

**H.3(b)**

Assessment Coordination Division of  
Arkansas Department of  
Finance & Administration  
2024

Annual Report

June 15, 2024

Sandra Cawyer

Director



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Deputy Director



STATE OF ARKANSAS  
**Department of Finance  
and Administration**

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Greetings and welcome to the Arkansas Assessment Coordination Division's 2024 Annual Report.

A division of the Arkansas Department of Finance and Administration, AACD's mission is to ensure fair, equitable, and uniform assessment of property for taxation throughout Arkansas. AACD is responsible for providing guidance, education, and training to County Assessors and their staff, boards of equalization, and other county and state officials. AACD in addition, assists County Assessors with the assessment of property for taxation, a primary function of the agency since it was first formed by the General Assembly in 1909.

In this report, AACD has included a brief summary of the property tax system in Arkansas, data specific to each of the 75 counties in Arkansas, and an overview of AACD's functions. We hope that you find the enclosed information helpful and welcome your remarks, inquiries, and suggestions.

Please do not hesitate to contact our office if you would like to discuss this report. We are available at your convenience.

We are honored to serve the people of Arkansas.

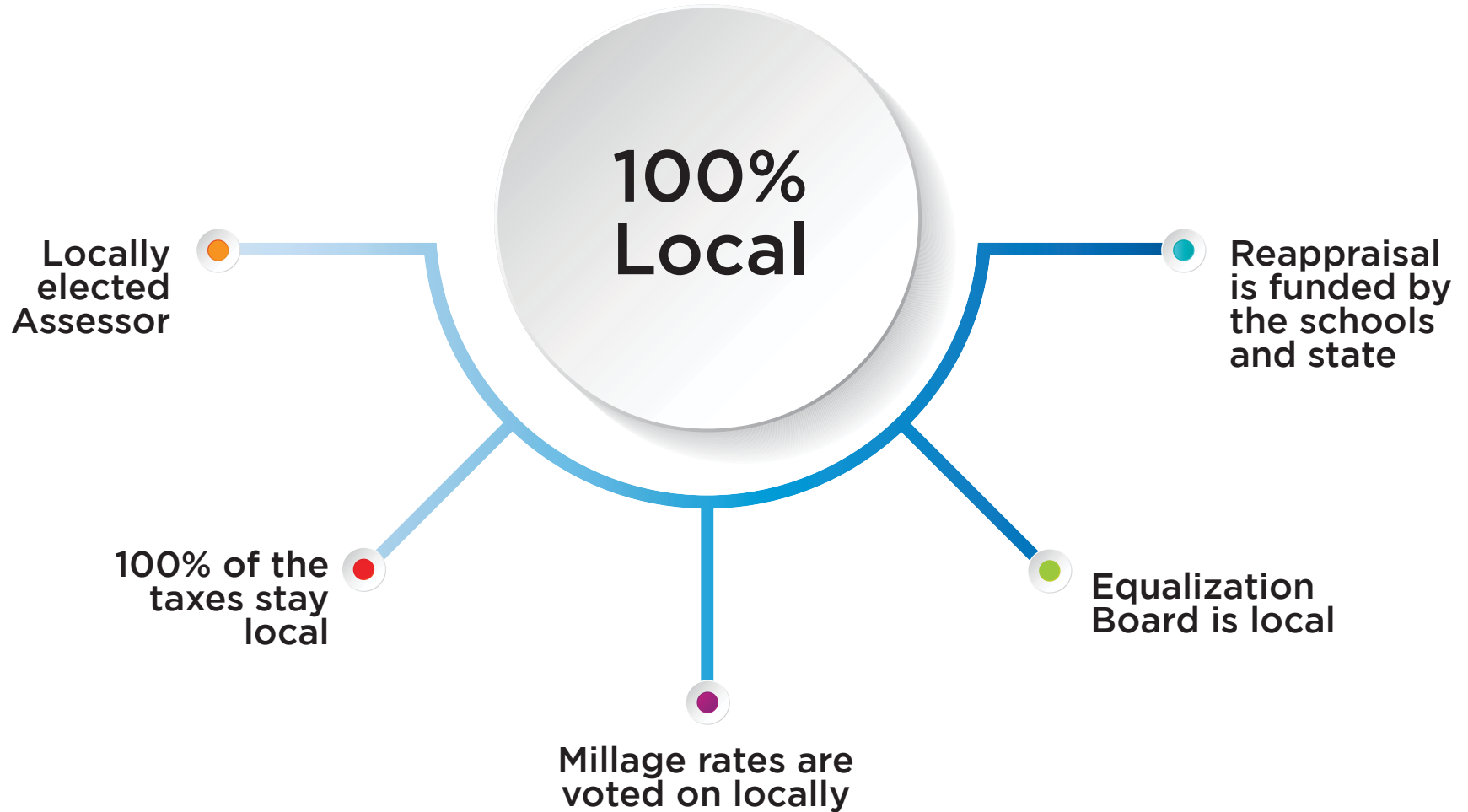
With Highest Regards,

Sandra Cawyer  
Director

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# Did you know property taxes in Arkansas are...



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# County Assessor

## Locally Elected

Administratively responsible for office

### Primary Duties of the Assessor



Each Assessor employs a Reappraisal Manager who is the state certified professional responsible for the reappraisal quality

## Typical Duties

- Reappraisals
- Real Estate Records
- Amendment 79 - Homestead credit
- Personal Property
- Business Personal Property
- Producing Minerals
- Special Improvement Districts
- General Administration
- Taxpayer Communication
- GIS Mapping
- Deeds
- Exemptions
- Required Reporting

Number of employees:  
(not including the Assessor)  
Maximum: 108  
Average: 10  
Minimum: 1

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# How does the Assessor determine the value of a property?

Three methods to value\*



\*as recognized by IAAO the International Association of Assessing Officers provides education, technical standards, methods and procedures, and many other resources to the property valuation and tax policy community.

Agricultural property in Arkansas is **NOT** valued at market value. In recognizing its importance, Arkansas Constitution requires a lower than market valuation based on the productivity potential of the soil.

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# Arkansas Assessments by the Numbers



Classification by type is for property tax purposes

Utility assessments are provided by the Arkansas Public Service Commission.



# Who benefits from property taxes?



## Taxing Entities:

### School Districts

Approx. 80%

This is out of every dollar in taxes collected

### Counties

Approx. 15%

Roads  
Libraries  
Police Departments  
Fire Departments

### Cities

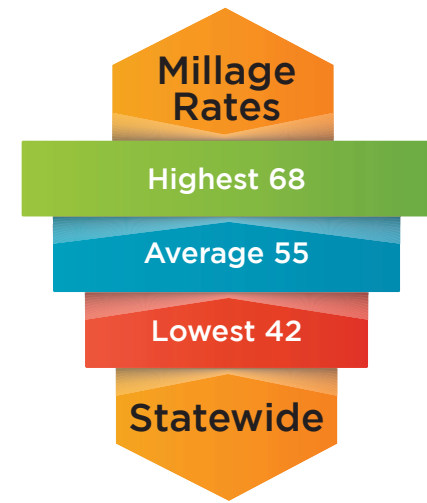
Approx. 5%

Roads  
Libraries  
Police Departments  
Fire Departments

## Special Districts

Volunteer Fire Districts  
Water/Drainage Districts

These districts can utilize the county offices to assign and collect district fees

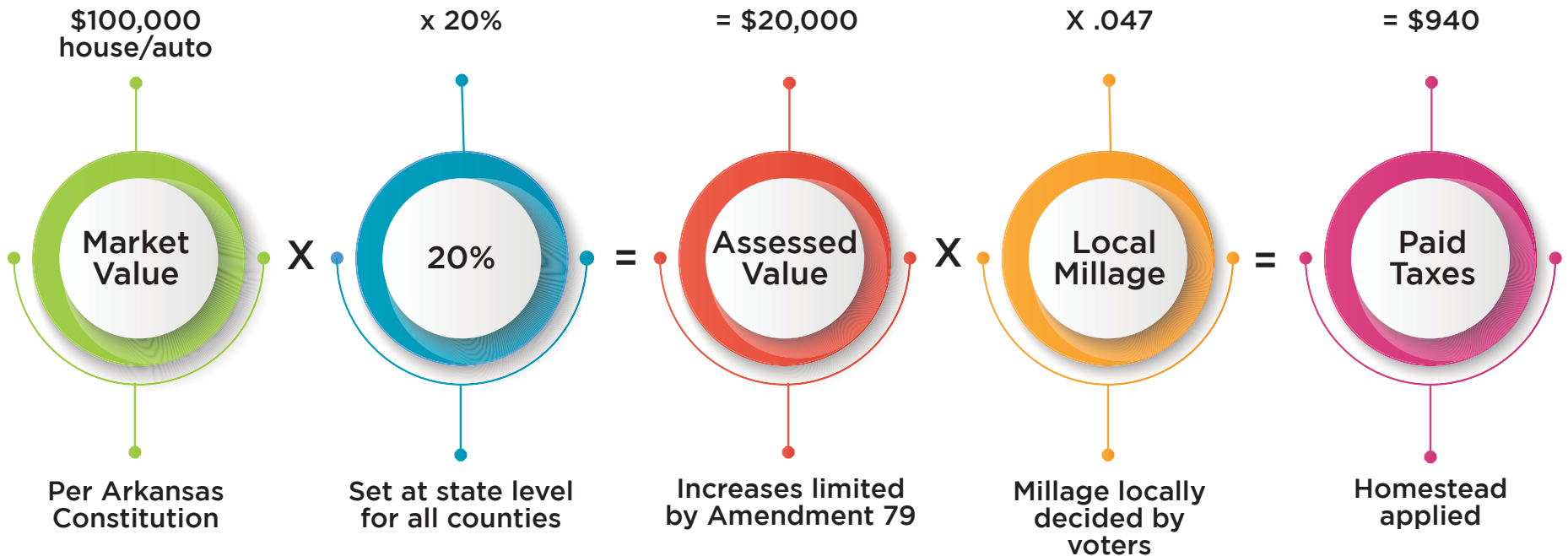


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# How are my taxes calculated?

## Market Value:

the most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale



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# Assessment Coordination Division

## Training and Education

County and Contractor Employees  
Level 4 State Certified Appraisers  
Appraisal Managers  
IAAO Designees

## Oversight/Assistance

Taxpayer and County Officials  
Contractors  
CAMA Computer Assisted  
Mass Appraisal Software  
Consolidated Data Acquisition

## Oversight/Audit

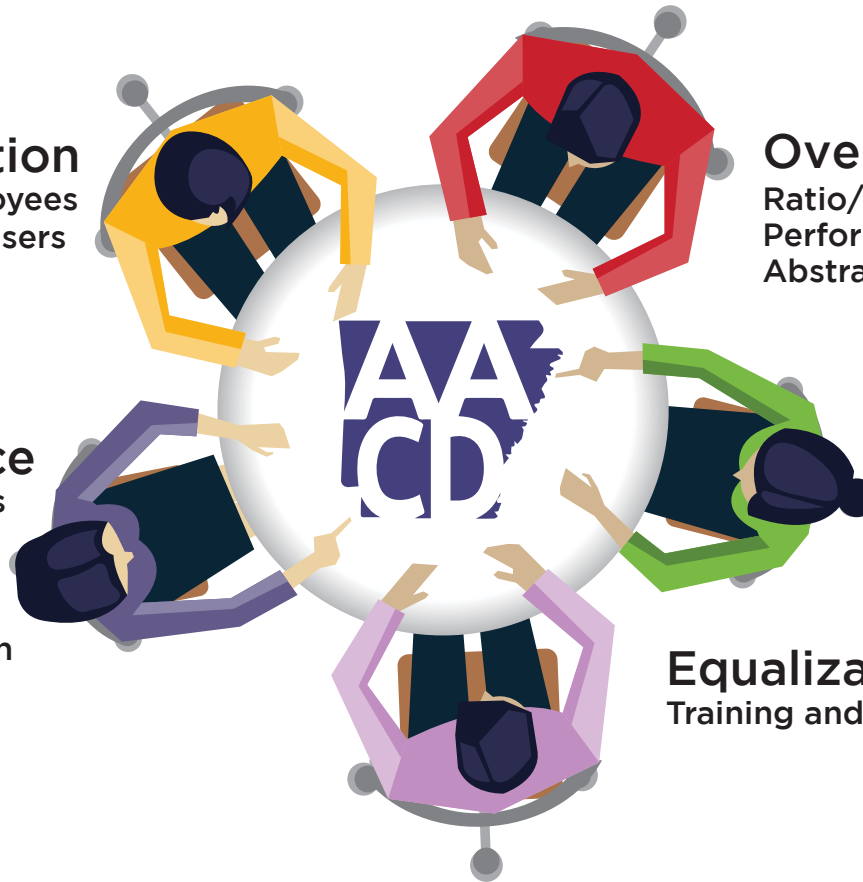
Ratio/Statistical Testing  
Performance Audits  
Abstracts Reporting

## Advisory Groups

Workgroup  
Best Practices Groups

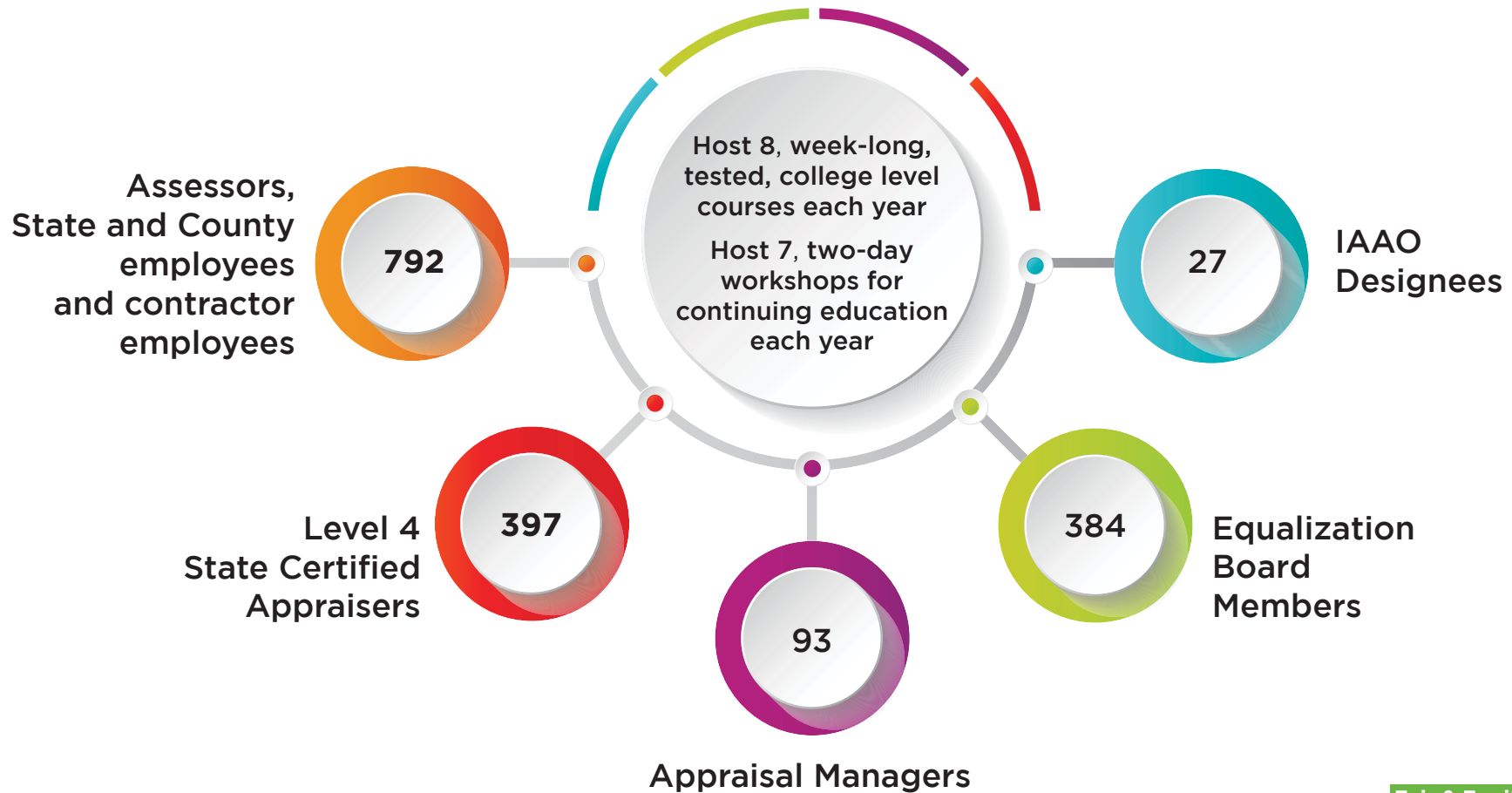
## Equalization Boards

Training and Support



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# AACD Training and Education As Required by Statute



Act 823, Acts of 2021, Certification

Assessment Coordination Division of the Arkansas Department of Finance and Administration has promulgated no new agency guidelines or amendments to any existing agency guidelines that would require disclosure and description pursuant to Act 823, Section 2, Acts of 2021 or Act 129, Section 12, Acts of 1927 codified at Arkansas Code § 26-24-121(a)(1).

# Introduction

The Assessment Coordination Division is a division of the Arkansas Department of Finance and Administration. AACD's mission is to efficiently promote and oversee fair, equitable and uniform property tax treatment for all taxpayers, local government officials, and school districts within and across all seventy-five Arkansas counties.

The General Assembly has directed AACD to confer with, advise, and direct local officials with their respective duties assessing property for ad valorem taxation. While property taxes are locally assessed, administered, collected, and dispensed by each county, the equity of the assessments within the county and between counties is of statewide importance and the constitutional standard.

The report that follows contains a brief overview of AACD's duties and responsibilities, and a brief overview of the property tax system administered by the counties in Arkansas. AACD is a unique agency in that it has many rolls within the system including regulatory, education and training, statistical and performance testing, and more.

As with any report of this type, information may not be all inclusive. If you have more questions or need additional information, please do not hesitate to contact us.

Website <https://www.arkansasassessment.com/>

Email [ACDAdministration@groups.arkansas.gov](mailto:ACDAdministration@groups.arkansas.gov)

Phone 501-324-9240

# Brief History of Ad Valorem Tax in Arkansas

Throughout its history, Arkansas has always taxed property based on its value. The 1836 Arkansas Constitution provided that “all property subject to taxation shall be taxed according to its value—that value to be ascertained in such manner as the General Assembly shall direct, making the same equal and uniform throughout the State.” The General Assembly quickly created the office of County Assessor to assess property for taxation, and the basic system continues today.

