 shall have 100 samples and of 200,000 and above shall have 180 samples.

2. SELECTION OF SAMPLES

The Field Auditor shall be instructed to get samples of automobiles from the current year through the last fifteen years and of trucks from the current year through the last fourteen years. Only one vehicle shall be taken from each assessment.

3. PROCEDURE

Since there is no consistent method of filing assessments containing automobiles, i.e., some being filed alphabetically by school district, some alphabetically by county and in many instances, the computer is available for us, samples shall be selected randomly by the Field Auditor who notes the method chosen.

4. RATIO COMPUTATION

A comparison of the actual assessed value and the value computed utilizing the manual by the Field Auditor produces the ratio by county, by school districts and by cities in that County.

III. 5. FORMULAS UTILIZED AND TESTS CONDUCTED

1. a. *Median* (See section 7.3.1 *Standard on Ratio Studies*, approved July 1999, International Association of Assessing Officers or current edition)
2. b. *Coefficient of Dispersion* (See section 7.4.2 *Standard on Ratio Studies*, 1999, International Association of Assessing Officers or current edition)
3. c. Not required, but also computed:
 - 1) *Mean* (See section 7.3.2 *Standard on Ratio Studies*, approved July 1999, Association of Assessing Officers or corresponding provisions contained in any superseding edition of same)
 - 2) *Average Absolute Deviation* (Chapter 20, Page 532-534, *Property Appraisal and Assessment Administration*, published by the International Association of Assessing Officers, 1990 edition or current edition)
 - 3) *Coefficient of Concentration*:
 - a) Of the samples that are used, the percentage of observations which are within plus or minus ten percent of the legal ratio of twenty percent.
 - b) Of the samples that are used, the percentage of observations which are within plus or minus ten percent of the median ratio.

- 4) *Weighted Mean* (See section 7.3.3 *Standard on Ratio Studies*, approved July 1999, International Association of Assessing Officers or current edition)
- 5) *Standard Deviation* (Chapter 20, Page 535,536, *Property Appraisal and Assessment Administration*, published by the International Association of Assessing Officers, 1990 edition or current edition)
- 6) *Price-Related Differential* (See section 7.6 *Standard on Ratio Studies*, approved July 1999, International Association of Assessing Officers)
- 7) *Coefficient of Variation* (See section 7.4.2 *Standard on Ratio Studies*, approved July 1999, International Association of Assessing Officers or current edition - to select sample sizes)

IV. 6. DEFINITION OF TERMS

Terms used in connection with the ratio study on market value real property shall be as defined in Section 14, "SORS" and "PAAA"

RULE 6.001
UNIFORM REPORTING OF ASSESSMENTS

STATUTORY AUTHORITY ACA 26-28-108

STATUTORY AUTHORITY ACA 26-28-304

On or before March 15th of each year the Preparer of the Tax Books for each county shall provide a copy of the Abstract of Assessments ~~that reflects~~ to the Assessment Coordination Department. Said copy of Abstract of Assessments shall be the same as reported to the Arkansas Department of Education on or before March 15th of each year and shall include the total assessment by school district that was delivered to the County Tax Collector ~~to the Assessment Coordination Department~~ (Tax Books) for tax collection purposes.

Adopted and implemented 6/16/06 by emergency procedure

RULE 6.12
UNIFORM REPORTING OF DELINQUENT TAXES

On or before March 15th the County Collector of Taxes shall provide a report by school district to the Assessment Coordination Department of the following items:

1. Current collection year delinquent collections
2. Previous collection year delinquent collections
3. Delinquent collections certified to the State of Arkansas Office of Commissioner of State Lands.

If not included in the above Abstract of Assessments as defined in rule 6.1, the following items relating to real property assessments shall be added:

Previous year delinquent real estate assessments.

If included in the above Abstract of Assessments as defined in rule 6.1, the following items relating to real property assessments shall be **deleted**:

Delinquent assessment certified to the State of Arkansas Office of Commissioner of State Lands (two year delinquent).

Adopted and implemented 6/16/06 by emergency procedure

RULE 6.23
UNIFORM REPORTING OF COUNTY TAX SETTLEMENTS
STATUTORY AUTHORITY ACA 26-26-2001

On or before February 15 the Preparer of the Tax Books shall provide to the Assessment Coordination Department:

1. A copy of the final tax settlement filed with and approved by the County Court on or before December 31 of the previous year.
2. Delinquent personal tax collected in the previous calendar year as reflected ~~in~~ on the County Clerks monthly distributions to the taxing districts;
3. Delinquent real estate taxes collected in the previous calendar year as reflected ~~in~~ on the in the County Clerks monthly distributions to the taxing districts. The monthly distribution information provided shall be for January through December collections, regardless of actual distribution date.
4. Delinquent real estate taxes distributed in the previous calendar year by the County Treasurer from real estate taxes collected by the State of Arkansas Office of the Commissioner of State Lands;
5. Homestead taxes received by the State of Arkansas distributed in the previous calendar year to the taxing districts by the County Treasurer;
6. Interest earned on funds by the County Tax Collector and or County Treasurer for the previous calendar year that were distributed to the taxing districts;
7. The net County Treasurer's commission allocated to the taxing districts for the previous calendar year;
8. County Tax Collector's excess commission for the previous year that was distributed to the taxing districts.
9. The preparer of the tax book shall use the template provided in ACD Rule 5.02 P-1 for reporting purposes.

