

**0490 - DEPT OF FINANCE & ADMINISTRATION - ASSESSMENT
COORDINATION DIVISION
FISCAL YEAR 2026
As Enacted by Act 60 of 2025**

The Assessment Coordination Department (ACD) exercises general and complete supervision over the valuation, assessment and equalization of all locally assessed ad valorem taxes in Arkansas, and the local officials and employees administering them in all 75 counties.

TOTAL APPROPRIATION

Appropriation		2023-2024	2024-2025	2025-2026
		Actual	Authorized	Legislative
1VC	Real Property Reappraisal Program	\$14,813,436	\$15,750,000	\$15,750,000
215	County Assessors Continuing Education	\$22,069	\$60,000	\$60,000
258	Assessment Coordination-State Operations	\$2,902,226	\$3,741,893	\$3,830,790
99Z	Cash Operations	\$13,577	\$55,000	\$55,000
Total		\$17,751,308	\$19,606,893	\$19,695,790

FUNDING SOURCES

Funding Sources		2023-2024 Actual	%
Fund Balance	4000005	\$3,559,976	16.69
General Revenue	4000010	\$563,436	2.64
Cash Fund	4000045	\$31,299	0.15
Ad Valorem Tax	4000060	\$2,884,100	13.52
County Assessors Cont Educ	4000170	\$45,421	0.21
Intra-agency Fund Transfer	4000317	\$0	0.00
Other	4000370	\$896	0.00
Real Property Reappraisal	4000405	\$14,250,000	66.79
Total Funds		\$21,335,128	100.00
Excess Appropriation/(Funding)		(\$3,583,820)	
Grand Total		\$17,751,308	

**NO CHANGE LEVEL REQUESTS
POSITIONS**

Total Authorized Positions FY2026: 33

Total Authorized Positions FY2025: 33

Increase / (Decrease): 0

Extra Help Positions FY2026: 3

SPECIAL LANGUAGE REVISIONS

NO SPECIAL LANGUAGE CHANGES