The Arkansas Constitution of 1874, the state’s current and thus governing organic document, has a nearly identical taxing provision: “All real and tangible personal property subject to taxation shall be taxed according to its value, that value to be ascertained in such manner as the General Assembly shall direct, making the same equal and uniform throughout the State.” Article 16, Section 5(a). The Arkansas Supreme Court has long held that the term “value” in the Arkansas Constitution means the current market value of the property. *Ark. Public Serv. Comm v. Pulaski County*, 266 Ark. 64, 582 S.W.2d 942 (1979).

Since at least 1955, County Assessors generally calculate taxes based on twenty percent of the current market value of the property and then multiplying the assessed value by the millage rate in that taxing district. Act 153, Acts of 1955 codified at Ark. Code Ann. § 26-26-303. Since passage of Act 1185 in 1999, assessors have used computer assisted mass appraisals to determine market value of real property for taxation. Counties cyclically reappraise real property every four years. Most counties contract with private appraisal companies to reappraise property for taxation purposes. A dozen counties reappraise property in-house. In both cases, the reappraisal is financed via the Arkansas Real Property Reappraisal Fund created by Act 1185. Ark. Code Ann. § 26-26-1907.

With the passage of Act 139 of 2023, all counties will now reappraise real property on four-year cycles. Historically, counties reappraised real property either every 3 years or 5 years depending on the volatility in the market for real estate in the county. This change promotes uniformity, stability, consistency across all 75 counties for taxpayers and the professionals who serve them. The Act also grants the Director of ACD the flexibility to grant exceptions to the 4-year reappraisal requirement to allow counties currently under contract to finish out their 3- or 5-year cycle to ensure a smooth transition to the new statutory 4-year system. The Director also granted extensions to 13 counties to extend out 2023 reappraisal contracts to four or five-year contracts to help balance the number of counties finishing in one year.

Under ACD’s plan implementing Act 139, by 2028, all counties will be on a 4-year reappraisal contract, and starting in 2024 the final number of counties finishing their reappraisal cycle—and thus starting a new cycle— each year will be 15 – 19 – 21 – 20.

For more information on Act 139 and its impact please contact us.

# Funding and Revenue Sources

## **State Operations Fund**

The 94th Arkansas General Assembly funded the Assessment Coordination Division of the Department of Finance & Administration for fiscal year 2023 in Act 370 of the 2023 Fiscal Session of the legislature. Act 370 has an effective date of July 1, 2023. AACD's Fiscal Year 2023 budget is \$3,715,919.

The 93rd Arkansas General Assembly funded the Assessment Coordination Division of the Department of Finance & Administration for fiscal year 2022 in Act 152 of the 2022 Fiscal Session of the legislature. Act 152 has an effective date of July 1, 2022. AACD's Fiscal Year 2022 budget is \$3,477,849.

## **County Assessors' Continuing Education Trust Fund**

The County Assessors' Continuing Education Trust Fund is funded from fees of the office of each County Assessor. The Quorum Court of each county shall appropriate \$600 annually for the Fund which shall be used exclusively for the establishment and operation of a continuing education program for County Assessors and for paying the meals, lodging, registration fees, and mileage incurred by County Assessors who attend the educational program. Ark. Code Ann. § 19-5-944.

## **AACD Cash Fund**

The Cash Fund created from the sale of manuals and educational materials. AACD uses the proceeds of the manual sales to replenish the Cash Fund and to fund participation in additional educational programs.

## **Arkansas Real Property Reappraisal Fund**

Laws on property taxation in Arkansas have been in constant change throughout the years. Arkansas voters approved Amendment 59 to the Constitution in 1980 as a result of the court-ordered reassessment to keep real property taxes from rising exorbitantly. The General Assembly thereafter enacted Act 848 of 1981 [A.C.A. 26-26-401 et. seq.] as the enabling legislation for Amendment 59.

Each of the 75 counties in the State of Arkansas are responsible for a cyclical county-wide reappraisal of property for tax purposes. Each county is required to appraise all market value real estate normally assessed by the county assessor at its full and fair market value in accordance with Arkansas Code 26-26-1902 every four years.

The Arkansas Real Property Reappraisal Fund finances the reappraisal – established by Act 1185 of 1999 and codified as Arkansas Code 26-26-1907. The counties and professional reappraisal companies use the proceeds of the fund to pay for the reappraisal of real property in lieu of real property reappraisal funding by the local taxing units in each county of the state.

In reality the tax entities are still paying for nearly all of the reappraisal since the funding source of \$14,250,000 of the cost is withheld from state funds that would otherwise flow to schools, counties, and cities. The State Treasurer withholds 76% of the amount from the Department of Education Public School Fund Account; 16% of the amount from the County Aid Fund; and 8% of the amount

from the Municipal Aid Fund and credits the amounts to the Arkansas Real Property Reappraisal Fund [Act 41 of 2016, Section 7 Special Language – included in the Arkansas Assessment Coordination Department budget act each year]. The other \$1.5 million of the current fiscal year (2017) appropriation of \$15,750,000 for Real Property Reappraisal will come from the State of Arkansas Miscellaneous Agencies Fund [Act 41 of 2016, Section 9 Special Language]. However, the proportion that an entity pays is not necessarily the same proportion that the entity would pay if they were reimbursing the county direct for their share of the reappraisal costs.

Funding to any county for property reappraisal is for actual appraisal cost, up to a maximum of \$7 per parcel, per year. Counties must use other taxing unit sources of revenue to provide for the cost of real property reappraisals if the cost exceeds \$7 per parcel as Act 41 of 2016, Section 8 Special Language states – special language of this sort is found in each annual budget Act of AACD.

There is nothing in the law that prohibits a county from charging each tax entity their proportionate share of the cost exceeding \$7 per parcel on a monthly basis in order to keep the County Property Reappraisal Fund from running a negative balance.

# Publications, Guidelines, and Datasets

As part of its role in fair, equitable, and consistent valuations for all 75 counties, AACD publishes various Guidelines and Instruction manuals to assist counties and contractors. AACD also purchases and distributes several datasets. This allows AACD to leverage its bulk purchasing options to help save the counties money, while insuring consistent data statewide.

|              |  |
|--------------|--|
| Guideline    | Assessor's Real Estate Manual (Residential)                                    |
| Guideline    | Marshall-Swift Real Estate Manual (Commercial)                                 |
| Guideline    | Manufactured Housing Manual - J. D. Power/NADA                                 |
| Guideline    | Performance Audit Guidelines   |
| Guideline    | Billboard Valuation Guide  |
| Guideline    | Cellphone Tower Guidelines   |
| Guideline    | Agricultural Land Valuation Guideline (mandatory by A. C. A. 26-26-407)        |
| Guideline    | Mineral Guidelines (Real)  |
| Guideline    | Mineral Guidelines (BPP)   |
| Guideline    | Rollback Assistance (County Clerks & Assessor)                                 |
| Guideline    | Commercial Personal Property Manual  |
| Guideline    | Commercial Personal Property Fixed Asset Checklist                             |
| Guideline    | Training and Designation Program   |
| Guideline    | Board of Equalization Meeting Guide  |
| Guideline    | Designation Payments Guidelines  |
| Guidance     | Summary Reports - (ADE)  |
| Guidance     | Best Practices Advisory Groups   |
| Publication  | Millage Book   |
| Dataset      | Aircraft - Aircraft Bluebook/Aviation Week                                     |
| Dataset      | Automobile - J. D. Power/NADA  |
| Dataset      | Farm Equipment - Red Iron  |
| Dataset      | Marine - J. D. Power/NADA  |
| Dataset      | Powersport - J. D. Power/NADA  |
| Dataset      | RV - J. D. Power/NADA  |
| Dataset      | Trailers - J. D. Power/NADA  |
| Dataset      | Manufactured Homes - J. D. Power/NADA  |
| Instructions | Ratio Studies Standards - IAAO   |
| Instructions | Reappraisal Contract   |
| Instructions | In-House R/A Planning Process (includes staffing, budgeting, rule compliance)  |
| Instructions | Abstract Instructions (Assessors Abstract, EQ-Board Abstract & Final Abstract) |

# Standards, Ratio Studies, & Field Audit

Standards in Arkansas are based on standards and procedures recommended by the International Association of Assessing Officers (IAAO) and Arkansas law. Sound statistical testing and measures insure accurate reappraisals.

## Standards

CAMA Standards -Computer-Assisted Mass Appraisal (CAMA)—A system of appraising property, which incorporates computer-supported statistical analyses such as multiple regression analysis and adaptive estimation procedure to assist the appraiser in estimating value.

## Ratio Studies

To evaluate the accuracy and uniformity of assessments within each county, the Arkansas Assessment Coordination Division (AACD) conducts an annual Ratio Study. This Study measures the relationship between assessed values and the actual sales price.

The annual Ratio Study is a statutory requirement (A.C.A. § 26-26-304) and is performed on every county that finished a reappraisal cycle during a given year.

This study is used to evaluate the accuracy and uniformity of assessments within Arkansas counties to ensure compliance with State and IAAO standards. The study uses standard statistical measurements to determine the relationship between the assessed values and actual sale prices (market value).

As a mathematical expression, a sales ratio is the assessor's assessed value of a property divided by its actual sales price, as seen here:

Sales Ratio = Assessed Value / Actual Sales Price

Sales Ratio Studies grade the quality of a county's reappraisal project by looking at two key performance indicators, assessment level and assessment uniformity. Assessment level is a measure of accuracy and assessment uniformity is a measure of equity.

Since all assessments have an effective date of January 1st, it is on this date that the reappraisal values should most closely reflect market prices.

## Field Audit

Valuations which are the basis for property assessments must be derived from data that is sufficiently detailed, complete, accurate, and timely. Performance audits are an essential tool in verifying that the various data meet the appropriate standards. Arkansas Statute (A.C.A. § 26-26-1904 & 1907) mandates that AACD develop standards for property assessment and function in an oversight role to ensure that those standards are met. To this end, AACD Field Audit operates in the

counties to verify that all aspects of property assessment are being conducted in a manner compliant with the standards of best practice.

The Performance Audits conducted vary depending on the point in the reappraisal cycle of the subject county, the property type being audited, and the function in the assessment process being audited. Performance Audits are generally based on a randomized sample of work documented as complete since the prior audit and include a systematic review of the Assessor's records and often requires AACD Auditors to physically visit the site of the property.

In 2023, the AACD Real Estate staff of 10 Field Auditors conducted on-site inspections of 11,770 parcels of real estate, verified the accuracy of 4,360 deed entries, and conducted valuation audits in the 12 counties that reappraised in 2023. Those valuation audits included reviewing 4,550 agricultural land classifications, inspecting and reporting on 24 neighborhoods' valuation procedures, monitoring sales validation procedures by reviewing 790 disqualified transactions, reviewing changes made as the result of informal valuation appeals of 572 properties, and a review of 315 zero-dollar sales price deeds in the 15 counties that reappraise in 2024. AACD Personal Property staff coordinated the review of 2,250 motor vehicle assessments for accuracy statewide. Additionally, the AACD Personal Property staff reviewed the accuracy of assessments of 1,970 businesses in all 75 counties of the state.

# AACD Education Program

The Arkansas Training and Designation Program has been designed by the Arkansas Assessment Coordination Division (AACD) as directed by Act 48 of 1980. The training consists of both AACD and International Association of Assessing Officers (IAAO) courses.

IAAO Courses are sponsored by the AACD and offered free to county officials and employees. These courses explore fundamental ad valorem tax appraisal and administration and serve, in combination with the AACD Courses, as a foundation for improving property assessments in Arkansas. AACD courses instruct property assessment employees in the application of state standards and practices and define IAAO standards in the local context.

The AACD Training & Designation program is for those who are in the mass appraisal field, the courses are designed for the Assessor's County Employees and the Mass Appraisal Contractor Companies who work for the counties in the State of Arkansas.

## **Core Training and Education**

Annual

AACD Course Real Estate and Mapping (required, tested)

AACD Course Personal Property (required, tested)

5-7 IAAO courses (weeklong, college level, required, tested)

New education cycle is started each year. Average of two years to complete.

Appraisal Managers Exam (as requested)

## **Other Training and Education:**

Annual

Equalization Board training

Abstract/Rollback Assistance

Continuing Education Classes and Workshops

Appraisal Managers Seminar

Newly Elect Seminar every 4 years

# Real Property

**Real Property** - Under Arkansas law, A.C.A. § 26-1-101, real property is defined as “Not only the land itself, whether laid out in town lots or otherwise, with all things therein contained, but also all buildings, structures, improvements, and other fixtures of whatever kind thereon and all rights and privileges belonging or in anywise appertaining thereto,”.

**What is an Appraisal?** An appraisal is an estimate of value of a property in terms of money.

Single-property appraisal is the systematic appraisal of properties one at a time. This is normally done when you buy or sell a property.

Mass appraisal is valuing a group of properties, in our case all the properties in a given county, as of a given date, using standard methods, employing common data, and allowing for statistical testing. This is what the county Assessor is tasked with doing under Arkansas statutes.

**Market Value** - A.C.A. § 26-26-1202 states that each parcel of real property shall be valued at its true Market Value in money (excluding agricultural real property)

Market Value is internationally recognized and defined as: the most probable price (in terms of money) which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus (e.g. a family sale, or having additional personal property included). Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

- The Buyer and Seller are typically motivated.
- Both parties are well informed or well advised, and acting in what they consider their best interests.
- A reasonable time is allowed for exposure in the open market.
- Payment is made in terms of cash in United States dollars or in terms of financial arrangements comparable thereto.
- The price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.

## **Residential Real Property**

Residential property includes single family residences, duplexes, triplexes, mobile homes, condominiums, town homes, etc.

## **Commercial Real Property**

Commercial property refers to land or buildings that are intended to generate profit, and includes office space, retail, hotels/motels, medical office, and multifamily housing.

## **Industrial Real Property**

Industrial property includes manufacturing facilities, storage facilities, distribution warehouses, etc.

## **Agricultural Real Property**

All agricultural lands in the state including cropland, pastureland, and timberland are given special classification by the state constitution (Amendment 59). Such land is to be valued based on its use. It is not based on its market value. This use valuation, as it is called, is designed to protect, and preserve such land. The state in rendering this classification recognizes the importance of crops and farming, the production of livestock, and a managed forest for the betterment of all the people of the state.

Agricultural land, pastureland, and timber land valuation is based on the potential productivity of the soil. Agricultural land, pastureland, and timber land guidelines are developed based on the typical or most probable use of the soils in the region. The Assessment Coordination Division utilizes the NRCS (Natural Resource and Conservation Service of the USDA) Soil Survey for each county in the state of Arkansas in its valuation process and for its soil classification.

## **Mineral Real Property**

Producing Mineral Interests are assessed for Ad Valorem purposes as Real Property and at Market Value in regard to Arkansas Law, Rules and Guidelines. Market Value is the price a willing buyer, from the open market, would pay for your Mineral Interest in current prevailing market conditions as of the assessment date, January 1.

# Three Approaches to Value

The International Association of Assessing Officers (IAAO) in their Standard on Mass Appraisal of Real Property directs that most applicable approaches to value which should be considered for assessing property for tax purposes are the Cost Approach, the Sales Comparison Approach, and the Income Approach. (IAAO is a nonprofit educational and research association of professionals in property tax assessment and administration and since 1938 IAAO Technical and Professional Standards have guided property assessment professionals all over the world in best-practices.)

Your county Assessor and their appraisers use one or more of the Three Approaches to Value, to produce appraisals that are used by the Assessor to estimate fair market value for property tax purposes.

## **Cost Approach to Value**

The cost approach to value in its simplest form is replacement cost new minus depreciation. Expanded it is the cost to acquire the land plus, the cost of the improvements, minus any accrued depreciation equals value. Depreciation is a loss in value from any cause, and can take the form of physical deterioration, functional obsolescence, or economic obsolescence. The underlying premise of the cost approach is that 'a potential user of real estate won't, or shouldn't, pay more for a property than it would cost to build an equivalent.'

## **Sales Comparison Approach to Value**

The sales comparison approach is directly rooted in the real estate market. The value of the subject property is equal to the sales prices of comparable properties plus or minus any adjustments. The sales comparison approach compares a piece of property to other properties with similar characteristics that have been sold recently. The sales comparison approach considers the effect that individual features have on the overall property value, meaning that the total value of the property is a sum of the values of all its features.

## **Income Approach to Value**

The income approach quantifies the present worth of future benefits associated with ownership of the real estate asset. The income approach comes in two different forms: net income approach and gross income approach. Net income is what is left over after vacancy and collection loss and allowable expenses have been subtracted from the potential gross income. The net income is divided by a capitalization rate (the investor's desired rate of return) for an estimate of value. In the gross income approach, the income is multiplied by a factor to arrive at the value. The net income approach is typically seen on larger commercial occupancies like office buildings, retail, apartments, and hotels / motels. The gross income approach is typically seen on income producing residential properties.

In Arkansas we use a market-adjusted cost approach to value residential and most commercial real estate improvements. This approach takes the original cost of any improvements, makes a deduction for depreciation due to age and/or condition, adjusts the resulting depreciated cost to current market conditions using a market-derived factor, and adds that to the market-derived land value. Recognizing that condition is more important to value than simply age alone, this approach allows the valuation to account for the condition of the property due to maintenance or the lack thereof.

AACD also monitors the Real Estate markets valid sales and uses them to help verify the Cost Approach valuation. Using two methods allows for the most fair and accurate valuation for the taxpayer.

# Property Tax Relief

## **Homestead Tax Credit**

Homeowners in Arkansas may receive a homestead property tax credit of up to \$425 per year. The credit is applicable to the “homestead,” which is defined as the dwelling of a person used as their principal place of residence. The homestead property may be owned by a revocable or irrevocable trust. Homeowners must apply for the credit with their county assessor’s office.

A homeowner is defined as someone who is the record owner of the property, a buyer under a recorded sales contract or a person holding a recorded life estate in the property. Nursing home or retirement center residents who still own their residence may continue to qualify for the homestead tax credit under certain circumstances. Persons who have deeded their homes to other persons but continue to live there as their principal place of residence may continue to qualify for the homestead tax credit provided, they retain a recorded life estate in the property.

Property owners may claim only one homestead tax credit each year. If you have any questions about the homestead tax credit or believe you may be eligible to receive the credit, please contact your county assessor’s office.

## **Age 65 or Disabled Homeowner Property Tax Relief**

Homeowners who qualify for the homestead tax credit and who are either age 65 or older or who are disabled are entitled to additional property tax relief. The taxable assessed value of currently owned homestead properties can be “frozen” as of the date of the homeowner’s 65<sup>th</sup> birthday or the date of disability. If a person who is age 65 or older or who is disabled purchases a homestead property, the taxable assessed value of the residence can be frozen as of the date of purchase. Eligible homeowners must apply for the “freeze” with the county assessor’s office.

The assessed value on homesteads eligible for the “freeze” may increase if there are substantial improvements made to the property. Substantial improvements are defined as “renovation, reconstruction and refurbishment” of a property that adds 25% or more to the value of the property.

If you have any questions about the age 65/disability assessed value freeze or believe you may be eligible to receive the freeze, please contact your county assessor’s office.