Adopted and implemented 6/16/06 by emergency procedure

**RULE 5.02
FORMS**

FOR USE BY ASSESSORS OR REAPPRAISAL FIRMS:

- A- 1. COMMERCIAL/INDUSTRIAL REAL ESTATE RECORD CARD
- A- 2. RESIDENTIAL REAL ESTATE RECORD CARD
- A- 3. RURBAN REAL ESTATE RECORD CARD
- A- 4. RURAL REAL ESTATE RECORD CARD
- A- 5. MANUFACTURERS= INVENTORY REPORT
- A- 6. COMMERCIAL PERSONAL PROPERTY ASSESSMENT FORM
COMMERCIAL PERSONAL PROPERTY ASSESSMENT INFORMATION
- A- 7. ASSESSOR=S ABSTRACT (A.C.A. 26-26-304)
- A- 8. SUMMARY REPORT OF COUNTY ASSESSMENTS
- A- 9. IN-HOUSE COUNTYWIDE REAPPRAISAL PLAN
- A-10. CONTRACTED COUNTY-WIDE REAPPRAISAL PLAN
- A-11. PLANNED PROGRESS REPORT
- A-12. MONTHLY PROGRESS REPORT
- A-13. PARCEL COUNT FORM A
- A-14. PARCEL COUNT FORM B
- A-15. NOTICE OF REAL ESTATE VALUE CHANGE
- A-16. CERTIFICATION OF COUNTY AS TO COMPLETION OF
COMPREHENSIVE COUNTYWIDE REAPPRAISAL

A-17 COMPLIANCE VERIFICATION FORM

A-18 HOMESTEAD CREDIT APPLICATION/SALES VERIFICATION

FOR USE BY COUNTY CLERK:

CC-1. SUMMARY REPORT OF COUNTY ASSESSMENTS FOR THE YEAR

CC-2. PERSONAL PROPERTY INTERIM MILLAGE ADJUSTMENT (A.C.A. 25-26-405)

CC-3. FRINGE DISTRICT ROLLBACK

CC-4. CERTIFICATION OF ASSESSED VALUE DATA (A.C.A. 26-26-403)

CC-5. SCHOOL DISTRICT CALCULATION TO DETERMINE MINIMUM MILLAGE REQUIRED BY AMENDMENT 74

FOR USE BY GOVERNING BODIES OF TAXING UNITS:

GB-1. COMPUTATION AND CERTIFICATION FORM. BASE YEAR MILLAGE ROLLBACK COMPUTATION AND CERTIFICATION FORM (A.C.A. 26-26-404)

FOR USE BY EQUALIZATION BOARD & COUNTY CLERK AS EX-OFFICIO SECRETARY OF THE COUNTY EQUALIZATION BOARD:

E-1. EQUALIZATION BOARD MEMBERS AND ADDRESSES

E-2. EQUALIZATION BOARD ABSTRACT OF ADJUSTED ASSESSMENT (A.C.A. 26-26-304, 26-27-319)

E-3. EQUALIZATION BOARD RESOLUTION

FOR USE BY THE PREPARER OF THE TAX BOOK:

P-1 COUNTY TAX SETTLEMENT REPORT TEMPLATE
(A.C.A. 26-26-2001)

SCHOOL DISTRICTS	MILLAGE RATE	REAL ESTATE		PERSONAL		UTILITY REAL		UTILITY PERSONAL		TOTAL	
		ADJUSTED ORIGINAL CHANGE VALUATION	TAX	ADJUSTED ORIGINAL CHANGE VALUATION	TAX	ADJUSTED ORIGINAL CHANGE VALUATION	TAX	ADJUSTED ORIGINAL CHANGE VALUATION	TAX	ADJUSTED ORIGINAL CHANGE VALUATION	TAX
School Districts #1	0	0	0.00	-	0	-	0	-	0	0.00	0
School Districts #2	0	0	0.00	-	0	-	0	-	0	0.00	0
School Districts #3	0	0	0.00	-	0	-	0	-	0	0.00	0
School Districts #4	0	0	0.00	-	0	-	0	-	0	0.00	0
School Districts #5	0	0	0.00	-	0	-	0	-	0	0.00	0
School Districts #6	0	0	0.00	-	0	-	0	-	0	0.00	0
School Districts #7	0	0	0.00	-	0	-	0	-	0	0.00	0
School Districts #8	0	0	0.00	-	0	-	0	-	0	0.00	0
School Districts #9	0	0	0.00	-	0	-	0	-	0	0.00	0
School Districts #10	0	0	0.00	-	0	-	0	-	0	0.00	0
School Districts #11	0	0	0.00	-	0	-	0	-	0	0.00	0
School Districts #12	0	0	0.00	-	0	-	0	-	0	0.00	0
Total Schools		-	-	-	0	-	0	-	0	0.00	0

