

State of Arkansas
93rd General Assembly
Regular Session, 2021

A Bill

HOUSE BILL 1638

By: Representative Fortner

For An Act To Be Entitled

AN ACT TO AMEND THE LAW REGARDING PROFESSIONAL DEVELOPMENT RECOGNITION PAYMENTS FOR COUNTY ASSESSORS AND THEIR EMPLOYEES; TO DECLARE AN EMERGENCY; AND FOR OTHER PURPOSES.

Subtitle

TO AMEND THE LAW REGARDING PROFESSIONAL DEVELOPMENT RECOGNITION PAYMENTS FOR COUNTY ASSESSORS AND THEIR EMPLOYEES; AND TO DECLARE AN EMERGENCY.

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

SECTION 1. Arkansas Code § 14-15-205 is amended to read as follows:
14-15-205. Professional development recognition payments.

(a)(1) County assessors, full-time employees of county assessors' offices, and state employees who actively work with ad valorem taxes shall ~~become~~ be eligible for annual professional development recognition payments upon ~~completion of the requirements enumerated~~ meeting all the requirements of this section in subsection (b) of this section for each year the employee is employed full time in the county assessor's office.

(2) Such payments shall be made from appropriated funds pro rata to eligible county assessors, full-time employees of county assessors' offices, and state employees who actively work with ad valorem taxes up to the designated amounts from such funds as may be specifically appropriated for such payments.

(b)(1)~~(A)(i)~~ County assessors, full-time employees of county



assessors' offices, and state employees who actively work with ad valorem taxes designated as ~~senior appraisers, Level 4,~~ by the Assessment Coordination ~~Department~~ Division shall receive annually, to the extent moneys are available, a professional development recognition payment in an amount not to exceed five hundred dollars (\$500).

~~(ii)~~(2) County assessors, full-time employees of county assessors' offices, and state employees who actively work with ad valorem taxes designated as ~~senior appraiser managers, Level 4,~~ appraisal managers by the ~~department~~ division shall receive annually, to the extent moneys are available, a professional development recognition payment in an amount not to exceed seven hundred fifty dollars (\$750).

~~(B) A senior appraiser, Level 4, with four (4) years of appraisal experience may serve as an appraisal or reappraisal manager in a county if the appraiser complies with the standards established by the department.~~

~~(2)~~(3) To the extent moneys are available, county assessors, full-time employees of county assessors' offices, and state employees who actively work with ad valorem taxes designated as certified residential appraisers by the Arkansas Appraiser Licensing and Certification Board or as ~~cadastral mapping specialists (CMS)~~ certified professional designees by the International Association of Assessing Officers shall annually receive a professional development recognition payment in an amount not to exceed one thousand dollars (\$1,000).

~~(3)~~(4) To the extent moneys are available, county assessors, full-time employees of county assessors' offices, and state employees who actively work with ad valorem taxes designated as certified general appraisers by the ~~Arkansas Appraiser Licensing and Certification Board~~ board or as certified assessment evaluators by the International Association of Assessing Officers shall annually receive a professional development recognition payment in an amount not to exceed two thousand dollars (\$2,000).

(c)(1) A county assessor, full-time employee of a county assessor's office, or state employee who actively works with ad valorem taxes is eligible for only one (1) professional development recognition payment annually.

(2) To the extent moneys are available, if any county assessor, full-time employee of a county assessor's office, or state employee who

actively works with ad valorem taxes is eligible for professional development recognition payments in two (2) or more categories enumerated in subsection (b) of this section, he or she shall annually receive the professional development recognition payment in the amount of the higher recognition payment category.

(d)(1) In order to be eligible to receive a professional development recognition payment, the county assessor, full-time employee of a county assessor's office, or state employee who actively works with ad valorem taxes shall by June 30 present proof ~~of the appropriate agency's~~ that he or she currently holds a professional designation and proof that the ~~appropriate agency's professional~~ designation has been maintained for ~~a minimum of a~~ period of at least twelve (12) months ~~before the ending on~~ June 30 ~~for of the~~ year in which the payment is being requested to the Director of the Assessment Coordination ~~Department~~ Division, who shall authorize payment to the county assessor or employee no later than July 15.

(2) In order to receive professional development recognition payments in subsequent years, the county assessor, full-time employee of a county assessor's office, or state employee who actively works with ad valorem taxes shall annually present proof to the director by June ~~+~~ 30 that he or she has fulfilled the requirements to maintain ~~a~~ the professional designation and that ~~the employee~~ he or she has been a ~~full-time~~ county assessor, full-time employee of a county assessor's office, or ~~assessment a~~ state employee who actively worked with ad valorem taxes for the previous year and continues ~~to be a full-time assessor or employee~~ to actively work with ad valorem taxes.

(e) Professional development recognition payments authorized by this section shall be subject to withholding of all applicable state and federal taxes but shall not be included by retirement systems in determining benefits.

SECTION 2. EMERGENCY CLAUSE. It is found and determined by the General Assembly of the State of Arkansas that professional recognition payments for county assessors, full-time employees of county assessors' offices, and state employees who work with property to facilitate the administration of property tax in this state would not be available this year without the necessary changes made by this act; and that the absence of the

professional recognition payments imperils the ability to meet the requirements of the Arkansas Constitution in connection with the proper assessment of property tax. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of public peace, health, and safety shall become effective on:

(1) The date of its approval by the Governor;

(2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or

(3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto.

APPROVED: 3/22/21