(Note: the amount of property taxes on homestead properties may still increase or decrease in the event of millage rate changes in the local taxing districts.)

### **Amendment 79**

Amendment 79 also provides limitations on how much the taxable assessed value of real property can increase as the result of a county-wide reappraisal. The taxable value of a homestead property can only increase 5% per year until the property reaches full assessed value. The taxable value of all other real property parcels, commercial, agricultural, and vacant can only increase 10% per year until the property reaches full assessed value. The 5% and 10% caps do not apply to newly discovered real property, new construction, or substantial improvements to real property. Substantial improvements are defined as “renovation, reconstruction and refurbishment” of a property that adds 25% or more to the value of the property.

# Personal Property

**Personal Property** - Under Arkansas law, A.C.A. § 26-1-101, personal property is defined as “Every tangible thing being the subject of ownership, and not forming a part of any parcel of real property as defined.”

Personal Property is assessed annually, and its value determined as of January 1 of each assessment year.

Personal Property should be itemized and reported to the assessor by May 31 to avoid a late assessment penalty of 10%.

## **Online Assessment and Partial Payments**

Online assessments and prepaid partial payments are now available in many counties. Check with your local county Collector to see if it is available in your county.

## **Automobiles and Other Vehicles**

Automobiles and other vehicles which must be licensed in Arkansas include: automobiles, pickups, vans, and other passenger vehicles; trucks and other non-passenger vehicles; boats and watercraft, motors, and trailers; motor homes, travel trailers, and other recreational vehicles; motorcycles, ATVS, and similar vehicles; and aircraft. Those owned by private citizens are Individual Personal Property, those in income producing uses are Commercial Personal Property.

## **Farm Equipment**

Farm equipment includes not only tractors but also the wide variety of implements and equipment used in farm production. Mobile irrigation equipment should also be assessed as personal property. This type of personal property can be considered Individual Personal Property or Commercial Personal Property depending on use.

## **Heavy Equipment**

Heavy equipment is considered Commercial Personal Property and includes the various types of vehicles and equipment used in construction, logging, and other similar commercial pursuits.

## **Livestock**

Livestock includes adult breeding stock such as horses, cattle, swine, poultry, and a variety of other breeds of animals. The offspring of "graze" types of stock, swine and poultry should also be assessed as personal property. This type of personal property can be considered Individual Personal Property or Commercial Personal Property depending on use.

## **Individual Personal Property**

Individual personal property is just that - it belongs to and is used by individuals but is not used to produce income. All privately owned vehicles are assessed as individual personal property, and many require licensing for use on public highways.

## **Home-based Businesses**

While household property is exempted from assessment, the statute clearly states that it cannot be used for income producing purposes. Any property used to produce income should be assessed as commercial personal property using the appropriate form. This would include home offices, a home-based bakery operation, interior decorators, photographers, service businesses, etc.

## **Commercial Personal Property**

Commercial personal property is that family of items used to produce income. This may be through the sale of items, the provision of a service, or the production of items to be sold. Everything from a hot dog cart to a nuclear power plant, along with all their components, constitutes commercial personal property.

## **Inventory**

Inventory items are those goods produced or held for sale in the normal course of business, with the intent of making profit thereon. The potential value of inventory lies in its ability to be exchanged for another asset, usually money. Inventory is valued for assessment purposes, according to Arkansas law, at its prior year average value.

## **Fixed Assets**

Fixed assets are those items used in the course of business, but not held for sale. These include furniture, fixtures, machinery, equipment, vehicles, tools, and any other non-inventory items. By definition, fixed assets are those items whose value is related to their usefulness and are assessed according to their value on a specific date, January 1. Unlike inventories, fixed assets suffer depreciation, a loss in value through use.

## **Leased Personal Property**

Personal property in the possession of a business but belonging to someone else should be assessed to its true owner (the lessor when a lease exists). To facilitate this, a section is provided on the assessment form to list leased or borrowed property. It is necessary to provide the assessor with this information to prevent the assessment of such property to the business in possession of it.

Several guides for help with commercial personal property are available on our website [Arkansas Assessment Coordination Division - AACD](#)

# Frequently Asked Taxpayer Questions

## **How Do I Assess My Property?**

The Assessor automatically assesses real property annually to the owner of record based upon the current property records. The property owner does not need to take any action if there are no changes to the property. The property owner should notify the Assessor if there are any changes such as construction of new buildings, additions to existing structures or a change in use of the property (going from owner-occupied residence to rental property for example).

During the course of the reappraisal any previously undiscovered property is discovered and assessed by the Assessor. The Assessor makes changes of ownership in real property according to properly recorded deeds or other real property transfer documents.

## **When Do I Pay My Taxes?**

Property taxes that are currently due are payable to the County Collector by October 15th each year. If October 15<sup>th</sup> falls on a Saturday, Sunday or legal holiday, the taxes are due the next business day.

Partial payments are generally accepted up to the deadline; your County Collector can provide further details.

## **How Do I Appeal My Assessment?**

If at any time you disagree with your assessment or think there are inaccuracies in your record, first check with your County Assessor. If there are errors in property details, those can often be fixed without further appeal.

For more substantial assessment appeals, the last day to schedule an appeal hearing with the County Board of Equalization is the Third Monday in August.

## **How does the Assessor determine a value for my property?**

During the 4-year reappraisal cycle each property is visited by the Assessor or their representative. During this review data on any existing structures (dwellings, out buildings, barns, etc.) and other improvements (fences, pool, driveways, etc.) is gathered. The information that is collected includes but is not limited to: size of the improvements, quality and condition of the improvements, sales data, and rental data.

At that time, for valuation purposes, one or more of the three approaches to value (sales comparison, cost approach, or income approach) will be applied to the property to

determine its Market Value. Analysis and comparison are done with like properties to verify the accuracy of the value.

### **Who is visiting my property?**

#### 1) A County or Contracted Appraiser

As a regular part of the reappraisal process, the County Assessor is required to collect all necessary data required to produce a credible appraisal. This includes (in part) measuring, classifying, and listing the attributes of all improvements upon every property in their county. Assessors either employ or contract with professional property appraisers to accomplish this task. They measure and inspect property, talk with homeowners, and list the physical characteristics needed to value property.

#### 2) A State Auditor

For compliance and quality assurance purposes, State Auditors visit a sample of properties that have recently been visited by a County or Contracted Appraiser to review the work that was conducted as part of the reappraisal. This helps ensure that the work that is reported as complete meets all necessary standards for a credible reappraisal. They measure and inspect property, talk with homeowners, and review the physical characteristics listed by the appraiser.

#### Safety

All County and Contracted Appraisers and State Auditors have clear identification on their person and on their vehicles, do not enter residences or other private buildings (except on owner request), and have property-specific assessment records in their possession. Due to the amount of work and the timeframe for completion, they are typically not able to schedule appointments and locked gates or other barriers to access do not prevent the assessment of property, it simply impairs the accuracy. It is the property owner's responsibility to ensure access to property for assessment purposes.

# Arkansas Assessment Timeline

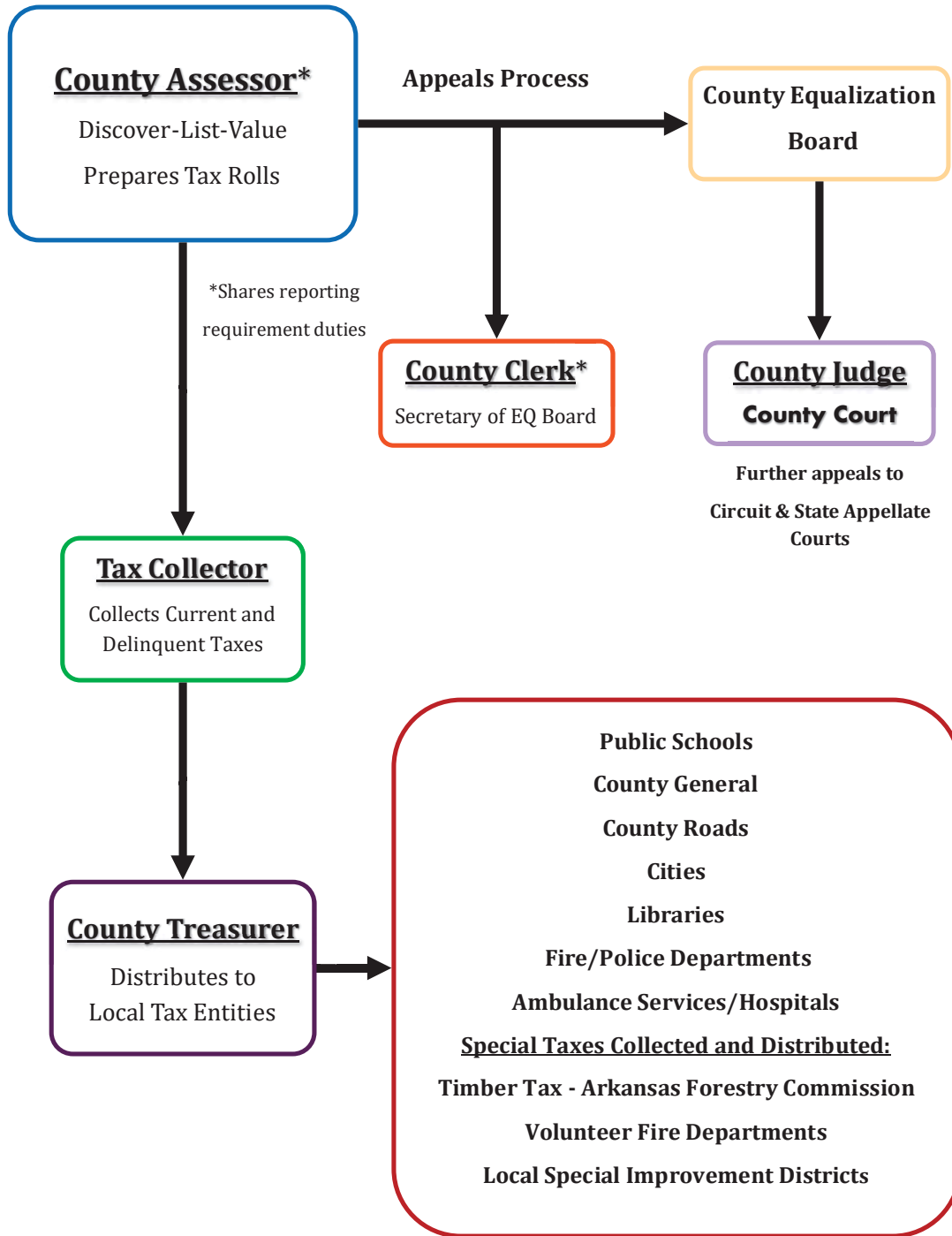
The property tax timeline spans two years. The first year is used to establish the assessed values of property and levy millage rates. The second year is when the taxes will be collected and distributed to the cities, counties, and school districts.

During the assessment year county assessors, clerks, equalization boards and judges are the people working to establish the assessed value. School boards and patrons, city councils and the county quorum courts set millage rates. The quorum court formally levies millage rates for cities, schools, and county governments.

During the collection year county clerks, collectors, treasurers are the people working to collect and distribute the taxes to the cities, counties, and school districts.

Property taxes are collected each year, so it is readily obvious that each assessment year is also a collection year - the collection year for the previous assessment year.

# County Process for Property Tax



# Annual Responsibilities

Following is a snapshot of one year and deadlines and duties that are being performed each month. Note: Amendment 79, approved in the 2000 general election, added deadlines and duties for elected officials which are included.

## **Recurring**

Some tasks are repeated monthly. The county collector could be collecting delinquent taxes anytime during the year (A.C.A. § 26-36-209). The county treasurer will be making monthly distribution of tax proceeds to the taxing units (A.C.A. § 26-39-201). Also, the county treasurer will be receiving monthly reimbursements for the homestead property tax credit (A.C.A. § 26-26-1118 & 26-26-310 & Act 1544, 2001). These tasks are not shown in the monthly breakdowns.

## **January**

Lien date: Property taxes constitute a lien on property and bind that property from the first Monday in January of the assessment year until the taxes are paid in the collection year. (A.C.A. §26-34-101)

Valuation date: All property is assessed according to its value on January 1 of the assessment year. (A.C.A. §26-26-1201)

## **Property Owner**

Lists personal property with assessor through May 31 (A.C.A. § 26-26-1408)

Registers homestead with assessor through October 15 (A.C.A. §26-26-1118)

## **Assessor**

Values real property through July 1. (A.C.A. § 26-26-1101)

Values personal property through July 31 (A.C.A. § 26-26-1408)

Reports Final Abstract of Assessment Books of previous year before rollover to collector Jan. (A.C.A. §26-28-303)

Reports homestead registrants to collector through October 15. (A.C.A. §26-26-1118)

Reports real estate sales to the AACD no later than January 31 (A.C.A. § 26-26-304)

## **County Clerk or Preparer of the Tax Books**

Extends previous year taxes - prepares and delivers tax book on or before February 1. (A.C.A. § 26-28-103 & § 26-26-108)

## **February**

## **Property Owner**

Lists personal property with assessor through May 31. (A.C.A. § 26-26-1408)

Registers homestead with assessor through October 15. (A.C.A. §26-26-1118)

### **Assessor**

Values real property through July 1. (A.C.A. §26-26-1101)

Values personal property through July 31 (A.C.A. §26-26-1408)

Reports homestead registrants to collector through October 15. (A.C.A. §26-26-1118)

### **County Clerk or Preparer of Tax Books**

Extends previous year taxes - prepares and delivers tax books on or before February 1. (A.C.A. §26-28-103 & § 26-26-108)

### **March**

#### **Property Owner**

Lists personal property with assessor through May 31. (A.C.A. §26-26-1408)

Registers homestead with assessor through October 15. (A.C.A. §26-26-1118)

Pay previous year taxes. (A.C.A. §26-35-501)

#### **Utilities & Carriers**

Lists property with the Tax Division of the Public Service Commission by March 1st. (A.C.A. § 26-26-1602)

### **Assessor**

Values real property through July 1. (A.C.A. §26-26-1101)

Values personal property through July 31 (A.C.A. §26-26-1408)

Reports homestead registrants to collector through October 15. (A.C.A. §26-26-1118)

### **County Collector**

Previous year tax books open for collection on the first business day. Taxes become due & payable. (A.C.A. §26-36-201)

Mails tax bills by July 1 deadline. (A.C.A. §26-35-705)

First homestead tax credit report to DFA by the 31st. (A.C.A. §26-26-310 & § 26-26-1118)

### **April**

#### **Property Owner**

Lists personal property with assessor through May 31. (A.C.A. §26-26-1408)

Register homestead with assessor through October 15. (A.C.A. §26-26-1118)

Pay previous year taxes. (A.C.A. §26-35-501)

### **Assessor**

Values real property through July 1. (A.C.A. §26-26-1101)

Values personal property through July 31 (A.C.A. §26-26-1408)

Reports homestead registrants to collector through October 15. (A.C.A. §26-26-1118)

### **Collector**

Mails tax bills by July 1 deadline. (A.C.A. §26-35-705)

### **May**

#### **Property Owner**

Lists personal property with assessor through May 31 (A.C.A. §26-26-1408)

Register homestead with assessor through October 15. (A.C.A. § 26-26-1118)  
Pay previous year taxes. (A.C.A. §26-35-501)

**Assessor**

Values real property through July 1. (A.C.A. §26-26-1101)  
Values personal property through July 31 (A.C.A. §26-26-1408)  
Reports homestead registrants to collector through October 15. (A.C.A. §26-26-1118)

**Collector**

Mails tax bills by July 1 deadline. (A.C.A. §26-35-705)

**June**

**Property Owner**

Registers homestead with assessor through October 15. (A.C.A. § 26-26-1118)  
Pay previous year taxes. (A.C.A. § 26-35-501)

**Assessor**

Values real property through July 1. (A.C.A. § 26-26-1101)  
Values personal property through July 31 (A.C.A. § 26-26-1408)  
Reports homestead registrants to collector through October 15. (A.C.A. §26-26-1118)

**Collector**

Mails tax bills by July 1 deadline. (A.C.A. §26-35-705)  
Second homestead tax credit report to DFA by June 30. (A.C.A. § 26-26-310)

**July**

**Property Owner**

Registers homestead with assessor through October 15 (A.C.A. § 26-26-1118)  
Pays previous year taxes. (A.C.A. § 26-35-501)

**Tax Division of the Public Service Commission**

Report assessment to counties by July 15 (A.C.A. § 26-26-1612)

**Assessor**

Values real property through July 1. (A.C.A. § 26-26-1101)  
Values personal property through July 31 (A.C.A. § 26-26-1408)  
Notify property owners of value increases no later than 10 business days after the 1st. (A.C.A. § 26-23-203).  
Reports homestead registrants to collector through October 15. (A.C.A. § 26-26-1118)

**Collector**

Mails tax bills by the 1st. (A.C.A. § 26-35-705)

**August**

**Property Owner**

Registers homestead with assessor through October 15. (A.C.A. § 26-26-1118)

Pays previous year taxes. (A.C.A. § 26-35-501)

Petitions for equalization board hearing by the 3rd Monday. (A.C.A. § 26-27-317)

### **Assessor**

Attend the equalization board hearings. (A.C.A. § 26-27-313)

Reports homestead registrants to collector through October 15. (A.C.A. § 26-26-1118)

Reports total assessment to Assessment Coordination Department on August 1. (A.C.A. § 26-26-304)

### **County Clerk**

Assumes control of the assessment roll on August 1. The assessor must file the assessment reports with clerk by the 3rd Monday. (A.C.A. § 26-26-716)

Clerk or Designee acts as Equalization board secretary. (A.C.A. § 26-27-307)

### **Equalization Board**

Review overall assessment equalization. (A.C.A. § 26-27-315)

Hear property owner appeals. (A.C.A. § 26-27-317 & Act 1567, 2001)

## **September**

### **Property Owner**

Registers homestead with assessor through October 15 (A.C.A. § 26-26-1118)

Pays previous year taxes. (A.C.A. § 26-35-501)

### **Assessor**

Attend the equalization board hearings. (A.C.A. § 26-27-313)

Reports homestead registrants to collector through October 15. (A.C.A. § 26-26-1118)

### **County Clerk**

Clerk or designee acts as Equalization board secretary. (A.C.A. § 26-27-307)

### **Equalization Board**

Review overall assessment equalization. (A.C.A. § 26-27-315)

Hear property owner appeals. (A.C.A. § 26-27-317 & Act 1567, 2001)

### **School Districts**

Elections on the 3rd Tuesday. (A.C.A. § 6-14-102)

## **October**

### **Property Owner**

Registers homestead with assessor through October 15 (A.C.A. § 26-26-1118)

Pays previous year taxes. Deadline is the 15th. (A.C.A. § 26-35-501)

Petition the county court for hearing on or before the 2nd Monday. (A.C.A. § 26-27-318)