SCHOOL DISTRICTS	TOTAL NET TAX COLLECTED	PERCENT OF ORIGINAL CHANGE COLLECTED BEFORE PRORATIONS	TOTAL PRORATIONS	NET TAX COLLECTED AFTER PRORATIONS	PERCENT OF ORIGINAL CHANGE COLLECTED AFTER PRORATIONS
School Districts #1	0.00	-	0.00	0.00	-
School Districts #2	0.00	-	0.00	0.00	-
School Districts #3	0.00	-	0.00	0.00	-
School Districts #4	0.00	-	0.00	0.00	-
School Districts #5	0.00	-	0.00	0.00	-
School Districts #6	0.00	-	0.00	0.00	-
School Districts #7	0.00	-	0.00	0.00	-
School Districts #8	0.00	-	0.00	0.00	-
School Districts #9	0.00	-	0.00	0.00	-
School Districts #10	0.00	-	0.00	0.00	-
School Districts #11	0.00	-	0.00	0.00	-
School Districts #12	0.00	-	0.00	0.00	-
Total Schools	0.00	-	0.00	0.00	-
	Rule 6.2.1	Rule 6.2.1		Rule 6.2.1	Rule 6.2.1

SCHOOL DISTRICTS	NET TAX COLLECTED INCLUDING DELINQUENT COLLECTIONS (AFTER PRORATIONS)	PERCENT OF ORIGINAL CHANGE COLLECTED AFTER PRORATIONS INCLUDING DELINQUENT COLLECTIONS	NET TAX COLLECTED INCLUDING DELINQUENT COLLECTIONS (BEFORE PRORATIONS)	PERCENT OF ORIGINAL CHANGE COLLECTED BEFORE PRORATIONS INCLUDING DELINQUENT COLLECTIONS
School Districts #1	0.00	-	0.00	-
School Districts #2	0.00	-	0.00	-
School Districts #3	0.00	-	0.00	-
School Districts #4	0.00	-	0.00	-
School Districts #5	0.00	-	0.00	-
School Districts #6	0.00	-	0.00	-
School Districts #7	0.00	-	0.00	-
School Districts #8	0.00	-	0.00	-
School Districts #9	0.00	-	0.00	-
School Districts #10	0.00	-	0.00	-
School Districts #11	0.00	-	0.00	-
School Districts #12	0.00	-	0.00	-
Total Schools	0.00	-	0.00	-

SAMPLE COUNTY
ANALYSIS OF TAXES COLLECTED
TAXES COLLECTED IN 2006

SCHOOL DISTRICTS	2004 ASSESSMENT COLLECTIBLE 2006			NET TAX COLLECTED 2006 FINAL TAX SETTLEMENT				NET TAX COLLECTED INCLUDING DELINQUENT COLLECTIONS				
	ORIGINAL ASSESSMENT	ADJUSTED ASSESSMENT	%	ADJUSTED ORIGINAL CHANGE	PRE-PRORATION		POST-PRORATION		PRE-PRORATION		POST-PRORATION	
					TAXES COLLECTED	%	TAXES COLLECTED	%	TAXES COLLECTED	%	TAXES COLLECTED	%
School Districts #1	0.00	0.00	-	-	0.00	-	0.00	-	0.00	-	-	-
School Districts #2	0.00	0.00	-	-	0.00	-	0.00	-	0.00	-	-	-
School Districts #3	0.00	0.00	-	-	0.00	-	0.00	-	0.00	-	-	-
School Districts #4	0.00	0.00	-	-	0.00	-	0.00	-	0.00	-	-	-
School Districts #5	0.00	0.00	-	-	0.00	-	0.00	-	0.00	-	-	-
School Districts #6	0.00	0.00	-	-	0.00	-	0.00	-	0.00	-	-	-
School Districts #7	0.00	0.00	-	-	0.00	-	0.00	-	0.00	-	-	-
School Districts #8	0.00	0.00	-	-	0.00	-	0.00	-	0.00	-	-	-
School Districts #9	0.00	0.00	-	-	0.00	-	0.00	-	0.00	-	-	-
School Districts #10	0.00	0.00	-	-	0.00	-	0.00	-	0.00	-	-	-
School Districts #11	0.00	0.00	-	-	0.00	-	0.00	-	0.00	-	-	-
School Districts #12	0.00	0.00	-	-	0.00	-	0.00	-	0.00	-	-	-
Total Schools	0.00	0.00	-	0.00	0.00	-	0.00	-	0.00	-	0.00	-

