

Stricken language would be deleted from and underlined language would be added to present law.
Act 74 of the Fiscal Session

State of Arkansas
95th General Assembly
Fiscal Session, 2026

As Engrossed: S4/15/26

A Bill

SENATE BILL 2

By: Joint Budget Committee

For An Act To Be Entitled

AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL SERVICES AND OPERATING EXPENSES FOR THE DEPARTMENT OF FINANCE AND ADMINISTRATION - ASSESSMENT COORDINATION DIVISION FOR THE FISCAL YEAR ENDING JUNE 30, 2027; AND FOR OTHER PURPOSES.

Subtitle

AN ACT FOR THE DEPARTMENT OF FINANCE AND ADMINISTRATION - ASSESSMENT COORDINATION DIVISION APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.

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

SECTION 1. REGULAR SALARIES - STATE OPERATIONS. There is hereby established for the Department of Finance and Administration - Assessment Coordination Division for the 2026-2027 fiscal year, the following maximum number of regular employees.

Item No.	Class Code	Title	Maximum No. of Employees	Maximum Annual Salary Rate Fiscal Year 2026-2027
(1)	PRP01C	ASSESSMENT COORDINATION DIRECTOR	1	GRADE SPC09
(2)	LAT04P	ATTORNEY II	1	GRADE SPC05
(3)	PRP09P	REVENUE PROGRAM COORDINATOR	1	GRADE SPC03



(4) PDA01P DATA/RESEARCH ANALYST	1	GRADE SGS07
(5) PRP05P PROPERTY ASSESSMENT SUPERVISOR/EXP	1	GRADE SGS07
(6) PRP04P PROPERTY ASSESSMENT SPECIALIST	17	GRADE SGS06
(7) PRP06P REVENUE COORDINATOR	9	GRADE SGS05
(8) PAS02P ADMINISTRATIVE COORDINATOR	1	GRADE SGS04
(9) IUS01P USER SUPPORT ANALYST	<u>1</u>	GRADE IST04
MAX. NO. OF EMPLOYEES	33	

SECTION 2. EXTRA HELP - STATE OPERATIONS. There is hereby authorized, for the Department of Finance and Administration - Assessment Coordination Division for the 2026-2027 fiscal year, the following maximum number of part-time or temporary employees, to be known as "Extra Help", payable from funds appropriated herein for such purposes: three (3) temporary or part-time employees, when needed, at rates of pay not to exceed those provided in the Uniform Classification and Compensation Act, or its successor, or this act for the appropriate classification.

SECTION 3. APPROPRIATION - STATE OPERATIONS. There is hereby appropriated, to the Department of Finance and Administration, to be payable from the Miscellaneous Agencies Fund Account, for personal services and operating expenses of the Department of Finance and Administration - Assessment Coordination Division - State Operations for the fiscal year ending June 30, 2027, the following:

ITEM	FISCAL YEAR
<u>NO.</u>	<u>2026-2027</u>
(01) REGULAR SALARIES	\$1,756,625
(02) EXTRA HELP	2,500
(03) PERSONAL SERVICES MATCHING	665,048
(04) MAINT. & GEN. OPERATION	
(A) OPER. EXPENSE	972,240
(B) CONF. & TRAVEL	49,869
(C) PROF. FEES	10,000
(D) CAP. OUTLAY	0
(E) DATA PROC.	0
(05) ASSESSOR'S SCHOOL	325,000

(06) ASSESSMENT EDUC INCENTIVE	<u>150,000</u>
TOTAL AMOUNT APPROPRIATED	<u><u>\$3,931,282</u></u>

SECTION 4. APPROPRIATION - CASH. There is hereby appropriated, to the Department of Finance and Administration, to be payable from the cash fund deposited in the State Treasury as determined by the Chief Fiscal Officer of the State, for operating expenses of the Department of Finance and Administration - Assessment Coordination Division - Cash for the fiscal year ending June 30, 2027, the following:

ITEM NO.	FISCAL YEAR 2026-2027
(01) MAINT. & GEN. OPERATION	
(A) OPER. EXPENSE	\$33,000
(B) CONF. & TRAVEL	10,000
(C) PROF. FEES	12,000
(D) CAP. OUTLAY	0
(E) DATA PROC.	<u>0</u>
TOTAL AMOUNT APPROPRIATED	<u><u>\$55,000</u></u>

SECTION 5. APPROPRIATION - COUNTY ASSESSORS' CONTINUING EDUCATION FUND. There is hereby appropriated, to the Department of Finance and Administration, to be payable from the County Assessors' Continuing Education Trust Fund, for maintaining and operating a continuing education program for County Assessors by the Department of Finance and Administration - Assessment Coordination Division - County Assessors' Continuing Education Fund for the fiscal year ending June 30, 2027, the following:

ITEM NO.	FISCAL YEAR 2026-2027
(01) MAINT. & GEN. OPERATION	
(A) OPER. EXPENSE	\$44,100
(B) CONF. & TRAVEL	7,500
(C) PROF. FEES	8,400
(D) CAP. OUTLAY	0
(E) DATA PROC.	<u>0</u>

TOTAL AMOUNT APPROPRIATED \$60,000

SECTION 6. APPROPRIATION - REAL PROPERTY REAPPRAISAL. There is hereby appropriated, to the Department of Finance and Administration, to be payable from the Arkansas Real Property Reappraisal Fund, for paying counties and professional reappraisal companies for the cost of reappraisal of real property by the Department of Finance and Administration - Assessment Coordination Division - Real Property Reappraisal for the fiscal year ending June 30, 2027, the following:

ITEM	FISCAL YEAR
<u>NO.</u>	<u>2026-2027</u>
(01) REAL PROPERTY REAPPRAISAL	<u>\$15,750,000</u>

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

The provisions of this section shall be in effect only from July 1, ~~2025~~ 2026 through June 30, ~~2026~~ 2027.

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

Assessment Coordination Division is authorized to transfer funds during the ~~2025-2026~~ 2026-2027 fiscal year from the Miscellaneous Agencies Fund Account designated for support of the Department of Finance and Administration - Assessment Coordination Division to the Real Property Reappraisal Fund. The total of all transfers shall not exceed \$1,500,000.

The provisions of this section shall be in effect only from July 1, ~~2025~~ 2026 through June 30, ~~2026~~ 2027.

SECTION 9. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW.

TRANSFER PROVISION. After receiving approval from the Chief Fiscal Officer of the State, the Director of the Department of Finance and Administration - Assessment Coordination Division is authorized to transfer appropriation from the Operating Expenses line item in the State Operations Program to the Assessor's School special line item to assure sufficient resources are available to provide required training for assessment personnel.

The provisions of this section shall be in effect only from July 1, ~~2025~~ 2026 through June 30, ~~2026~~ 2027.

SECTION 10. COMPLIANCE WITH OTHER LAWS. Disbursement of funds authorized by this act shall be limited to the appropriation for such agency and funds made available by law for the support of such appropriations; and the restrictions of the State Procurement Law, the General Accounting and Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary Procedures and Restrictions Act, or their successors, and other fiscal control laws of this State, where applicable, and regulations promulgated by the Department of Finance and Administration, as authorized by law, shall be strictly complied with in disbursement of said funds.

SECTION 11. LEGISLATIVE INTENT. It is the intent of the General Assembly that any funds disbursed under the authority of the appropriations contained in this act shall be in compliance with the stated reasons for which this act was adopted, as evidenced by the Agency Requests, Executive Recommendations and Legislative Recommendations contained in the budget manuals prepared by the Department of Finance and Administration, letters, or summarized oral testimony in the official minutes of the Arkansas Legislative

Council or Joint Budget Committee which relate to its passage and adoption.

SECTION 12. EMERGENCY CLAUSE. It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a one (1) year period; that the effectiveness of this Act on July 1, 2026 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the legislative session, the delay in the effective date of this Act beyond July 1, 2026 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2026.

/s/ Joint Budget Committee

APPROVED: 4/27/26