### **Assessor**

Attend the equalization board hearings. (A.C.A. § 26-27-313)

Reports homestead registrants to collector through October 15. (A.C.A. § 26-26-1118)

**County Clerk**

Clerk or designee acts as Equalization board secretary. (A.C.A. § 26-27-307)

**Equalization Board**

Adjourn regular session on the 1st. (A.C.A. § 26-27-309)

Report and Abstract shall be filed no later than 30 days after final adjournment of EQ board (A.C.A. §26-26-304)

Call Special Session if necessary to:

Review overall assessment equalization. (A.C.A. § 26-27-315)

Hear property owner appeals. A.C.A. § 26-27-317 & Act 1567, 2001)

**November****Assessor**

Files reappraisal plan with Assessment Coordination Department by November 1 of the year before a new reappraisal cycle begins. (A.C.A. § 26-26-1905)

**County Clerk**

Clerk or designee acts as Equalization board secretary. (A.C.A. § 26-27-307)

Begins extending taxes after the quorum court levy - prepares tax books. (A.C.A. § 26-28-103)

**Equalization Board**

Special session may extend until the 3rd Monday in November. (A.C.A. § 26-27-311)

**County Judge**

Sits as county court to hear appeals from equalization board decisions. (A.C.A. § 26-27-318)

**City Council**

Sets general millage rate before the quorum court levies. (Article 12, Â§ 4 Arkansas Constitution & A.C.A. § 26-73-202)

**Quorum Court**

Levies the millage rates for all taxing entities in its November meeting. (A.C.A. § 14-14-904)

**County Collector**

Third homestead tax credit report to DFA by the 15th. (A.C.A. § 26-26-310, Act 1544, 2001)

**December****County Clerk or Preparer of Tax Books**

Continue extending the taxes and preparing the tax book. (A.C.A. § 26-28-103)

**County Collector**

Delivers delinquent personal and real lists to legal newspaper for publication. (A.C.A. § 26-36-203 & § 26-37-107)

Final settlement made and filed with county court by the fourth Monday. (A.C.A. § 26-39-402)

**County Court**

Approves, rejects, or restates Final Settlement on or before December 31. (A.C.A. § 26-39-402)

# AACD Important Dates

January 1 – New agricultural rates for counties completing reappraisal that year released by AACD

January – Oil and Gas rates released by AACD

January – Final Assessor’s Abstract due

January 31 – AACD Extract file due to AACD (all counties)

March 1 – AACD preliminary ratio studies released (counties completing reappraisal that year)

March 15 – Assessment Summary for end of that tax cycle due to AACD

April 1 – AACD time adjustment factors released (counties completing reappraisal that year)

April 19 – 50% of real estate reappraisal completed (counties completing reappraisal that year)

May – Appointment for Equalization Board member due, term expires June 1

May 31 – Personal property assessment deadline

June 1 – Deadline to disagree with AACD time adjustment factor (counties completing reappraisal that year)

July 1 – Complete AACD Extract file due to AACD (counties completing reappraisal that year)

July – Value change notices mailed by 10 business days after July 1

July 15 – Public Service Commission reports assessments to the county

July 31 – Business personal property assessments completed

August 1 – Assessor’s Abstract due to AACD

August – 3rd Monday, EQ Board hearing schedule deadline

September 15 – AACD final ratio studies released

October 15 – Homestead application deadline

October – 2nd Monday, County Court hearing schedule deadline

November – 3rd Monday, EQ Board hearings end

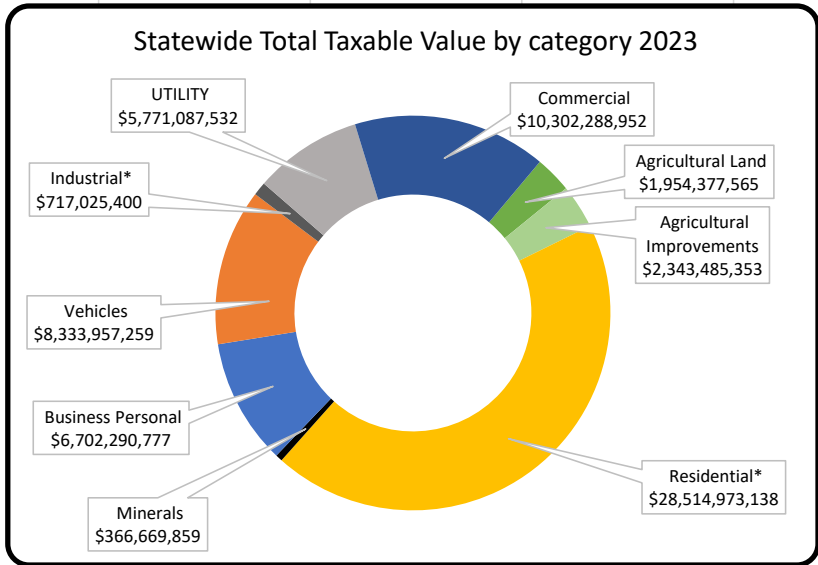
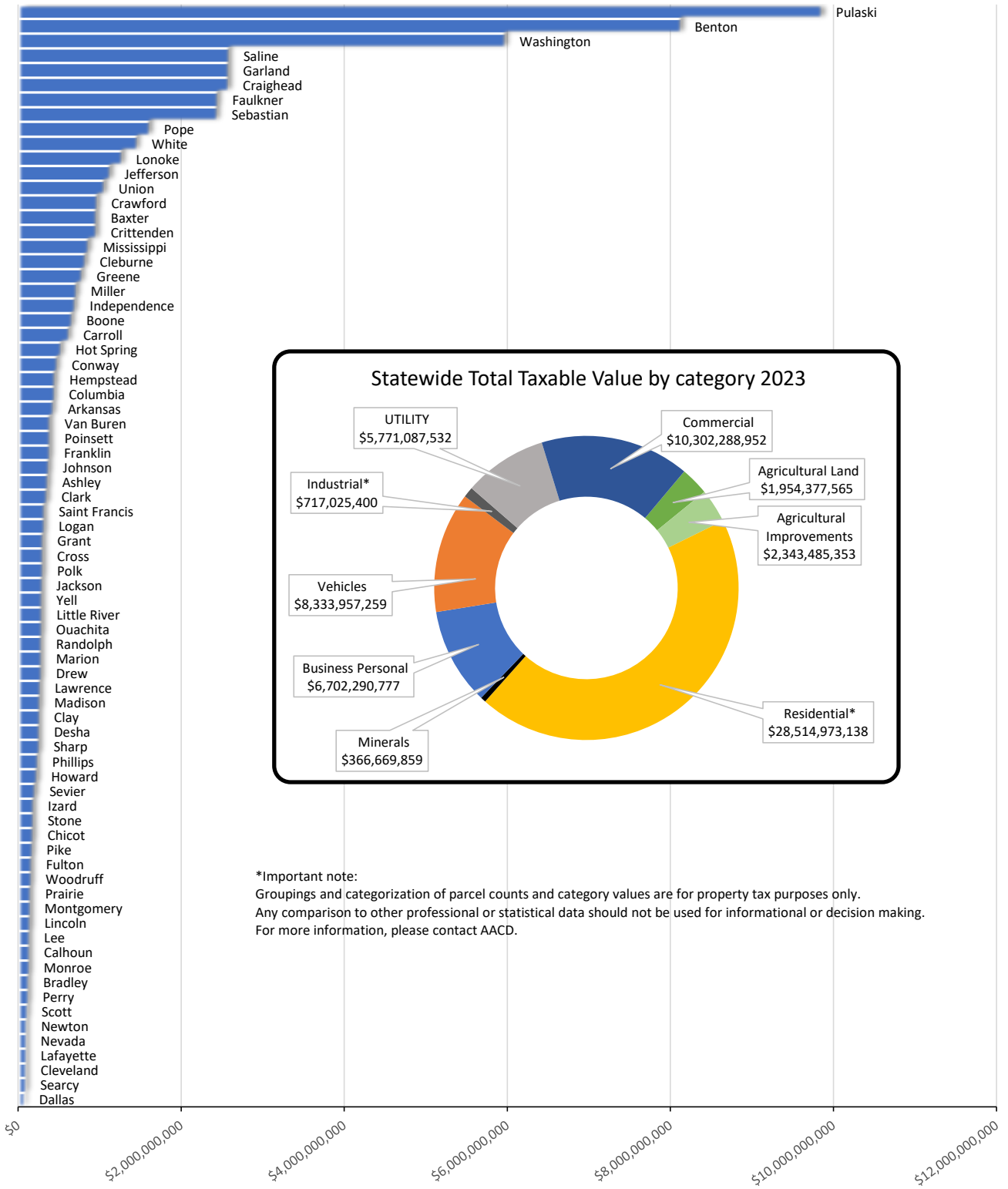
December – Appraisal Manager meeting

December – Assessor-Elect Seminar

## OTHER:

- EQ Board Abstract due to AACD 30 days after board adjourns
- Rollback test conducted prior to November levy date
- Reappraisal Progress Reports due to AACD on the 20th of each month

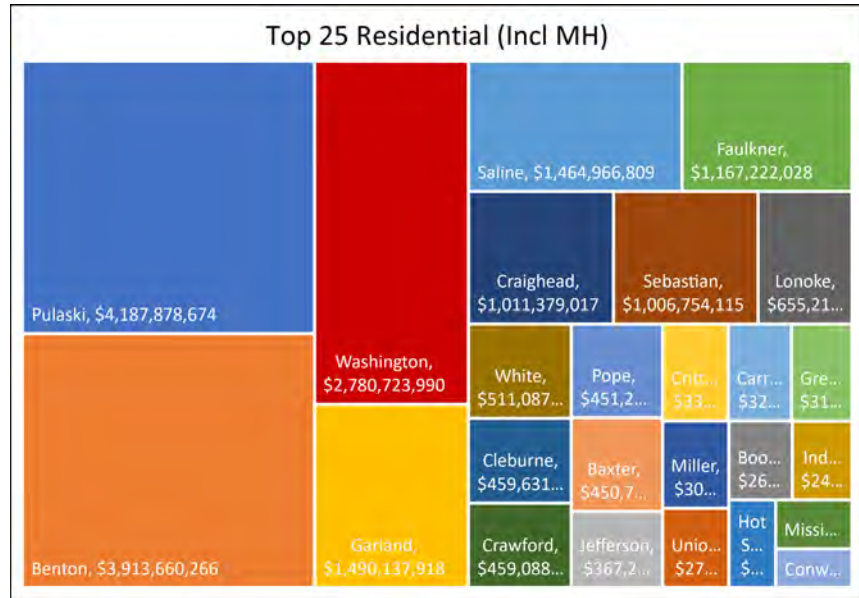
Total Taxable Value 2023  
Statewide Total \$60.929,130,714



\*Important note:  
Groupings and categorization of parcel counts and category values are for property tax purposes only.  
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For more information, please contact AACD.

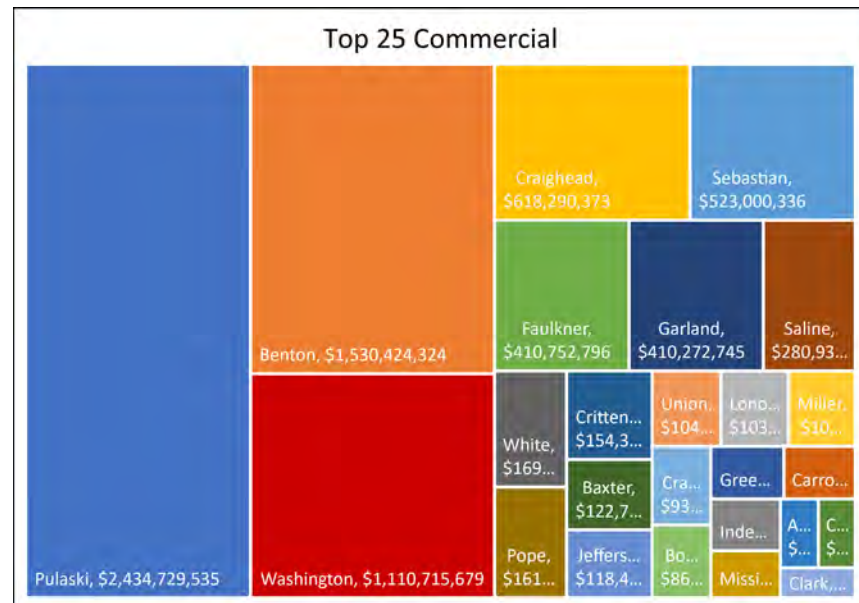
## Top 25 Taxable Value by Category 2023

| <b>Residential</b>                   |                  |
|--------------------------------------|------------------|
| <b>(Includes Manufactured Homes)</b> |                  |
| Pulaski                              | \$ 4,187,878,674 |
| Benton                               | \$ 3,913,660,266 |
| Washington                           | \$ 2,780,723,990 |
| Garland                              | \$ 1,490,137,918 |
| Saline                               | \$ 1,464,966,809 |
| Faulkner                             | \$ 1,167,222,028 |
| Craighead                            | \$ 1,011,379,017 |
| Sebastian                            | \$ 1,006,754,115 |
| Lonoke                               | \$ 655,218,924   |
| White                                | \$ 511,087,777   |
| Cleburne                             | \$ 459,631,573   |
| Crawford                             | \$ 459,088,414   |
| Pope                                 | \$ 451,216,975   |
| Baxter                               | \$ 450,727,272   |
| Jefferson                            | \$ 367,285,994   |
| Crittenden                           | \$ 335,308,448   |
| Carroll                              | \$ 321,453,358   |
| Greene                               | \$ 310,032,959   |
| Miller                               | \$ 305,522,031   |
| Union                                | \$ 277,109,910   |
| Boone                                | \$ 265,153,291   |
| Independence                         | \$ 248,484,301   |
| Hot Spring                           | \$ 216,326,981   |
| Mississippi                          | \$ 197,395,091   |
| Conway                               | \$ 156,504,043   |



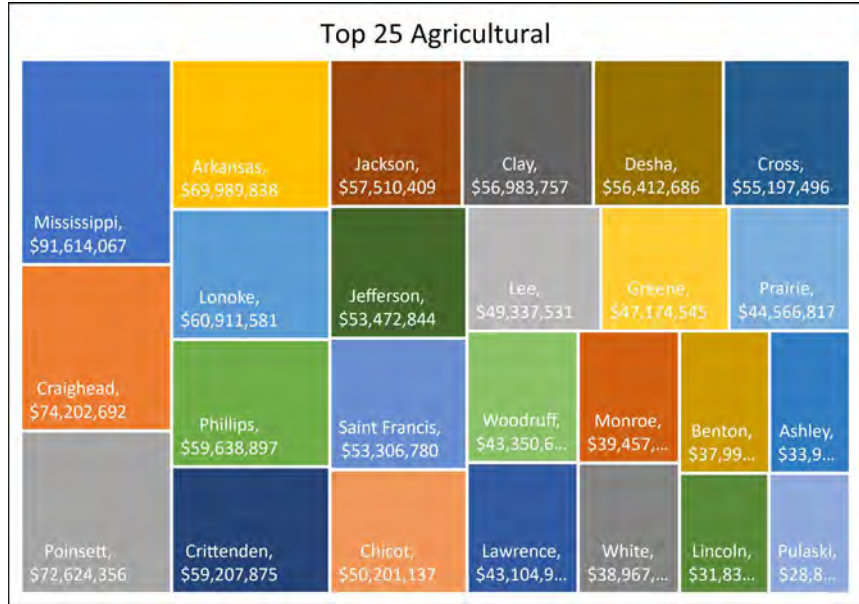
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| <b>Commercial</b> |                  |
|-------------------|------------------|
| Pulaski           | \$ 2,434,729,535 |
| Benton            | \$ 1,530,424,324 |
| Washington        | \$ 1,110,715,679 |
| Craighead         | \$ 618,290,373   |
| Sebastian         | \$ 523,000,336   |
| Faulkner          | \$ 410,752,796   |
| Garland           | \$ 410,272,745   |
| Saline            | \$ 280,933,163   |
| White             | \$ 169,999,790   |
| Pope              | \$ 161,847,232   |
| Crittenden        | \$ 154,372,886   |
| Baxter            | \$ 122,761,918   |
| Jefferson         | \$ 118,425,473   |
| Union             | \$ 104,869,040   |
| Lonoke            | \$ 103,891,040   |
| Miller            | \$ 102,037,738   |
| Crawford          | \$ 93,841,697    |
| Boone             | \$ 86,658,335    |
| Greene            | \$ 78,096,360    |
| Carroll           | \$ 76,331,955    |
| Independence      | \$ 72,862,454    |
| Mississippi       | \$ 66,448,221    |
| Arkansas          | \$ 53,361,290    |
| Cleburne          | \$ 51,351,970    |
| Clark             | \$ 46,348,664    |



## Top 25 Taxable Value by Category 2023

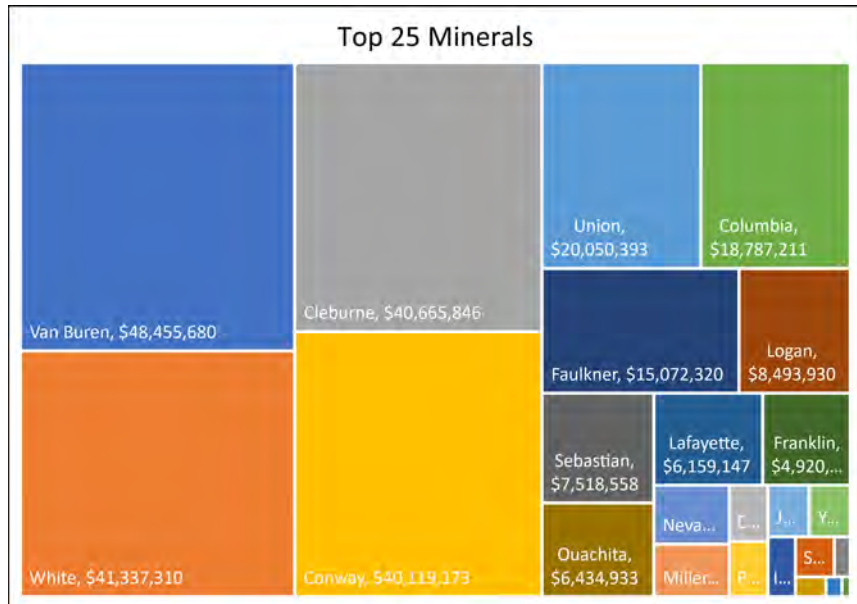
| <b>Agricultural</b> |    |            |
|---------------------|----|------------|
| Mississippi         | \$ | 91,614,067 |
| Craighead           | \$ | 74,202,692 |
| Poinsett            | \$ | 72,624,356 |
| Arkansas            | \$ | 69,989,838 |
| Lonoke              | \$ | 60,911,581 |
| Phillips            | \$ | 59,638,897 |
| Crittenden          | \$ | 59,207,875 |
| Jackson             | \$ | 57,510,409 |
| Clay                | \$ | 56,983,757 |
| Desha               | \$ | 56,412,686 |
| Cross               | \$ | 55,197,496 |
| Jefferson           | \$ | 53,472,844 |
| Saint Francis       | \$ | 53,306,780 |
| Chicot              | \$ | 50,201,137 |
| Lee                 | \$ | 49,337,531 |
| Greene              | \$ | 47,174,545 |
| Prairie             | \$ | 44,566,817 |
| Woodruff            | \$ | 43,350,674 |
| Lawrence            | \$ | 43,104,918 |
| Monroe              | \$ | 39,457,414 |
| White               | \$ | 38,967,893 |
| Benton              | \$ | 37,996,724 |
| Ashley              | \$ | 33,979,756 |
| Lincoln             | \$ | 31,839,499 |
| Pulaski             | \$ | 28,893,511 |