RULE 6.001
UNIFORM REPORTING OF ASSESSMENTS

STATUTORY AUTHORITY ACA 26-28-108

STATUTORY AUTHORITY ACA 26-28-304

On or before March 15th of each year the Preparer of the Tax Books for each county shall provide a copy of the Abstract of Assessments ~~that reflects~~ to the Assessment Coordination Department. Said copy of Abstract of Assessments shall be the same as reported to the Arkansas Department of Education on or before March 15th of each year and shall include the total assessment by school district that was delivered to the County Tax Collector ~~to the Assessment Coordination Department~~ (Tax Books) for tax collection purposes.

Adopted and implemented 6/16/06 by emergency procedure

RULE 6.12
UNIFORM REPORTING OF DELINQUENT TAXES

On or before March 15th the County Collector of Taxes shall provide a report by school district to the Assessment Coordination Department of the following items:

4. Current collection year delinquent collections
5. Previous collection year delinquent collections
6. Delinquent collections certified to the State of Arkansas Office of Commissioner of State Lands.

If not included in the above Abstract of Assessments as defined in rule 6.1, the following items relating to real property assessments shall be added:

Previous year delinquent real estate assessments.

If included in the above Abstract of Assessments as defined in rule 6.1, the following items relating to real property assessments shall be **deleted**:

Delinquent assessment certified to the State of Arkansas Office of Commissioner of State Lands (two year delinquent).

Adopted and implemented 6/16/06 by emergency procedure

RULE 6.23
UNIFORM REPORTING OF COUNTY TAX SETTLEMENTS
STATUTORY AUTHORITY ACA 26-26-2001

On or before February 15 the Preparer of the Tax Books shall provide to the Assessment Coordination Department:

1. A copy of the final tax settlement filed with and approved by the County Court on or before December 31 of the previous year.
2. Delinquent personal tax collected in the previous calendar year as reflected ~~in~~ on the County Clerks monthly distributions to the taxing districts;
3. Delinquent real estate taxes collected in the previous calendar year as reflected ~~in~~ on the in the County Clerks monthly distributions to the taxing districts. The monthly distribution information provided shall be for January through December collections, regardless of actual distribution date.
4. Delinquent real estate taxes distributed in the previous calendar year by the County Treasurer from real estate taxes collected by the State of Arkansas Office of the Commissioner of State Lands;
5. Homestead taxes received by the State of Arkansas distributed in the previous calendar year to the taxing districts by the County Treasurer;
6. Interest earned on funds by the County Tax Collector and or County Treasurer for the previous calendar year that were distributed to the taxing districts;
7. The net County Treasurer's commission allocated to the taxing districts for the previous calendar year;
8. County Tax Collector's excess commission for the previous year that was distributed to the taxing districts.
9. The preparer of the tax book shall use the template provided in ACD Rule 5.02 P-1 for reporting purposes.

Adopted and implemented 6/16/06 by emergency procedure

**RULE 5.02
FORMS**

FOR USE BY ASSESSORS OR REAPPRAISAL FIRMS:

- A- 1. COMMERCIAL/INDUSTRIAL REAL ESTATE RECORD CARD
- A- 2. RESIDENTIAL REAL ESTATE RECORD CARD
- A- 3. RURBAN REAL ESTATE RECORD CARD
- A- 4. RURAL REAL ESTATE RECORD CARD
- A- 5. MANUFACTURERS= INVENTORY REPORT
- A- 6. COMMERCIAL PERSONAL PROPERTY ASSESSMENT FORM
COMMERCIAL PERSONAL PROPERTY ASSESSMENT INFORMATION
- A- 7. ASSESSOR=S ABSTRACT (A.C.A. 26-26-304)
- A- 8. SUMMARY REPORT OF COUNTY ASSESSMENTS
- A- 9. IN-HOUSE COUNTYWIDE REAPPRAISAL PLAN
- A-10. CONTRACTED COUNTY-WIDE REAPPRAISAL PLAN
- A-11. PLANNED PROGRESS REPORT
- A-12. MONTHLY PROGRESS REPORT
- A-13. PARCEL COUNT FORM A
- A-14. PARCEL COUNT FORM B
- A-15. NOTICE OF REAL ESTATE VALUE CHANGE
- A-16. CERTIFICATION OF COUNTY AS TO COMPLETION OF
COMPREHENSIVE COUNTYWIDE REAPPRAISAL

