

State of Arkansas
95th General Assembly
Regular Session, 2025

A Bill

HOUSE BILL 1760

By: Representative Milligan

By: Senator J. Boyd

For An Act To Be Entitled

AN ACT TO AMEND THE LAW CONCERNING APPLICATIONS FOR THE ADJUSTMENT OF A PROPERTY ASSESSMENT; TO PROVIDE THAT A COUNTY EQUALIZATION BOARD DOES NOT HAVE JURISDICTION TO DETERMINE WHETHER PROPERTY QUALIFIES FOR CERTAIN PROPERTY TAX RELIEF; TO PROVIDE FOR A COUNTY COURT'S JURISDICTION TO CONSIDER CERTAIN PETITIONS FOR AN ADJUSTMENT OF A PROPERTY ASSESSMENT; AND FOR OTHER PURPOSES.

Subtitle

TO AMEND THE LAW CONCERNING THE JURISDICTION TO CONSIDER CERTAIN PETITIONS FOR THE ADJUSTMENT OF A PROPERTY ASSESSMENT.

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

SECTION 1. Arkansas Code § 26-27-317(a)(3), concerning applications for adjustment of a county assessor's assessment of property, is amended to read as follows:

(3) The county equalization board does not have jurisdiction over and shall 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);

(B) Valuation of agricultural land, pasture land, or timberland derived by the guidelines and methods set forth by the Assessment



Coordination Division under § 26-26-407; ~~or~~

(C) Valuation of producing mineral rights in accordance with the directions and methods established by the division under § 26-26-1110; or

(D) County assessor's determination whether a property qualifies for the homestead property tax relief provided for a person who is disabled or a person sixty-five (65) years of age or older under Arkansas Constitution, Amendment 79, and § 26-26-1124.

SECTION 2. Arkansas Code § 26-27-317(a), concerning applications for an adjustment of a property assessment to a county equalization board, is amended to add an additional subdivision to read as follows:

(4) A petition for a claim under subdivision (a)(3) of this section shall be filed with the county court of the county in which the property is located, which has exclusive original jurisdiction under Arkansas Constitution, Article 7, § 28, and § 14-14-1105.

APPROVED: 4/8/25