**Important note:**

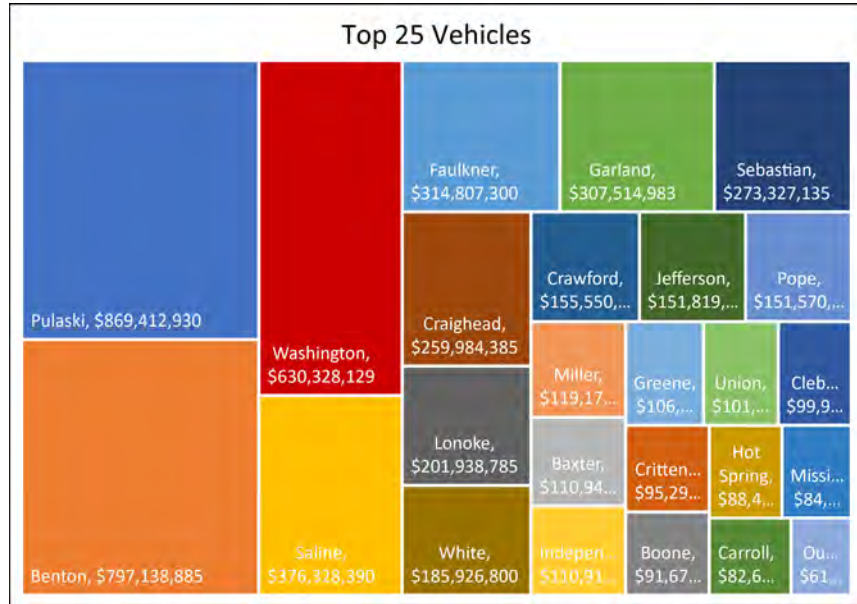
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| <b>Mineral</b> |    |            |
|----------------|----|------------|
| Van Buren      | \$ | 48,455,680 |
| White          | \$ | 41,337,310 |
| Cleburne       | \$ | 40,665,846 |
| Conway         | \$ | 40,119,173 |
| Union          | \$ | 20,050,393 |
| Columbia       | \$ | 18,787,211 |
| Faulkner       | \$ | 15,072,320 |
| Logan          | \$ | 8,493,930  |
| Sebastian      | \$ | 7,518,558  |
| Ouachita       | \$ | 6,434,933  |
| Lafayette      | \$ | 6,159,147  |
| Franklin       | \$ | 4,920,345  |
| Nevada         | \$ | 2,727,652  |
| Miller         | \$ | 2,440,626  |
| Crawford       | \$ | 1,314,566  |
| Pope           | \$ | 1,310,100  |
| Johnson        | \$ | 1,304,950  |
| Yell           | \$ | 1,284,350  |
| Independence   | \$ | 1,013,772  |
| Scott          | \$ | 958,002    |
| Jackson        | \$ | 387,254    |
| Bradley        | \$ | 379,325    |
| Calhoun        | \$ | 197,434    |
| Ashley         | \$ | 99,611     |
| Chicot         | \$ | 79,155     |



## Top 25 Taxable Value by Category 2023

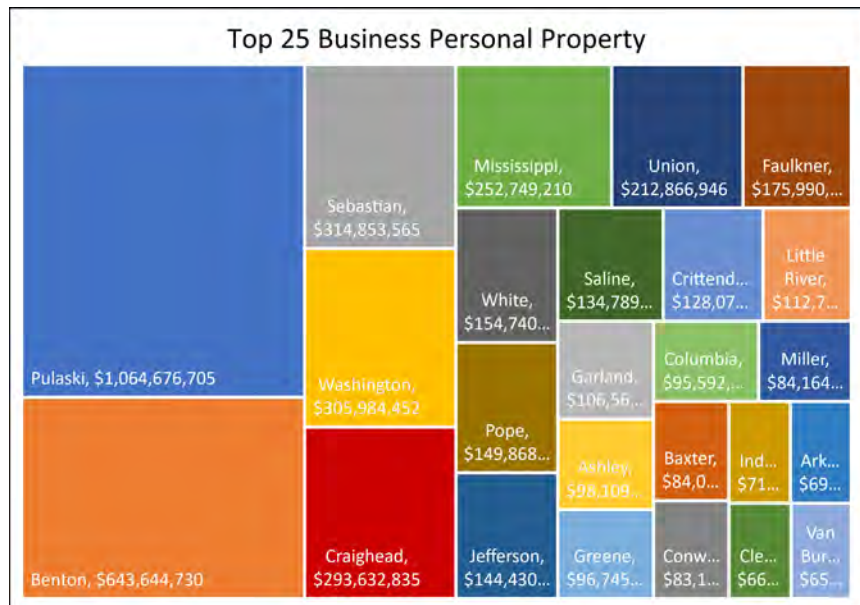
| Vehicles     |    |             |
|--------------|----|-------------|
| Pulaski      | \$ | 869,412,930 |
| Benton       | \$ | 797,138,885 |
| Washington   | \$ | 630,328,129 |
| Saline       | \$ | 376,328,390 |
| Faulkner     | \$ | 314,807,300 |
| Garland      | \$ | 307,514,983 |
| Sebastian    | \$ | 273,327,135 |
| Craighead    | \$ | 259,984,385 |
| Lonoke       | \$ | 201,938,785 |
| White        | \$ | 185,926,800 |
| Crawford     | \$ | 155,550,542 |
| Jefferson    | \$ | 151,819,353 |
| Pope         | \$ | 151,570,620 |
| Miller       | \$ | 119,172,554 |
| Baxter       | \$ | 110,948,830 |
| Independence | \$ | 110,917,737 |
| Greene       | \$ | 106,433,945 |
| Union        | \$ | 101,825,235 |
| Cleburne     | \$ | 99,912,217  |
| Crittenden   | \$ | 95,293,600  |
| Boone        | \$ | 91,678,720  |
| Hot Spring   | \$ | 88,482,355  |
| Mississippi  | \$ | 84,699,580  |
| Carroll      | \$ | 82,669,490  |
| Ouachita     | \$ | 61,044,567  |



**Important note:**

Groupings and categorization of parcel counts and category values are for property tax purposes only. Any comparison to other professional or statistical data should not be used for informational or decision making. For more information, please contact us.

| Business Personal Property |    |               |
|----------------------------|----|---------------|
| Pulaski                    | \$ | 1,064,676,705 |
| Benton                     | \$ | 643,644,730   |
| Sebastian                  | \$ | 314,853,565   |
| Washington                 | \$ | 305,984,452   |
| Craighead                  | \$ | 293,632,835   |
| Mississippi                | \$ | 252,749,210   |
| Union                      | \$ | 212,866,946   |
| Faulkner                   | \$ | 175,990,110   |
| White                      | \$ | 154,740,695   |
| Pope                       | \$ | 149,868,120   |
| Jefferson                  | \$ | 144,430,096   |
| Saline                     | \$ | 134,789,235   |
| Crittenden                 | \$ | 128,073,410   |
| Little River               | \$ | 112,736,249   |
| Garland                    | \$ | 106,563,433   |
| Ashley                     | \$ | 98,109,456    |
| Greene                     | \$ | 96,745,580    |
| Columbia                   | \$ | 95,592,620    |
| Miller                     | \$ | 84,164,012    |
| Baxter                     | \$ | 84,018,950    |
| Conway                     | \$ | 83,160,951    |
| Independence               | \$ | 71,022,984    |
| Arkansas                   | \$ | 69,907,810    |
| Cleburne                   | \$ | 66,999,721    |
| Van Buren                  | \$ | 65,041,850    |



Total County Taxable Value by Year

| County       | 2014          | 2015          | 2016          | 2017          | 2018          | 2019          | 2020          | 2021          | 2022          | 2023          |
|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Arkansas     | 347,742,872   | 360,855,680   | 366,275,845   | 368,895,689   | 379,110,078   | 388,343,688   | 398,347,757   | 409,291,787   | 426,119,824   | 448,945,724   |
| Ashley       | 356,162,179   | 362,060,624   | 375,271,843   | 375,525,650   | 374,348,337   | 392,014,041   | 361,321,927   | 364,054,369   | 374,155,173   | 378,834,927   |
| Baxter       | 696,565,662   | 715,050,483   | 736,098,289   | 747,383,295   | 773,846,751   | 793,878,448   | 809,615,192   | 839,443,995   | 916,511,424   | 974,663,834   |
| Benton       | 4,616,051,645 | 4,732,207,930 | 5,051,096,190 | 5,322,705,920 | 5,602,792,565 | 5,874,906,760 | 6,184,072,520 | 6,817,334,672 | 7,516,745,343 | 8,137,010,581 |
| Boone        | 508,614,644   | 521,395,498   | 523,737,206   | 534,051,129   | 548,457,314   | 567,628,864   | 587,010,185   | 612,432,275   | 647,617,943   | 677,537,082   |
| Bradley      | 122,656,861   | 122,083,478   | 133,193,510   | 126,577,658   | 129,077,188   | 130,291,604   | 129,959,440   | 136,492,003   | 141,945,481   | 147,521,252   |
| Calhoun      | 96,100,159    | 95,488,104    | 105,282,514   | 111,496,114   | 111,141,079   | 111,039,544   | 120,607,659   | 135,412,179   | 140,273,649   | 159,132,584   |
| Carroll      | 446,598,627   | 455,804,630   | 467,342,929   | 482,240,521   | 497,788,941   | 503,495,767   | 524,848,591   | 559,546,330   | 655,861,219   | 639,380,453   |
| Chicot       | 135,008,099   | 143,706,151   | 148,824,162   | 149,993,704   | 157,799,328   | 161,003,203   | 172,933,630   | 182,864,040   | 192,285,395   | 200,762,693   |
| Clark        | 289,026,076   | 288,515,848   | 294,227,693   | 293,851,271   | 301,090,462   | 308,056,762   | 318,910,387   | 326,850,000   | 346,080,200   | 370,851,000   |
| Clay         | 198,034,227   | 206,558,349   | 212,006,930   | 216,746,565   | 225,687,744   | 235,922,808   | 247,961,959   | 259,789,931   | 270,008,784   | 282,078,211   |
| Cleburne     | 686,950,477   | 701,473,505   | 707,806,257   | 676,464,480   | 669,733,930   | 677,189,124   | 674,325,165   | 694,106,646   | 774,544,867   | 840,509,743   |
| Cleveland    | 88,913,669    | 91,863,894    | 95,319,030    | 96,911,592    | 98,291,738    | 97,820,035    | 102,274,537   | 107,163,182   | 112,915,255   | 116,915,933   |
| Columbia     | 424,296,022   | 436,409,536   | 406,789,011   | 395,637,634   | 389,572,442   | 400,858,164   | 419,540,902   | 428,262,379   | 442,643,501   | 463,409,691   |
| Conway       | 488,065,494   | 468,611,723   | 475,397,977   | 447,156,048   | 429,661,216   | 429,939,824   | 445,269,549   | 423,577,955   | 456,282,197   | 499,549,746   |
| Craighead    | 1,553,860,005 | 1,595,672,803 | 1,661,490,640 | 1,793,772,991 | 1,894,657,974 | 1,994,125,042 | 2,173,324,746 | 2,204,557,706 | 2,427,142,087 | 2,594,537,020 |
| Crawford     | 716,558,163   | 726,418,909   | 736,550,550   | 741,553,709   | 766,717,783   | 790,409,596   | 822,602,696   | 849,877,271   | 894,049,948   | 984,108,239   |
| Crittenden   | 709,903,423   | 724,703,100   | 744,036,813   | 736,611,892   | 758,622,062   | 774,721,381   | 802,797,215   | 847,090,411   | 899,316,667   | 973,705,172   |
| Cross        | 231,584,255   | 237,980,726   | 248,601,746   | 252,737,306   | 258,662,779   | 268,015,798   | 285,685,724   | 302,249,568   | 315,743,547   | 320,075,125   |
| Dallas       | 84,095,145    | 86,752,845    | 88,218,515    | 89,781,170    | 90,433,699    | 89,948,069    | 91,286,569    | 94,127,949    | 97,295,549    | 97,376,369    |
| Desha        | 195,884,817   | 208,472,689   | 215,331,738   | 217,933,057   | 227,549,359   | 235,760,036   | 248,148,839   | 255,314,444   | 266,266,564   | 277,698,246   |
| Drew         | 216,205,808   | 223,075,366   | 229,434,033   | 246,025,040   | 244,375,152   | 251,215,915   | 264,100,096   | 284,606,250   | 291,854,283   | 305,391,401   |
| Faulkner     | 1,806,891,353 | 1,839,419,293 | 1,876,633,620 | 1,899,140,951 | 1,921,191,331 | 1,956,286,275 | 2,018,204,077 | 2,176,161,945 | 2,319,452,587 | 2,464,585,558 |
| Franklin     | 248,061,233   | 248,368,598   | 264,624,776   | 272,847,334   | 277,580,303   | 285,855,193   | 305,626,480   | 319,355,295   | 342,506,205   | 403,514,887   |
| Fulton       | 138,460,705   | 140,467,215   | 140,106,958   | 143,273,406   | 146,094,582   | 149,069,679   | 153,714,614   | 164,162,532   | 175,560,904   | 183,293,864   |
| Garland      | 1,789,647,952 | 1,820,054,801 | 1,865,021,821 | 1,898,397,962 | 1,955,716,240 | 2,003,273,593 | 2,068,947,113 | 2,138,421,628 | 2,418,234,227 | 2,599,568,129 |
| Grant        | 216,312,525   | 226,526,268   | 229,009,208   | 234,306,869   | 240,004,861   | 245,927,422   | 259,344,893   | 278,038,933   | 302,620,123   | 321,591,531   |
| Greene       | 533,970,243   | 553,274,829   | 572,114,290   | 597,370,150   | 621,872,546   | 638,393,696   | 669,747,215   | 718,869,408   | 766,191,619   | 801,288,859   |
| Hempstead    | 411,284,147   | 412,378,879   | 412,834,462   | 416,667,146   | 419,128,951   | 422,670,622   | 426,530,620   | 435,183,597   | 455,917,615   | 467,817,466   |
| Hot Spring   | 413,421,804   | 421,369,300   | 418,980,177   | 428,236,840   | 433,014,855   | 446,832,409   | 466,597,949   | 491,907,283   | 524,398,550   | 541,989,077   |
| Howard       | 189,034,332   | 195,963,353   | 199,428,562   | 200,761,111   | 201,772,870   | 201,053,203   | 211,307,471   | 225,449,285   | 239,520,424   | 246,442,591   |
| Independence | 552,227,354   | 559,215,422   | 566,948,068   | 575,214,129   | 584,934,921   | 591,117,255   | 621,833,932   | 643,520,340   | 682,072,054   | 714,289,005   |
| Izard        | 165,822,161   | 168,394,075   | 153,118,760   | 177,299,996   | 182,681,254   | 184,654,166   | 185,649,349   | 193,925,839   | 209,360,083   | 206,775,713   |
| Jackson      | 219,979,672   | 221,907,419   | 226,056,165   | 231,868,070   | 239,717,099   | 251,171,059   | 268,640,933   | 287,700,097   | 300,303,023   | 314,379,299   |
| Jefferson    | 876,376,507   | 881,007,000   | 905,030,715   | 933,682,980   | 938,479,550   | 948,539,879   | 982,249,516   | 1,041,783,626 | 1,077,155,526 | 1,145,886,207 |
| Johnson      | 275,371,050   | 284,810,003   | 293,858,034   | 299,719,591   | 323,737,900   | 333,237,274   | 342,959,766   | 374,021,426   | 392,070,585   | 392,535,115   |
| Lafayette    | 93,962,272    | 99,002,268    | 101,756,402   | 96,439,475    | 98,485,250    | 96,629,291    | 96,988,698    | 99,851,583    | 108,866,383   | 118,265,534   |