A-17 COMPLIANCE VERIFICATION FORM

A-18 HOMESTEAD CREDIT APPLICATION/SALES VERIFICATION

FOR USE BY COUNTY CLERK:

CC-1. SUMMARY REPORT OF COUNTY ASSESSMENTS FOR THE YEAR

CC-2. PERSONAL PROPERTY INTERIM MILLAGE ADJUSTMENT (A.C.A. 25-26-405)

CC-3. FRINGE DISTRICT ROLLBACK

CC-4. CERTIFICATION OF ASSESSED VALUE DATA (A.C.A. 26-26-403)

CC-5. SCHOOL DISTRICT CALCULATION TO DETERMINE MINIMUM MILLAGE REQUIRED BY AMENDMENT 74

FOR USE BY GOVERNING BODIES OF TAXING UNITS:

GB-1. COMPUTATION AND CERTIFICATION FORM. BASE YEAR MILLAGE ROLLBACK COMPUTATION AND CERTIFICATION FORM (A.C.A. 26-26-404)

FOR USE BY EQUALIZATION BOARD & COUNTY CLERK AS EX-OFFICIO SECRETARY OF THE COUNTY EQUALIZATION BOARD:

E-1. EQUALIZATION BOARD MEMBERS AND ADDRESSES

E-2. EQUALIZATION BOARD ABSTRACT OF ADJUSTED ASSESSMENT (A.C.A. 26-26-304, 26-27-319)

E-3. EQUALIZATION BOARD RESOLUTION

MISCELLANEOUS:

M-1. APPLICATION FOR ADMISSION - ARKANSAS ASSESSMENT TRAINING PROGRAM

M-2. TRAINING AND CERTIFICATION DESIGNATION PROGRAM

M-2

**TRAINING AND CERTIFICATION
DESIGNATION PROGRAM**

FOR

**APPRAISERS EMPLOYED BY
STATE AND COUNTY OFFICIALS**

**ASSESSMENT COORDINATION DEPARTMENT
1614 WEST THIRD STREET
LITTLE ROCK, AR 72201
(501) 324-9240**

**STATE OF ARKANSAS
ASSESSMENT COORDINATION DEPARTMENT**

FOREWORD

~~The Arkansas Training and Certification Program has been prepared by the Assessment Coordination Department as directed by Act 48 of 1980. Pursuant to Section 3 of Act 48, the advice of the Legislative Council has been sought, obtained, and followed in all aspects in the development of this program.~~

~~—————The training consists of both state and professional level courses. Many of these are the same courses that have been given in the past, while others are additions to the program. Changes have been made as needed in the state courses to reflect proper market value appraisals.~~

~~—————Professional level courses are sponsored by the ACD and are conducted by the International Association of Assessing Officers. These courses are directly related to ad valorem taxation and administration and are used as the foundation for assessment technology and theory. The state courses are supplemental to the IAAO courses, and relate the technology and theory to state standards and practices. Proper appraisal training requires both the state and the professional level courses.~~

The Arkansas Training and Designation Program has been designed by the Assessment Coordination Department (ACD) as directed by Act 48 of 1980. The training consists of both ACD and International Association of Assessing Officers (IAAO) courses.

IAAO Courses are sponsored by the ACD and offered free to county officials and employees. These courses explore fundamental ad valorem tax appraisal and administration and serve, in combination with the ACD Courses, as a foundation for improving property assessments in Arkansas. ACD courses instruct property assessment employees in the application of state standards and practices and define IAAO standards in the local context.

**STATE OF ARKANSAS
ASSESSMENT COORDINATION DEPARTMENT
TRAINING & CERTIFICATION DESIGNATION PROGRAM**

~~01. CERTIFICATION BOARD - MEMBERS - APPOINTMENTS - TERMS OF OFFICE - CHAIRMAN - SECRETARY~~

~~a. There is hereby created a Certification Advisory Board (hereinafter called the Board) which shall consist of seven (7) members appointed as follows:~~

~~One member shall be appointed from each of the four congressional districts.~~

~~One member shall be appointed as a representative of the schools, and will be an at large member.~~

~~One member shall be appointed as a representative of the various cities, and will be an at large member.~~

~~One member shall be appointed as a representative of the various counties, and will be an at large member.~~

~~b. Each Board member will serve for three years except for the first year when the members will draw lots to initiate the necessary staggered terms. The working year shall begin in September and end the following September.~~

~~c. At the first yearly meeting in September, after the new appointees to the Board have taken office, the Board shall elect one of its members to act as Chairman for that year.~~

