

State of Arkansas  
91st General Assembly  
Regular Session, 2017

# A Bill

SENATE BILL 117

By: Senator Irvin

## For An Act To Be Entitled

AN ACT TO CLARIFY THE QUALIFICATIONS AND DUTIES OF  
COUNTY EQUALIZATION BOARDS; AND FOR OTHER PURPOSES.

### Subtitle

TO CLARIFY THE QUALIFICATIONS AND DUTIES  
OF COUNTY EQUALIZATION BOARDS.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Arkansas Code § 26-27-302 is amended to read as follows:  
26-37-302. Qualifications.

The county equalization board of each county shall be composed of qualified electors of the county who have ~~been~~ owned real property ~~owners in~~ in the county for at least one (1) year.

SECTION 2. Arkansas Code § 26-27-317(a), concerning applications for adjustment, is amended to read as follows:

(a)(1) ~~Any~~ A property owner or an agent of a property owner may apply in person, by petition, or by letter to the secretary of the county equalization board on or before the third Monday in August of ~~every~~ each year for the adjustment of the county assessor's assessment on the property owner's property or the property of another person.

(2) The county equalization board may not adjust any assessment other than the assessment made during the year it meets to consider an application made under subdivision (a)(1) of this section.

(3) The county equalization board does not have jurisdiction over and may not accept or consider a petition or letter under subdivision



(a)(1) of this section for the adjustment of the:

(A) County assessor's determination of a property's tax exempt status under Arkansas Constitution, Article 16, § 5(b); or

(B) Valuation of agricultural land, pasture land, or timberland derived by the guidelines and methods set forth by the Assessment Coordination Department under § 26-26-407.

**APPROVED: 02/15/2017**