Total County Taxable Value by Year

| County        | 2014           | 2015           | 2016           | 2017           | 2018           | 2019           | 2020           | 2021           | 2022           | 2023           |
|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Lawrence      | 188,138,496    | 193,535,463    | 204,681,011    | 207,911,199    | 218,437,875    | 229,185,970    | 241,887,509    | 254,601,723    | 270,801,929    | 289,172,900    |
| Lee           | 126,280,929    | 132,123,567    | 136,053,717    | 139,492,321    | 140,878,175    | 143,466,233    | 148,954,355    | 154,798,108    | 156,755,011    | 159,921,184    |
| Lincoln       | 118,653,817    | 119,748,807    | 127,178,168    | 129,202,556    | 131,613,060    | 133,531,541    | 143,573,067    | 151,221,374    | 159,155,904    | 165,185,936    |
| Little River  | 254,674,069    | 258,349,995    | 256,182,113    | 292,815,409    | 292,361,798    | 294,530,259    | 284,208,317    | 299,035,731    | 299,035,731    | 309,726,397    |
| Logan         | 262,800,700    | 262,286,190    | 274,344,376    | 284,951,828    | 290,893,649    | 294,769,553    | 300,517,391    | 311,167,404    | 326,359,781    | 339,245,661    |
| Lonoke        | 920,521,437    | 941,660,627    | 975,681,463    | 997,025,888    | 1,040,088,107  | 1,034,552,262  | 1,075,552,719  | 1,160,252,082  | 1,233,096,010  | 1,288,417,341  |
| Madison       | 187,374,097    | 194,075,721    | 195,040,809    | 198,144,216    | 203,515,906    | 213,096,897    | 229,531,408    | 249,260,671    | 266,727,198    | 283,060,263    |
| Marion        | 218,664,488    | 222,379,436    | 225,234,972    | 232,178,065    | 237,853,863    | 245,261,196    | 251,592,379    | 269,734,191    | 289,647,200    | 305,471,378    |
| Miller        | 507,207,047    | 512,717,945    | 535,115,510    | 547,435,797    | 556,203,859    | 573,695,611    | 623,430,279    | 656,412,155    | 717,562,690    | 730,699,307    |
| Mississippi   | 578,931,396    | 662,711,620    | 670,102,348    | 678,830,216    | 693,267,812    | 723,931,511    | 744,587,537    | 771,178,546    | 832,056,581    | 878,853,555    |
| Monroe        | 113,159,000    | 118,227,860    | 120,415,225    | 122,891,110    | 125,036,473    | 126,825,839    | 132,332,333    | 140,170,290    | 149,375,831    | 155,708,279    |
| Montgomery    | 119,216,729    | 121,212,138    | 123,768,704    | 126,458,701    | 127,914,139    | 132,751,053    | 137,425,300    | 142,840,375    | 149,644,815    | 166,387,039    |
| Nevada        | 108,773,032    | 96,436,284     | 97,280,673     | 99,965,628     | 103,216,773    | 105,033,419    | 110,671,888    | 116,398,767    | 118,450,934    | 118,467,003    |
| Newton        | 87,295,134     | 87,825,020     | 91,535,371     | 95,076,218     | 99,130,906     | 97,306,477     | 102,541,562    | 105,848,592    | 114,183,518    | 122,362,738    |
| Ouachita      | 254,902,973    | 253,598,723    | 263,339,387    | 261,529,848    | 262,650,820    | 264,636,862    | 269,773,293    | 280,526,039    | 295,516,426    | 307,429,681    |
| Perry         | 102,753,848    | 104,554,017    | 106,806,108    | 106,965,277    | 109,507,752    | 112,074,447    | 116,891,652    | 122,816,632    | 134,039,327    | 142,521,447    |
| Phillips      | 215,251,086    | 227,806,711    | 226,347,690    | 239,609,567    | 233,548,724    | 239,171,488    | 241,865,295    | 277,446,787    | 253,020,076    | 257,751,916    |
| Pike          | 133,222,856    | 135,618,928    | 139,877,314    | 140,458,014    | 144,552,198    | 148,321,473    | 154,496,632    | 162,851,587    | 177,584,785    | 189,749,807    |
| Poinsett      | 275,008,989    | 281,038,307    | 293,193,581    | 297,152,851    | 317,124,502    | 316,894,595    | 337,777,622    | 347,866,017    | 373,811,622    | 407,569,312    |
| Polk          | 229,867,360    | 232,592,806    | 240,390,199    | 242,484,881    | 248,253,907    | 257,798,229    | 271,004,362    | 281,794,542    | 300,609,102    | 319,096,747    |
| Pope          | 1,136,473,448  | 1,157,290,550  | 1,179,590,423  | 1,227,975,618  | 1,266,423,886  | 1,318,257,302  | 1,393,090,773  | 1,466,000,090  | 1,554,641,231  | 1,628,022,425  |
| Prairie       | 120,825,399    | 124,036,870    | 128,653,988    | 133,402,418    | 139,331,162    | 142,384,174    | 150,865,244    | 158,832,978    | 168,289,122    | 172,901,775    |
| Pulaski       | 6,928,574,880  | 7,066,636,447  | 7,406,393,063  | 7,421,332,447  | 7,689,968,342  | 7,978,642,453  | 8,183,076,607  | 8,428,936,588  | 9,270,092,232  | 9,868,618,582  |
| Randolph      | 191,391,217    | 195,728,813    | 205,518,539    | 236,050,510    | 245,691,345    | 263,526,795    | 275,335,290    | 286,539,336    | 297,258,501    | 305,724,643    |
| Saint Francis | 245,668,707    | 256,641,985    | 262,290,420    | 267,479,560    | 283,978,405    | 292,369,845    | 299,380,300    | 308,968,300    | 326,034,908    | 340,461,474    |
| Saline        | 1,679,504,928  | 1,715,103,843  | 1,780,006,773  | 1,838,990,057  | 1,908,281,054  | 1,964,227,646  | 2,048,165,355  | 2,157,201,992  | 2,410,026,521  | 2,603,401,592  |
| Scott         | 103,182,320    | 103,587,004    | 104,061,574    | 105,263,571    | 107,987,323    | 112,122,632    | 112,997,337    | 117,207,659    | 123,226,240    | 130,293,512    |
| Searcy        | 85,884,364     | 86,654,612     | 91,130,277     | 90,264,378     | 92,585,078     | 92,849,426     | 94,841,809     | 98,609,176     | 107,489,777    | 113,496,508    |
| Sebastian     | 2,014,162,280  | 2,064,820,756  | 2,086,035,337  | 2,100,676,639  | 2,134,383,819  | 2,136,688,948  | 2,196,950,284  | 2,422,954,082  | 2,376,949,622  | 2,457,949,070  |
| Sevier        | 167,919,548    | 166,679,299    | 169,147,656    | 176,154,339    | 180,157,888    | 182,816,305    | 200,000,802    | 202,368,289    | 214,367,089    | 224,193,951    |
| Sharp         | 199,169,819    | 192,982,749    | 200,616,469    | 206,421,185    | 212,830,795    | 216,536,335    | 230,200,289    | 241,616,230    | 255,438,137    | 275,773,495    |
| Stone         | 157,045,288    | 158,927,234    | 157,788,412    | 160,906,266    | 164,148,202    | 169,391,304    | 172,633,797    | 182,630,474    | 194,366,609    | 202,936,024    |
| Union         | 719,148,876    | 733,678,605    | 734,672,166    | 913,839,271    | 927,241,833    | 941,004,225    | 961,623,808    | 973,781,156    | 1,020,280,927  | 1,071,517,471  |
| Van Buren     | 531,181,805    | 484,014,336    | 457,339,639    | 405,239,126    | 383,799,081    | 377,677,341    | 369,140,873    | 370,408,544    | 387,083,809    | 408,239,914    |
| Washington    | 3,366,018,202  | 3,479,564,996  | 3,636,778,612  | 3,754,140,744  | 3,908,127,692  | 4,032,596,279  | 4,451,289,773  | 4,834,527,789  | 5,254,838,874  | 5,987,800,849  |
| White         | 1,214,196,769  | 1,270,739,362  | 1,263,378,608  | 1,225,888,402  | 1,249,229,853  | 1,259,404,923  | 1,277,247,545  | 1,305,553,791  | 1,407,472,535  | 1,476,861,315  |
| Woodruff      | 138,427,178    | 141,975,510    | 145,160,725    | 149,299,331    | 158,412,891    | 160,483,405    | 163,402,030    | 167,531,812    | 169,844,775    | 177,958,448    |
| Yell          | 228,007,460    | 231,295,085    | 231,940,155    | 242,443,200    | 243,438,230    | 247,507,467    | 255,053,582    | 265,917,910    | 278,361,936    | 309,795,854    |
| State Totals  | 45,369,181,610 | 46,366,178,815 | 47,790,927,014 | 48,925,625,097 | 50,385,897,611 | 51,806,617,209 | 54,017,198,309 | 56,954,400,578 | 61,353,386,034 | 65,504,962,654 |

## AVERAGE MILLAGE BY COUNTY

### Approved in School Elections 2023

| County       | Average School District Millage | Rank | Average City Total | Rank | Average County Total | Rank | Average Overall Total | Rank |
|--------------|---------------------------------|------|--------------------|------|----------------------|------|-----------------------|------|
| Arkansas     | 39.74                           | 25   | 4.07               | 43   | 9.15                 | 18   | 51.33                 | 19   |
| Ashley       | 38.89                           | 34   | 5.49               | 6    | 7.21                 | 53   | 49.94                 | 29   |
| Baxter       | 34.46                           | 67   | 4.91               | 20   | 8.50                 | 35   | 45.91                 | 58   |
| Benton       | 43.79                           | 3    | 4.82               | 22   | 8.19                 | 45   | 55.93                 | 2    |
| Boone        | 37.26                           | 49   | 3.77               | 55   | 5.60                 | 68   | 45.12                 | 62   |
| Bradley      | 40.93                           | 11   | 3.80               | 52   | 9.40                 | 16   | 52.23                 | 12   |
| Calhoun      | 36.44                           | 57   | 5.35               | 7    | 8.30                 | 42   | 47.80                 | 42   |
| Carroll      | 36.50                           | 56   | 4.38               | 31   | 10.00                | 5    | 47.75                 | 43   |
| Chicot       | 38.16                           | 38   | 3.20               | 60   | 10.00                | 5    | 49.53                 | 32   |
| Clark        | 43.11                           | 4    | 5.06               | 15   | 7.10                 | 54   | 52.93                 | 8    |
| Clay         | 34.79                           | 66   | 4.99               | 18   | 10.00                | 5    | 48.53                 | 39   |
| Cleburne     | 35.99                           | 61   | 4.68               | 24   | 5.10                 | 70   | 43.10                 | 69   |
| Cleveland    | 38.24                           | 37   | 3.90               | 50   | 9.00                 | 19   | 48.54                 | 38   |
| Columbia     | 35.33                           | 64   | 4.80               | 23   | 9.00                 | 19   | 47.00                 | 48   |
| Conway       | 38.94                           | 33   | 4.63               | 26   | 9.80                 | 10   | 50.43                 | 22   |
| Craighead    | 38.59                           | 36   | 2.23               | 68   | 6.86                 | 55   | 46.79                 | 52   |
| Crawford     | 41.57                           | 10   | 3.55               | 58   | 7.30                 | 51   | 51.24                 | 20   |
| Crittenden   | 44.23                           | 1    | 4.35               | 32   | 5.36                 | 69   | 53.25                 | 7    |
| Cross        | 39.93                           | 22   | 4.14               | 36   | 9.50                 | 13   | 51.79                 | 16   |
| Dallas       | 40.83                           | 12   | 2.90               | 61   | 8.30                 | 42   | 50.37                 | 24   |
| Desha        | 40.32                           | 16   | 4.10               | 39   | 8.40                 | 37   | 51.33                 | 18   |
| Drew         | 40.52                           | 15   | 2.12               | 69   | 5.70                 | 65   | 47.18                 | 46   |
| Faulkner     | 39.90                           | 23   | 3.84               | 51   | 8.30                 | 41   | 50.31                 | 25   |
| Franklin     | 37.70                           | 43   | 4.98               | 19   | 9.40                 | 15   | 49.59                 | 31   |
| Fulton       | 33.25                           | 73   | 4.27               | 33   | 6.00                 | 61   | 41.97                 | 71   |
| Garland      | 40.55                           | 14   | 0.93               | 74   | 3.60                 | 73   | 44.49                 | 64   |
| Grant        | 39.33                           | 29   | 3.63               | 57   | 9.00                 | 19   | 50.14                 | 26   |
| Greene       | 36.61                           | 54   | 2.33               | 66   | 5.60                 | 67   | 43.61                 | 66   |
| Hempstead    | 34.10                           | 71   | 4.49               | 29   | 9.00                 | 19   | 46.09                 | 56   |
| Hot Spring   | 42.07                           | 8    | 4.42               | 30   | 9.00                 | 19   | 52.72                 | 10   |
| Howard       | 37.38                           | 47   | 4.15               | 35   | 6.60                 | 56   | 45.82                 | 59   |
| Independence | 39.16                           | 31   | 3.97               | 48   | 8.60                 | 33   | 50.09                 | 27   |
| Izard        | 37.91                           | 41   | 4.08               | 41   | 7.70                 | 48   | 48.11                 | 41   |
| Jackson      | 36.72                           | 53   | 4.07               | 42   | 9.00                 | 19   | 48.77                 | 37   |
| Jefferson    | 40.76                           | 13   | 7.64               | 1    | 9.21                 | 17   | 55.06                 | 3    |
| Johnson      | 39.72                           | 26   | 4.02               | 44   | 10.30                | 4    | 51.87                 | 15   |
| Lafayette    | 34.33                           | 68   | 5.30               | 11   | 9.00                 | 19   | 46.87                 | 51   |
| Lawrence     | 35.72                           | 63   | 1.34               | 73   | 9.00                 | 19   | 45.66                 | 60   |
| Lee          | 29.69                           | 75   | 5.17               | 13   | 8.40                 | 39   | 41.96                 | 72   |
| Lincoln      | 39.15                           | 32   | 4.50               | 28   | 9.00                 | 19   | 50.40                 | 23   |
| Little River | 39.20                           | 30   | 1.88               | 71   | 6.20                 | 60   | 46.23                 | 55   |
| Logan        | 38.16                           | 39   | 2.70               | 63   | 7.90                 | 46   | 47.48                 | 44   |
| Lonoke       | 42.71                           | 5    | 3.97               | 47   | 6.40                 | 57   | 51.45                 | 17   |
| Madison      | 37.22                           | 50   | 2.85               | 62   | 9.00                 | 19   | 47.17                 | 47   |
| Marion       | 36.44                           | 58   | 4.60               | 27   | 8.90                 | 31   | 47.43                 | 45   |
| Miller       | 41.93                           | 9    | 7.13               | 2    | 8.80                 | 32   | 54.29                 | 5    |

## AVERAGE MILLAGE BY COUNTY

### Approved in School Elections 2023

| County        | Average School District Millage | Rank | Average City Total | Rank | Average County Total | Rank | Average Overall Total | Rank |
|---------------|---------------------------------|------|--------------------|------|----------------------|------|-----------------------|------|
| Mississippi   | 40.26                           | 17   | 4.14               | 38   | 9.70                 | 12   | 52.87                 | 9    |
| Monroe        | 39.33                           | 28   | 4.19               | 34   | 8.40                 | 37   | 49.82                 | 30   |
| Montgomery    | 33.18                           | 74   | 3.80               | 53   | 8.30                 | 42   | 43.85                 | 65   |
| Nevada        | 40.22                           | 18   | 5.00               | 16   | 11.00                | 1    | 54.40                 | 4    |
| Newton        | 36.22                           | 60   | 3.75               | 56   | 9.00                 | 19   | 46.33                 | 54   |
| Ouachita      | 37.65                           | 44   | 5.83               | 5    | 8.36                 | 40   | 49.20                 | 35   |
| Perry         | 38.14                           | 40   | 3.77               | 54   | 8.60                 | 33   | 49.38                 | 34   |
| Phillips      | 39.45                           | 27   | 5.33               | 9    | 10.70                | 3    | 53.71                 | 6    |
| Pike          | 40.21                           | 19   | 4.65               | 25   | 3.30                 | 74   | 46.05                 | 57   |
| Poinsett      | 38.76                           | 35   | 4.14               | 36   | 5.81                 | 64   | 46.94                 | 49   |
| Polk          | 37.89                           | 42   | 2.08               | 70   | 5.70                 | 65   | 44.98                 | 63   |
| Pope          | 42.26                           | 7    | 0.52               | 75   | 4.50                 | 71   | 46.88                 | 50   |
| Prairie       | 35.88                           | 62   | 5.00               | 16   | 10.00                | 5    | 48.38                 | 40   |
| Pulaski       | 44.13                           | 2    | 6.76               | 3    | 9.50                 | 14   | 58.28                 | 1    |
| Randolph      | 34.29                           | 70   | 2.45               | 65   | 6.00                 | 61   | 41.51                 | 73   |
| Saint Francis | 34.79                           | 65   | 3.20               | 59   | 6.20                 | 59   | 43.45                 | 67   |
| Saline        | 39.98                           | 21   | 4.01               | 45   | 9.70                 | 11   | 51.88                 | 14   |
| Scott         | 36.90                           | 52   | 5.15               | 14   | 2.80                 | 75   | 41.17                 | 75   |
| Searcy        | 36.60                           | 55   | 2.60               | 64   | 11.00                | 1    | 48.90                 | 36   |
| Sebastian     | 40.10                           | 20   | 5.89               | 4    | 8.45                 | 36   | 52.38                 | 11   |
| Sevier        | 37.20                           | 51   | 4.08               | 40   | 7.30                 | 51   | 46.35                 | 53   |
| Sharp         | 34.33                           | 69   | 3.99               | 46   | 5.85                 | 63   | 42.43                 | 70   |
| Stone         | 33.52                           | 72   | 1.80               | 72   | 7.30                 | 49   | 41.42                 | 74   |
| Union         | 39.89                           | 24   | 5.34               | 8    | 7.87                 | 47   | 51.05                 | 21   |
| Van Buren     | 36.35                           | 59   | 3.95               | 49   | 7.30                 | 50   | 45.23                 | 61   |
| Washington    | 42.37                           | 6    | 4.85               | 21   | 6.37                 | 58   | 52.19                 | 13   |
| White         | 37.58                           | 46   | 2.29               | 67   | 4.10                 | 72   | 43.15                 | 68   |
| Woodruff      | 37.59                           | 45   | 5.28               | 12   | 9.80                 | 9    | 50.03                 | 28   |
| Yell          | 37.26                           | 48   | 5.33               | 9    | 9.00                 | 19   | 49.46                 | 33   |

**State Averages                      38.27                                      4.09                                      7.91                                      48.50**

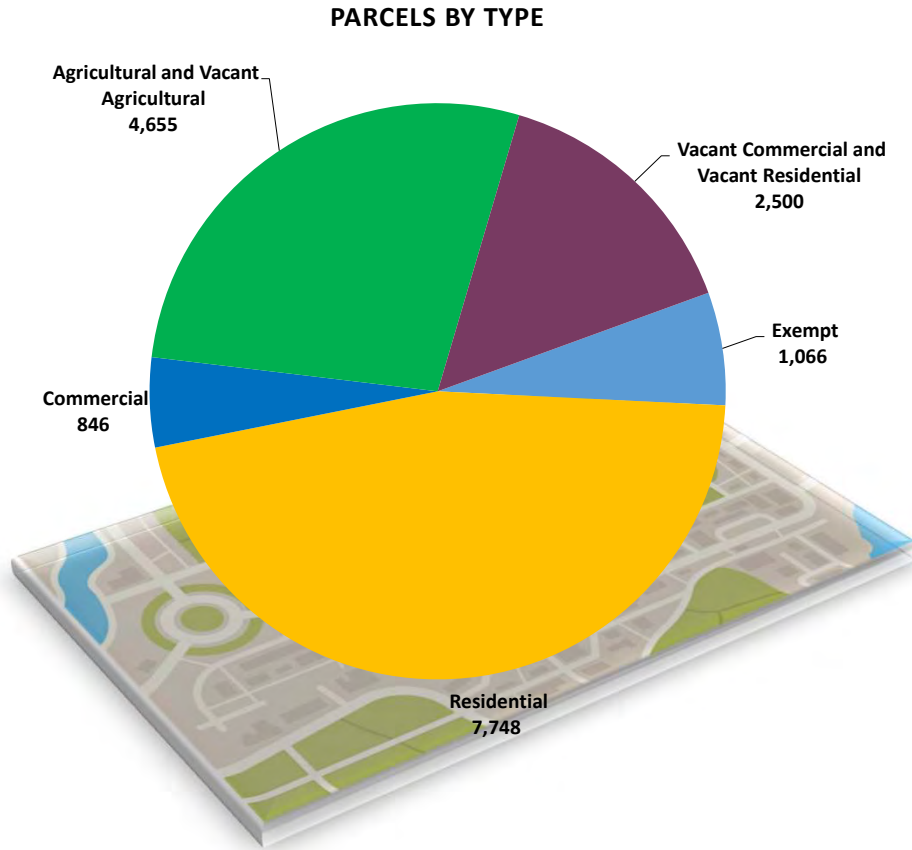
**Note: Average of per County average**

\* Craighead County millage total is incomplete due to unverified data for cities of Cash and Black Oak.