~~d. Appointments to the Board shall be made by the Director of ACD (hereafter referred to as Director), by seeking nominations from organization or individuals representing each of the required sectors (cities, counties, schools and the four congressional districts).~~

~~e. The Training Coordinator (hereafter referred to as Coordinator) shall act as Secretary to the Board. The Coordinator shall keep minutes of all meetings, and supply such assistance as may be necessary to the work of the Board.~~

02. MEETING OF THE BOARD

~~—The Board shall meet in June each year. The date of the meeting shall be chosen by the Director, and the time and place shall be arranged by the Coordinator at a suitably available location.~~

03. DUTIES

~~It shall be the duties of the Board to evaluate all persons applying for Certification, and to recommend the applicant for the proper Certification Level based on the requirements for each level. In evaluating each applicant, the Board shall consider all material, experience, education and recommendations by the Coordinator.~~

04. CERTIFICATION PROCEDURES – APPLICATIONS

- ~~a. Applications for Certification shall be submitted in writing to the Coordinator on forms provided for such purpose. The Coordinator shall submit a report to the Board on each applicant, giving such assistance and comment as may be necessary to assist the Board in its work. The Coordinator shall keep such records on each applicant of training, experience, and other pertinent information as may be necessary to report to the Board.~~
- ~~b. Qualified applications for Certification shall be submitted to the Board by the Coordinator for their recommendation. After a careful review of the applicants' qualifications, the Boards' recommendation shall within ten (10) working days, be passed on to the Director for final action. If the Board takes no action after ten (10) working days the application shall pass without recommendation to the Director for final action.~~
- ~~c. Upon final approval by the Director, each applicant shall be certified to perform appraisals only on the type of properties he or she has qualified for, and shall be issued a certificate for that level of qualification.~~

- ~~d. — Appraisers receiving certification to any level shall be expected to conduct themselves in a professional manner at all times and maintain a good moral character and standing in the community. Any certified appraiser may have his or her certification revoked upon the recommendation of the Board and/or Director if it has been shown that the individual has not conducted himself/herself in a professional manner. The Board and/or Director may also place in suspension the certification of any appraiser for any period of time deemed necessary for unprofessional conduct or lack of appraisal ability.~~
- ~~e. — Any appraiser that has had his or her certification suspended or revoked may, upon written request, appear before the Board and/or the Director to appeal such suspension or revocation order.~~

1. REQUIREMENTS FOR ADMISSION TO THE TRAINING AND CERTIFICATION DESIGNATION PROGRAM

Each applicant must meet the following basic requirements:

- a. Be at least 18 years of age.
- b. Be of good moral character.
- c. Be employed by any governmental jurisdiction or Board involved in the valuation or equalization of property for ad valorem tax purposes, or,
- d. Be an employee or owner of a professional reappraisal firm that works or intends to work in this state on contracted reappraisal projects.

062. LEVELS OF CERTIFICATION DESIGNATION AND REQUIREMENTS

- a. Two Tracks, Appraisal and Administration, each with their own education requirements are recognized in the Program.
- ba. There shall be no substitution for the ACD courses.
- cb. The following substitutions may be made for the IAAO courses.
 - (1) Equivalent courses given by Appraisal Foundation member associations.
 - (2) Appraisal courses given by a recognized College or University as part of an appraisal program.

- (3) Other professional level training may be accepted at the discretion of the Board and the Director, but in all cases, the training must be equivalent to the IAAO courses.
- c. The following levels of ~~Certification~~ Designation shall be issued following the completion of each minimum training and experience requirement.

Note: ~~Each course is designated by an initial regardless whether the course is produced by the ACD, the IAAO, or some other vendor. Successful completion of IAAO Courses is required. Experience requirements in real property mass appraisal are subject to verification. ACD courses are designated by alpha characters and IAAO courses by the numeric characters the IAAO assigns. IAAO Courses are tested and qualifying credit will only be granted when the test is passed.~~

Experience requirements are obtained by mass appraisal or assessment administration tenure only and are subject to verification.

APPRAISAL TRACK

Level 1 - Residential Appraiser Trainee

Requirements:

**Courses A, B, C
No experience requirement**

Level 2 - Residential Appraiser

Requirements:

**Courses A, B, C, D IAAO 101.
6 months real property mass appraisal experience**

Level 3 - Realty Appraiser

Requirements:

**Courses A, B, C, D, E, FR Courses A, B, C, IAAO 101, Marshall Swift Commercial Cost Workshop, IAAO 201, IAAO 102.
1 year real property mass appraisal experience**

Level 4 - Senior Appraiser

Requirements:

Courses A, B, C, D, E, FR, GR, H IAAO 101, ACD E, IAAO 201, IAAO 102, IAAO 300.
2 years real property mass appraisal experience

Level 5 - Designated Appraiser

Requirements:

**Be designated by the IAAO as a CAE
(Certified Assessment Evaluator)**

No substitutions will be allowed for the CAE designation.