# Arkansas County

|  |                            |
|--|----------------------------|
| Assessor                                   | The Honorable Marcia Theis |
| Parcels (Reappraisal)*                     | 15,571                     |
| Current Reappraisal Cycle Ends             | 2027                       |
| Current Reappraisal Cycle Duration (Years) | 4                          |
| Agricultural Region                        | Delta                      |
| Reappraisal Contractor                     | Delta Mass Appraisal       |

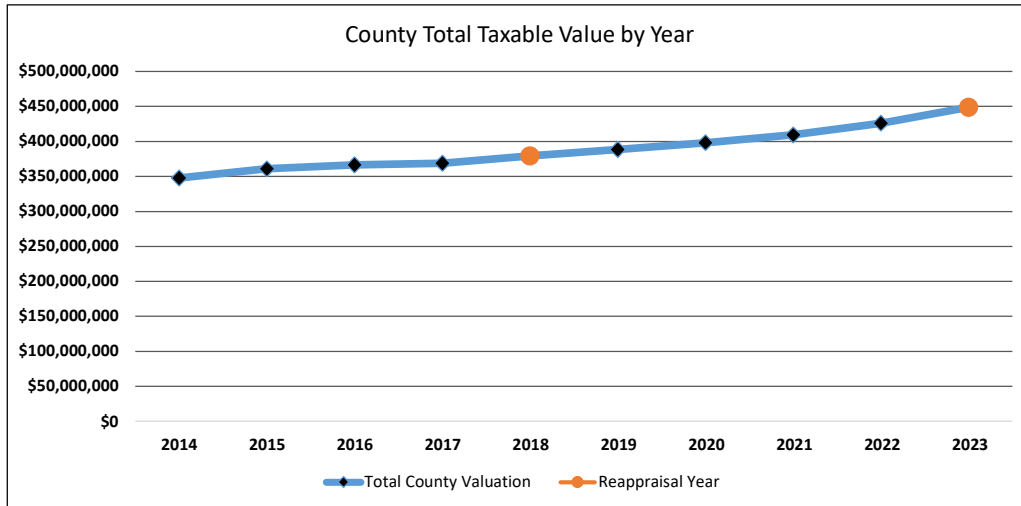
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Some In-House counties may contract out their appraisal manager position.  
Those appear in ().



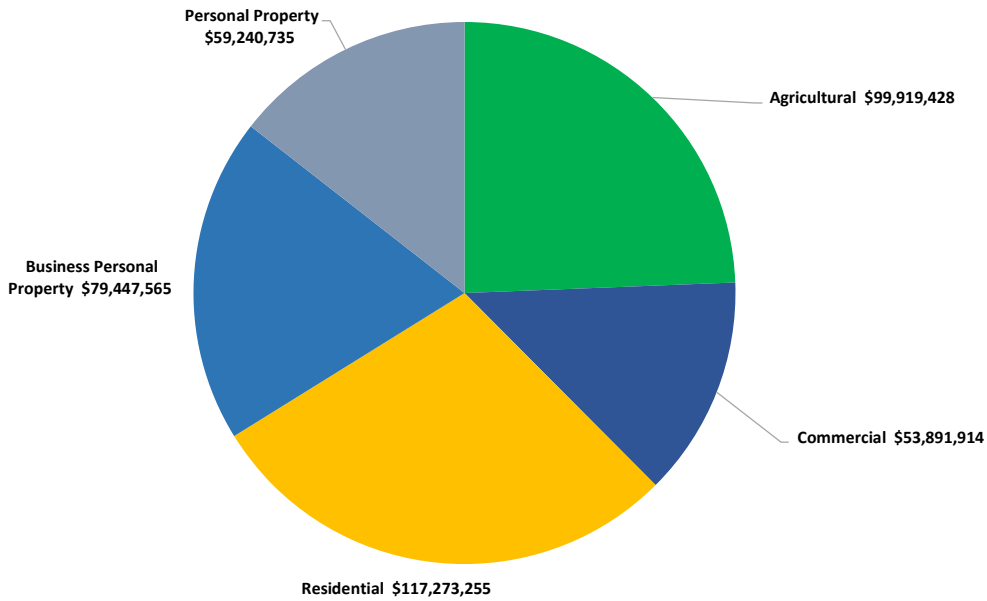
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Mineral Real Property parcels are not included in the chart.

Arkansas  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



Important note: Pie chart does not include Utilities Groupings and categorization of parcel counts and category values are for property tax purposes only. Any comparison to other professional or statistical data should not be used for informational or decision making purposes. For more information, please contact us.

|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 39.74                           | 25             | 4.07               | 43             | 9.15                 | 18             | 51.33                 | 19             |

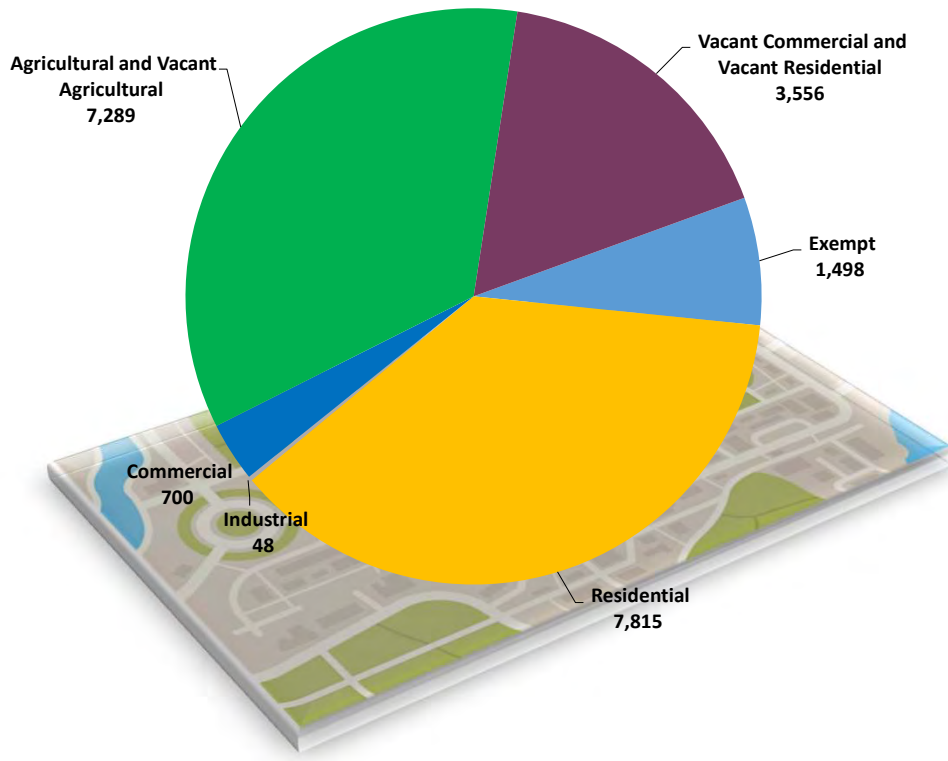
More detailed information on millages is available at <https://www.arkansasassessment.com/>  
[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Ashley County

|  |                         |
|--|-------------------------|
| Assessor                                   | The Honorable Beth Rush |
| Parcels (Reappraisal)*                     | 19,207                  |
| Current Reappraisal Cycle Ends             | 2027                    |
| Current Reappraisal Cycle Duration (Years) | 4                       |
| Agricultural Region                        | Southwest               |
| Reappraisal Contractor                     | Delta Mass Appraisal    |

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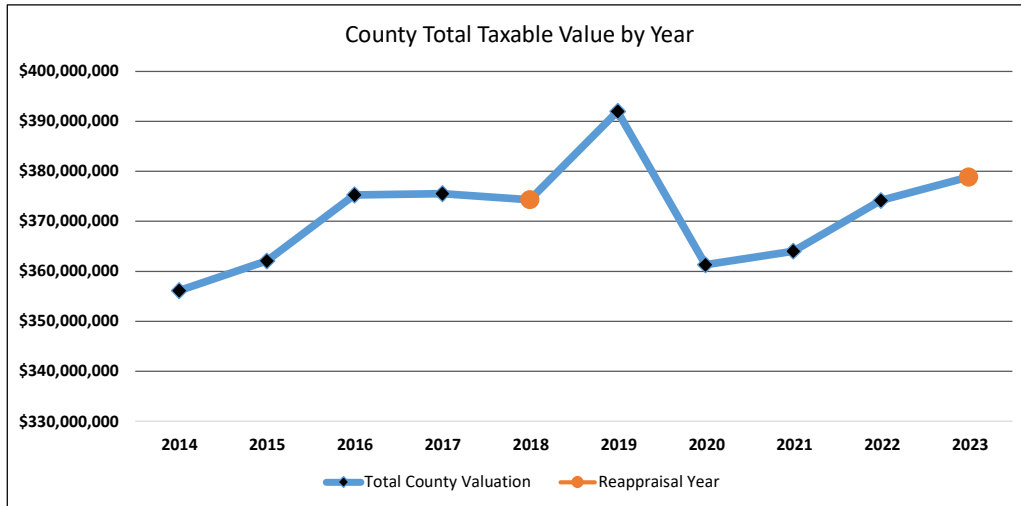
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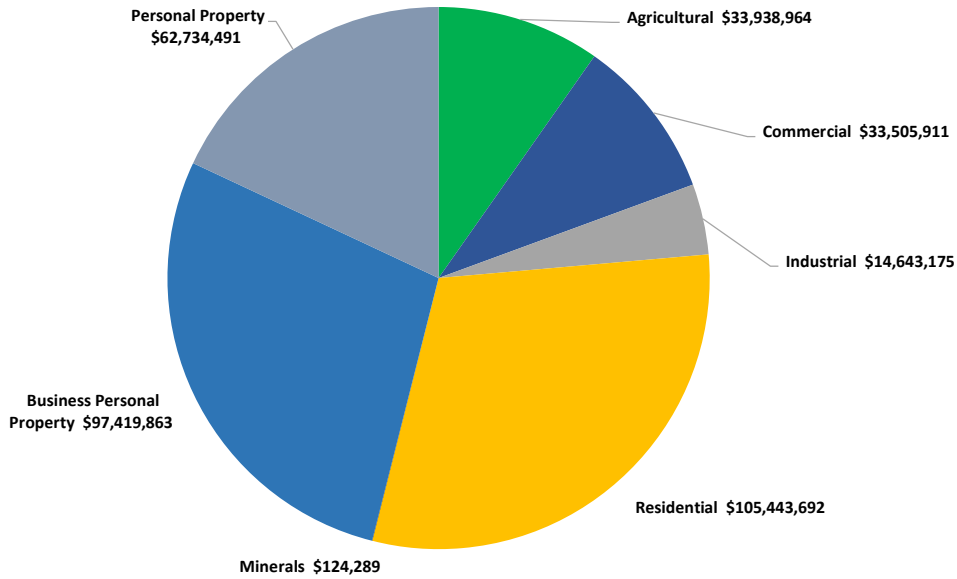
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Ashley  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 38.89                           | 34             | 5.49               | 6              | 7.21                 | 53             | 49.94                 | 29             |

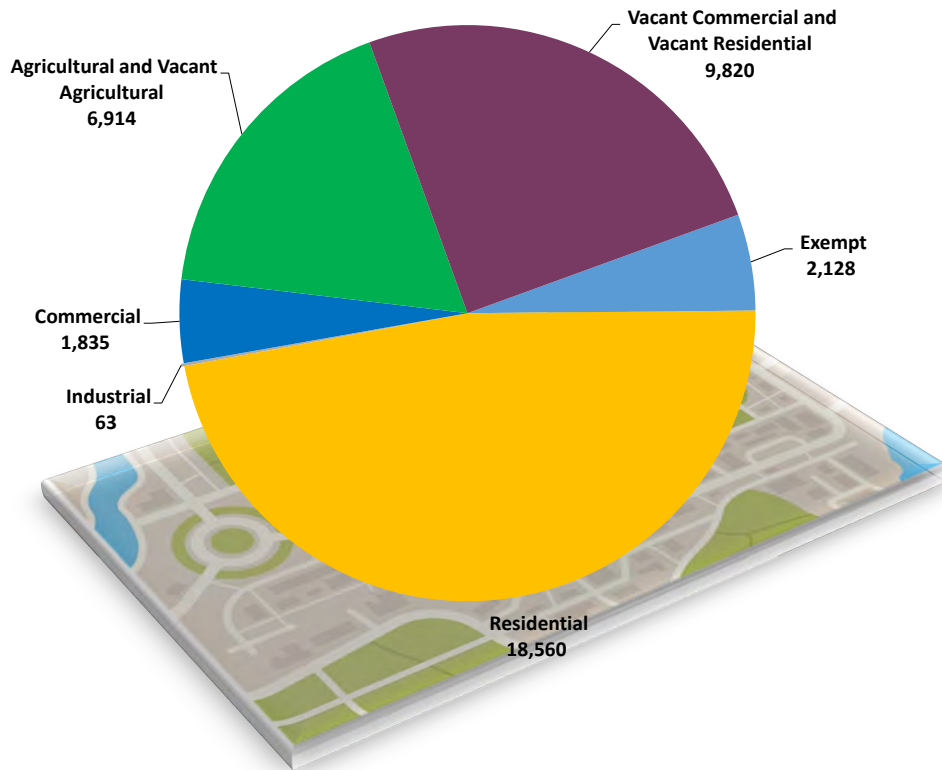
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Baxter County

|  |                                 |
|--|---------------------------------|
| Assessor                                   | The Honorable Jayme Nicholson   |
| Parcels (Reappraisal)*                     | 36,881                          |
| Current Reappraisal Cycle Ends             | 2026                            |
| Current Reappraisal Cycle Duration (Years) | 4                               |
| Agricultural Region                        | Ozark                           |
| Reappraisal Contractor                     | Total Assessment Solutions Corp |

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 Those appear in ().

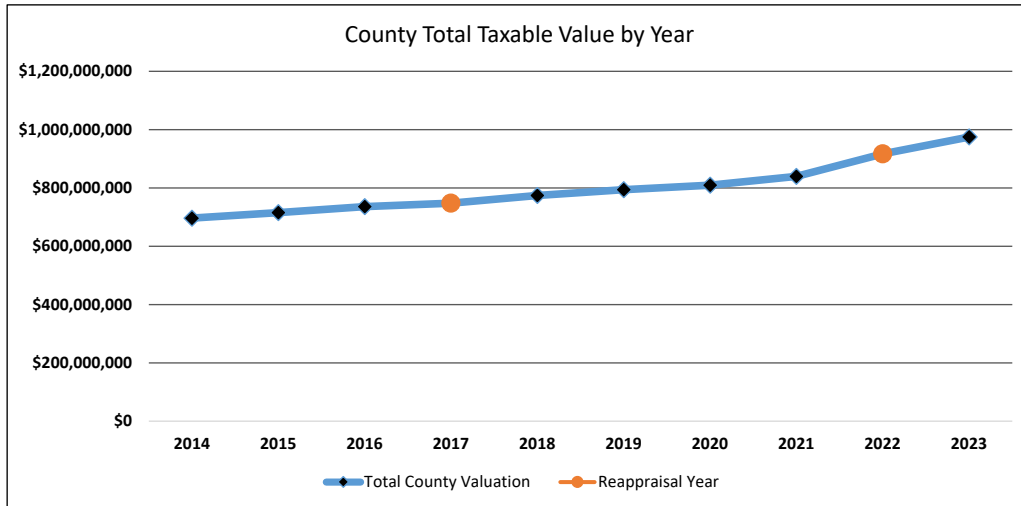
**PARCELS BY TYPE**



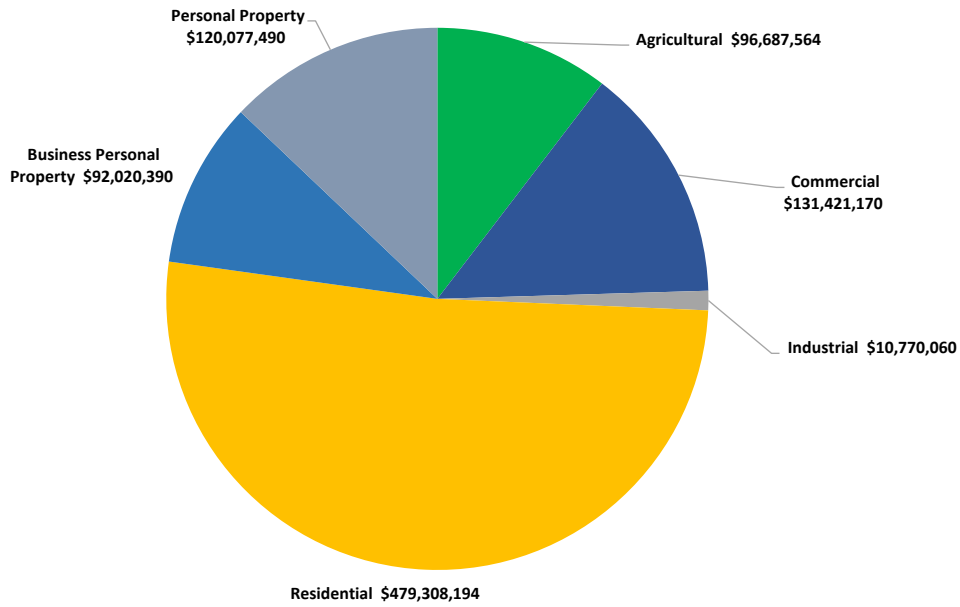
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Baxter  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 34.46                           | 67             | 4.91               | 20             | 8.50                 | 35             | 45.91                 | 58             |