APPRAISAL MANAGER

Requirements:

**Level 4 or 5 who passes the Appraisal Manager Exam
4 years real property mass appraisal experience are required
before an applicant can sit for the exam.**

NOTE: Each County is required to have an Appraisal Manager.

ADMINISTRATIVE TRACK

Level 1 - Assessment Administration Trainee

Requirements:

**Courses A, B, C
No experience requirement**

Level 2 - Administrative Clerk

Requirements:

Courses A, B, C, D IAAO 101
6 months assessment experience

Level 3 - Assessment Administrator

Requirements:

Courses A, B, C, D, E, FA-IAAO 101, ACD E, IAAO 500.
1 year assessment experience

Level 4 - Senior Administrator

Requirements:

Courses A, B, C, D, E, ~~FA, GA, H~~ IAAO 101, ACD E, IAAO 500,
IAAO 400, IAAO 300.
2 years assessment experience

~~d. Training or courses taken, and experience obtained, prior to the inception of this program shall count toward certification upon approval of the Board and/or the Director.~~

073. COURSE DESCRIPTIONS

Course A - Maps, Legal Descriptions and Assessment Administration

Elementary course on discovery and listing of real property. Land identification systems, the rectangular survey, metes and bounds, and platted subdivision methods, are explained. Hands on applications of each identification system are parts of the classroom instruction. General principles of assessment administration, including rules, laws and constitutional requirements for managing an assessment office are also studied.

Prerequisite: None

Course B - Valuation Principles

Introduction to appraisal concepts, including economic theories underlying the appraisal process. Land valuation and the proper use of the ACD cost manual are emphasized. It also serves as a primer for Course D (IAAO 101).

Prerequisite: Course A

Course C - The Assessment of Personal Property in Arkansas

The assessment of personal property, with particular emphasis on commercial personalty. The course includes lecture in the areas of discovery and listing of personal property, property classifications, and particular emphasis on statutory provisions regarding assessment of personal property. Extensive application of depreciation schedules is included.

Prerequisite: Courses A & B

IAAO 101 - Fundamentals of Real Property Appraisal

Basic appraisal course for appraisers, with an emphasis on the theory and techniques of the cost and comparative sales approaches to value. Review of terminology and basic appraisal principles. General principles of land valuation, the assessment function, and the mass appraisal process.

Prerequisite: Courses A, B, C

~~Course E~~ Marshall & Swift Cost Approach — Commercial Marshall & Swift Commercial Cost Workshop

Two day workshop designed to teach participants how to use the Marshall & Swift Commercial Valuation Guide. Participants will spend time working several case studies applying the cost service.

Prerequisite: Courses A, B, C, ~~D~~-IAAO 101

Course GR- IAAO 201 - Appraisal of Land

This course on land valuation includes such areas as legal descriptions and maps, single property techniques and mass appraisal of land. It also includes a case study to provide application of methodology used in mass appraisal of land.

Prerequisite: Courses A, B, C, ~~D~~, IAAO 101, Marshall & Swift Commercial Cost Workshop ~~E~~, FR

Course FR- IAAO 102 - Income Approach to Valuation

Theories and techniques of estimating value of the capitalized earnings approach. Includes selection of interest and recapture rates, analysis of income and expenses for determination of income to be capitalized, capitalization methods and techniques. Deals with rental units of comparison. Includes real estate finance and investment.

Prerequisite: Courses A, B, C, ~~D~~, IAAO 101, Marshall & Swift Commercial Cost Workshop ~~E~~, IAAO 201.

Course FA- IAAO 500 - Assessment of Personal Property

Course 500 provides a comprehensive program of study for those who assess personal property for ad valorem tax purposes. After a review of property tax administration and the nature of value, the following aspects of personal property assessment are covered: categories of personal property, discovery, the valuation process, valuation guidelines and quality control, depreciation methods, and special problems.

Prerequisite: Courses A, B, C, ~~D~~-IAAO 101, Marshall & Swift Commercial Cost Workshop.

Course GA- IAAO 400 - Assessment Administration

Course 400 provides a comprehensive program of study for those who administer assessment programs. After an introduction to property tax administration, the course provides detail in the areas of planning and organization, together with directing and controlling assessment activities. The subject of public relations is explored.

Prerequisite: Courses A, B, C, ~~D~~, ~~E~~, ~~FA~~ IAAO 101, Marshall & Swift Commercial Cost Workshop.

Course H - IAAO 300 - Fundamentals of Mass Appraisal

Providing a foundation for education in the mass appraisal process, IAAO 300 includes data collection, management and analysis, statistical applications, assessment-ratio analysis, and administrative procedures. The course material includes application of the three approaches to mass appraisal and selection of a mass appraisal system.

Prerequisite: Courses A, B, C, D, E, FR/FA, GR/GA IAAO 101, Marshall & Swift Commercial Cost Workshop, IAAO 201/400, IAAO 102/500

08. RECERTIFICATION/CONTINUING EDUCATION PROGRAM

~~Beginning January 1, 1987, there will be a recertification/continuing education program for appraisers certified under the provisions of Act 48 of 1980.~~

~~Beginning January 1, 1987, for those appraisers currently at a Level 3 or a Level 4 under the provisions of Act 48 of 1980, and each succeeding January 1 for those later to receive a Level 3 or Level 4 certification, there will be education requirements that each appraiser must fulfill in order to maintain that level of certification.~~

~~During succeeding 3 year periods, a Level 3 or Level 4 appraiser must attend 30 hours of continuing education or is subject to decertification. If an appraiser is decertified and wishes to re-enter the certification program, he or she will receive no credit for courses previously taken before decertification, though experience requirements previously obtained will be accepted.~~

~~Courses that apply to certification are all those offered by the Assessment Coordination Department, excluding the Equalization Board Seminar and the Millage Rollback workshops, all courses and workshops offered by the International Association of Assessing Officers, and other courses and workshops as deemed appropriate by the Director of the Assessment Coordination Department and/or the Certification Advisory Board.~~

~~In addition to those listed previously, courses currently sponsored by the ACD and the credit received from each follows:~~

~~Fall Assessors' Seminar Workshops _____ 15~~

~~_____ Comprehensive Review - Summary of Courses D, FR, & H. The course provides 30 hours recertification credit.~~

~~At the time that an appraiser attends his or her first course aimed at recertification, he or she shall apply for recertification with the training coordinator. Credit for courses not sponsored by the Assessment Coordination Department, if approved courses, will be given upon proof that the appraiser successfully completed such course.~~

4. DESIGNATION RENEWAL & CONTINUING EDUCATION PROGRAM

Beginning January 1, 1987, there will be a designation renewal & continuing education program for appraisers certified under the provisions of Act 48 of 1980.

Beginning January 1, 1987, for those appraisers currently at a Level 3 or a Level 4 under the provisions of Act 48 of 1980, and each succeeding January 1 for those later to receive a Level 3 or Level 4 Designation, there will be education requirements that each appraiser must fulfill in order to maintain that level of Designation.

During succeeding 3 year periods, a Level 3 or Level 4 appraiser must attend 30 hours of continuing education or is subject to termination of his or her Designation. If an appraiser's designation is terminated and wishes to re-enter the Designation program, he or she is required to retake and pass exams for IAAO courses. Experience requirements previously obtained will be accepted.

Courses that apply to Designation renewal are all those offered by the Assessment Coordination Department, excluding the Equalization Board Seminar and the Millage Rollback workshops, all courses and workshops offered by the International Association of Assessing Officers, and other courses and workshops as previously noted.

At the time that an appraiser attends his or her first course aimed at Designation, he or she shall apply for Designation with the training coordinator. Credit for courses not sponsored by the Assessment Coordination Department, if approved courses, will be given upon proof that the appraiser successfully completed such course.

095. STATUTORY PROVISION OF RECERTIFICATION/CONTINUING FOR ASSESSOR EDUCATION PROGRAM

26-26-503. Appointment and training of personnel.

(a) The county assessor in each county may employ such personnel as the assessor deems necessary to reappraise taxable property in the county in compliance with the court order in Arkansas Public Service Commission, et al v. Pulaski County Board of Equalization, et al and to thereafter maintain a proper appraisal of property in the county.

(b)(1)(A) The Assessment Coordination Department of the Arkansas Public Service Commission shall prescribe an appropriate course of training to qualify persons employed by elected county assessors to conduct appraisals of property for ad valorem tax purposes and shall issue a certificate of qualification to each person who successfully completes the course of training or is otherwise determined by the department to be qualified to conduct appraisals.

(B)(i) Only those persons who hold certificates of qualification issued by the department as provided for in this section shall be employed by the elected county assessors for or undertake the appraisal of property for ad valorem tax purposes in any county.

(ii) This section only applies to persons employed by elected county assessors, and the elected county assessors are not themselves required to be certified by the department.

(2) The department shall seek the advice of the Legislative Council prior to the final adoption of training criteria for persons to be employed by county assessors to appraise property for ad valorem tax purposes.

FOR USE BY THE PREPARER OF THE TAX BOOK:

P-1 COUNTY TAX SETTLEMENT REPORT TEMPLATE