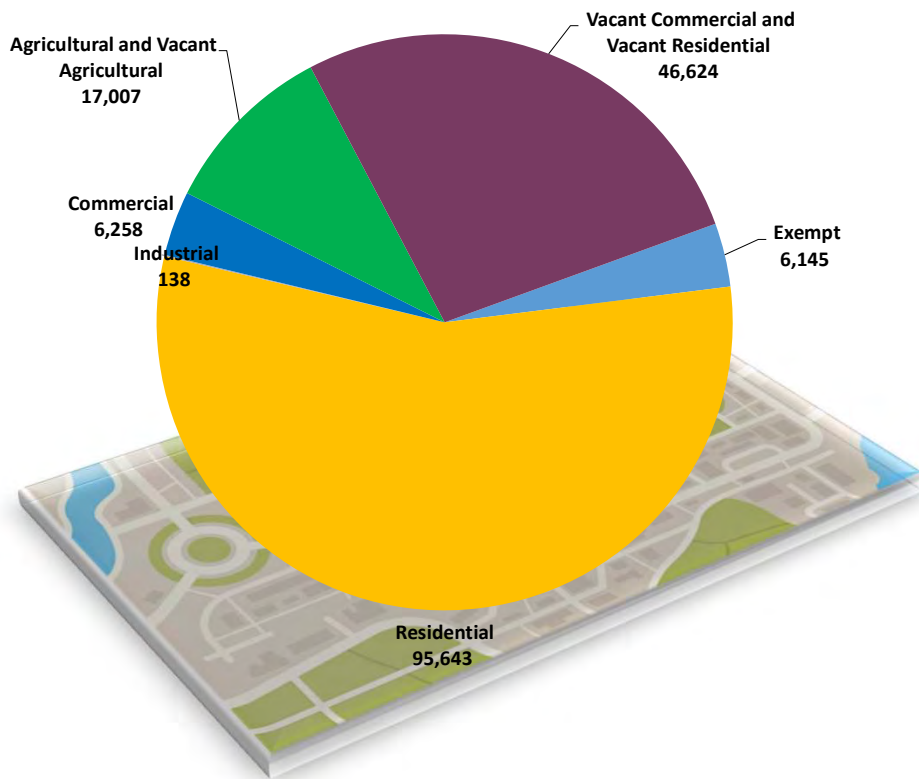
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Benton County

|   |                                      |
|---|--------------------------------------|
| <b>Assessor</b>                                   | <b>The Honorable Roderick Grieve</b> |
| <b>Parcels (Reappraisal)*</b>                     | <b>156,097</b>                       |
| <b>Current Reappraisal Cycle Ends</b>             | <b>2024</b>                          |
| <b>Current Reappraisal Cycle Duration (Years)</b> | <b>3</b>                             |
| <b>Agricultural Region</b>                        | <b>Ozark</b>                         |
| <b>Reappraisal Contractor</b>                     | <b>In-House</b>                      |

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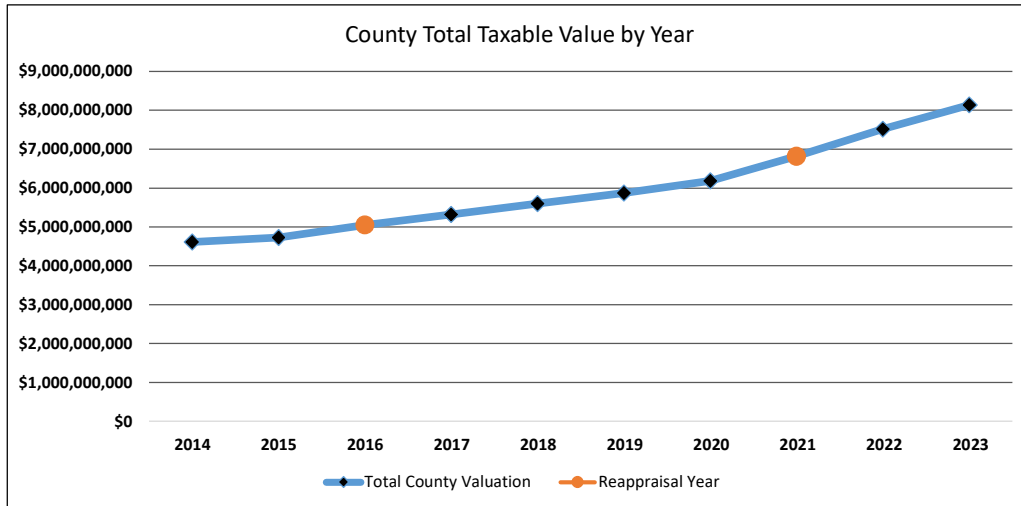
## PARCELS BY TYPE



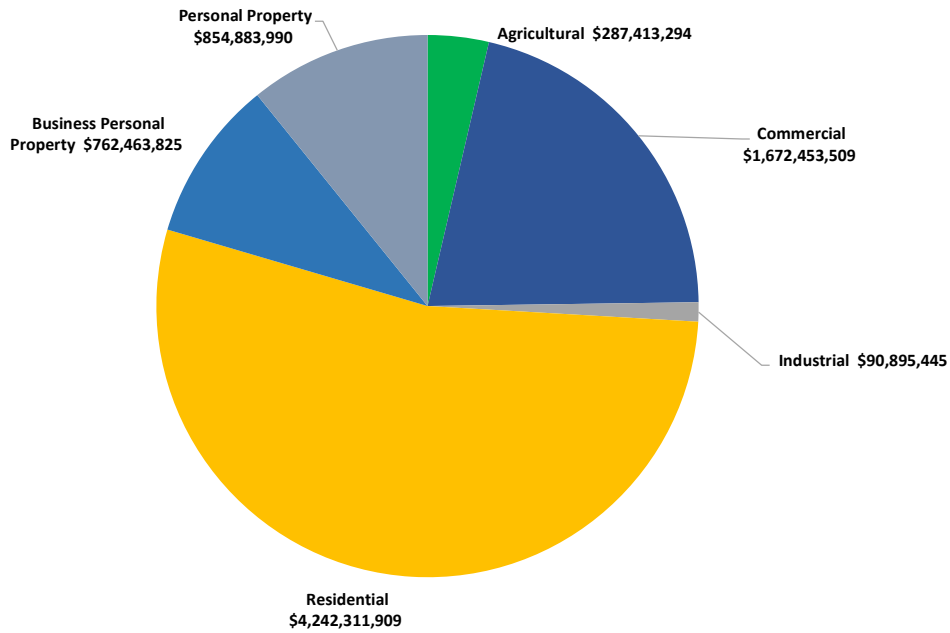
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 Mineral Real Property parcels are not included in the chart.

Benton  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 43.79                           | 3              | 4.82               | 22             | 8.19                 | 45             | 55.93                 | 2              |

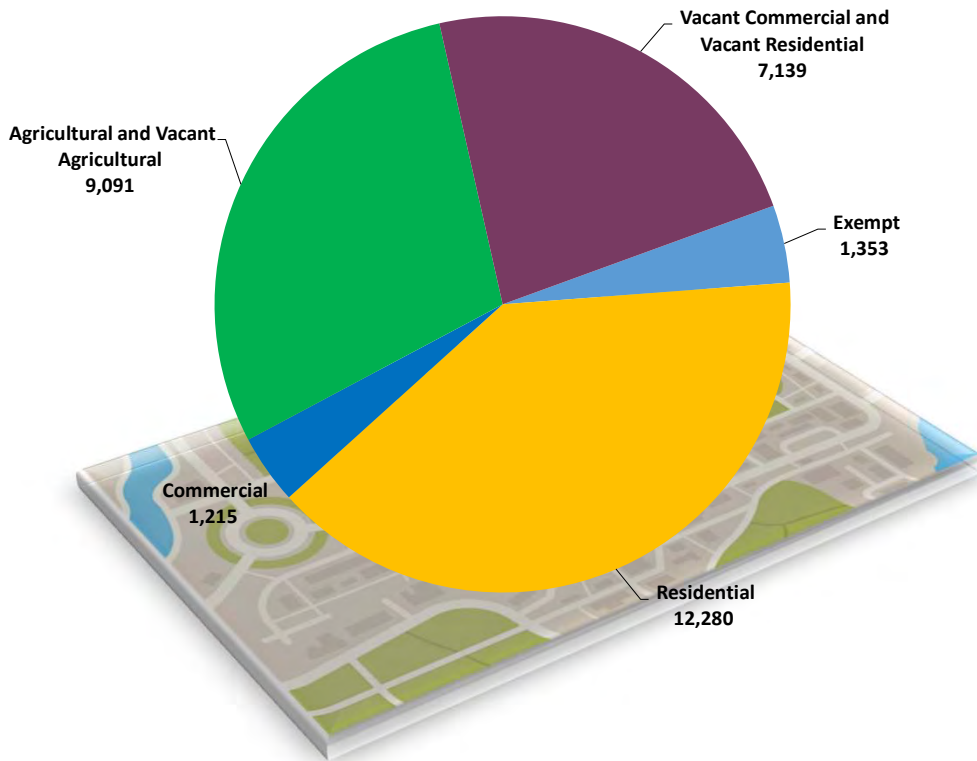
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[Millage Book | Arkansas Assessment Coordination Division](#)

# Boone County

|  |   |
|--|---|
| Assessor                                   | The Honorable Brandi Diffey               |
| Parcels (Reappraisal)*                     | 29,011                                    |
| Current Reappraisal Cycle Ends             | 2026                                      |
| Current Reappraisal Cycle Duration (Years) | 5   |
| Agricultural Region                        | Ozark                                     |
| Reappraisal Contractor                     | In-House(Total Assessment Solutions Corp) |

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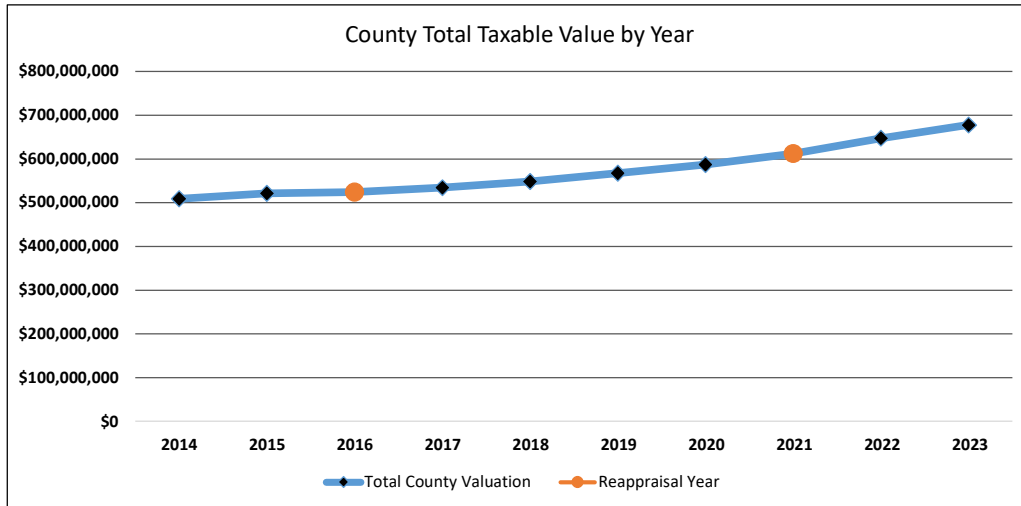
## PARCELS BY TYPE



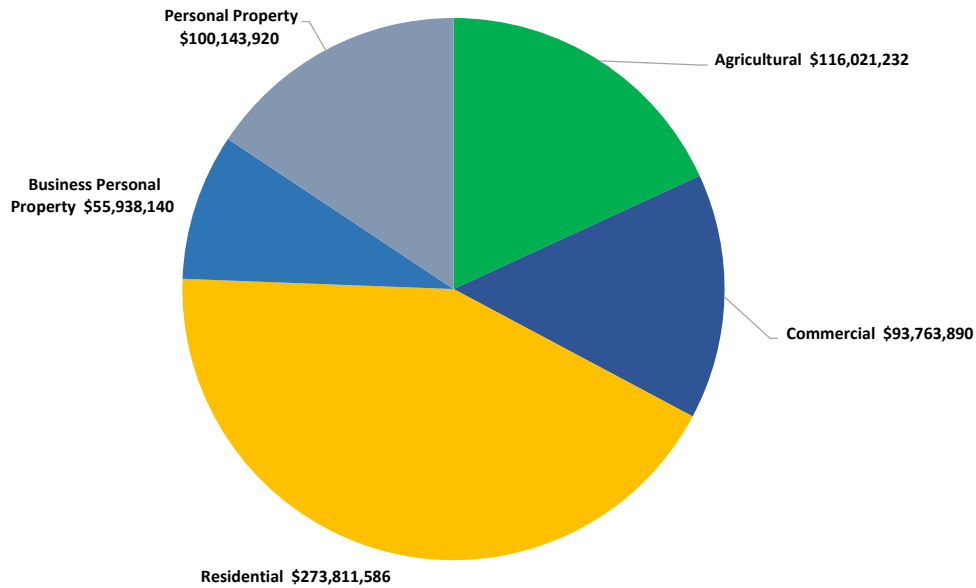
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Boone  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 37.26                           | 49             | 3.77               | 55             | 5.60                 | 68             | 45.12                 | 62             |

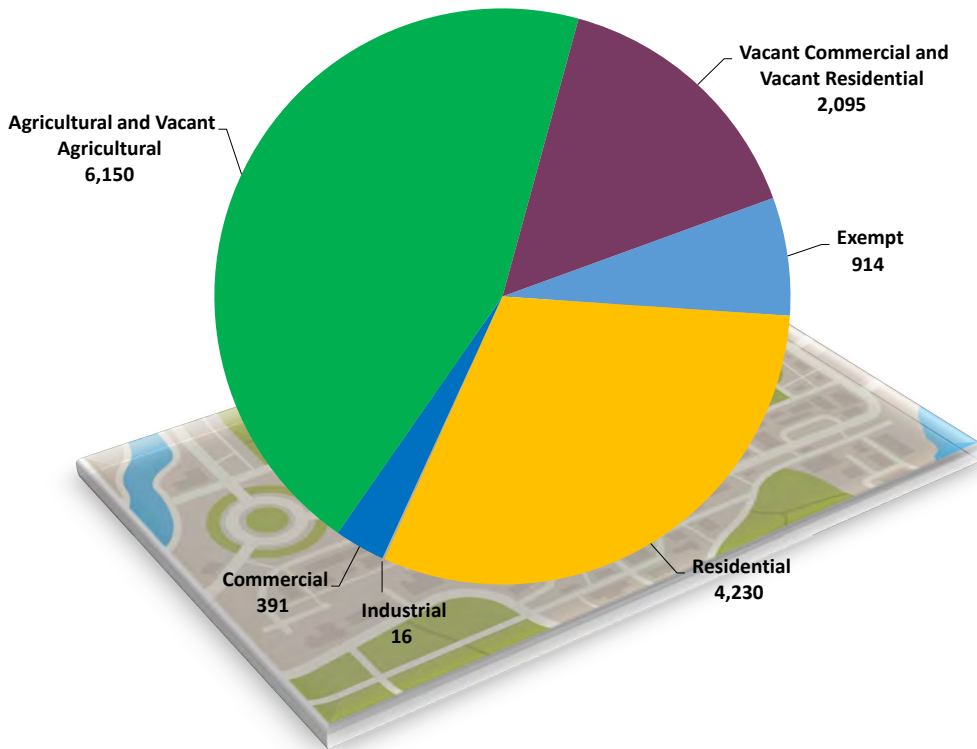
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Bradley County

|  |                                 |
|--|---------------------------------|
| Assessor                                   | The Honorable Stephanie Bigham  |
| Parcels (Reappraisal)*                     | 12,703                          |
| Current Reappraisal Cycle Ends             | 2025                            |
| Current Reappraisal Cycle Duration (Years) | 5                               |
| Agricultural Region                        | Southwest                       |
| Reappraisal Contractor                     | Total Assessment Solutions Corp |

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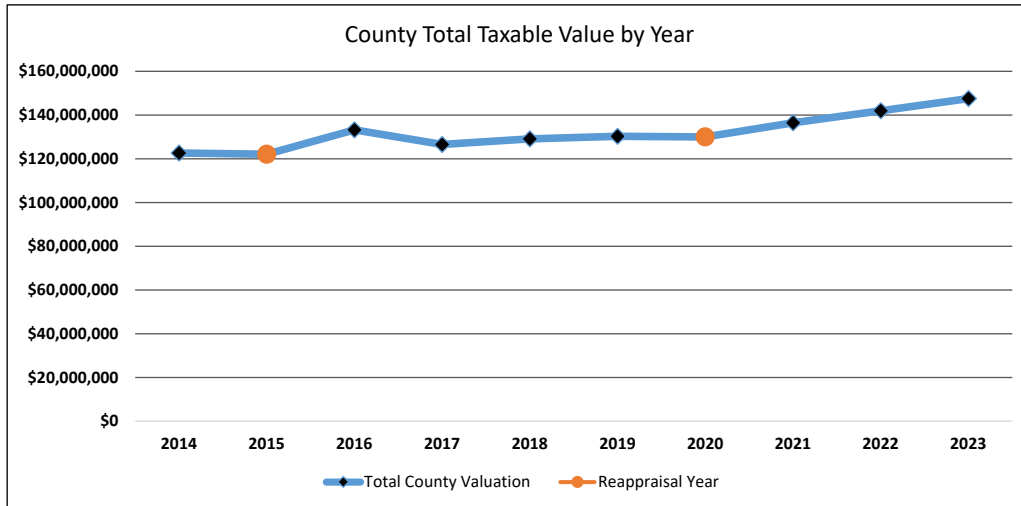
## PARCELS BY TYPE



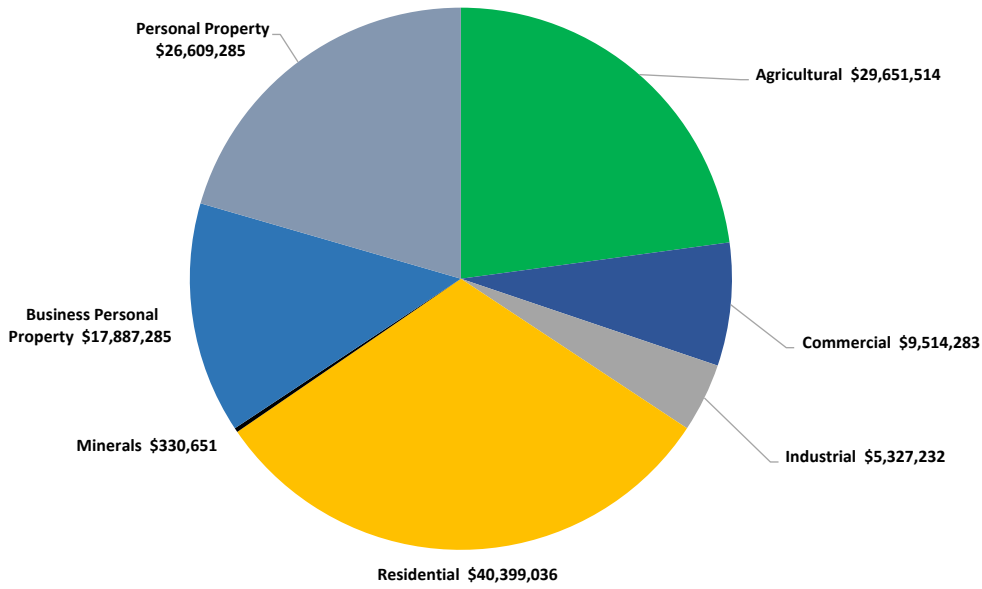
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Bradley  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 40.93                           | 11             | 3.80               | 52             | 9.40                 | 16             | 52.23                 | 12             |

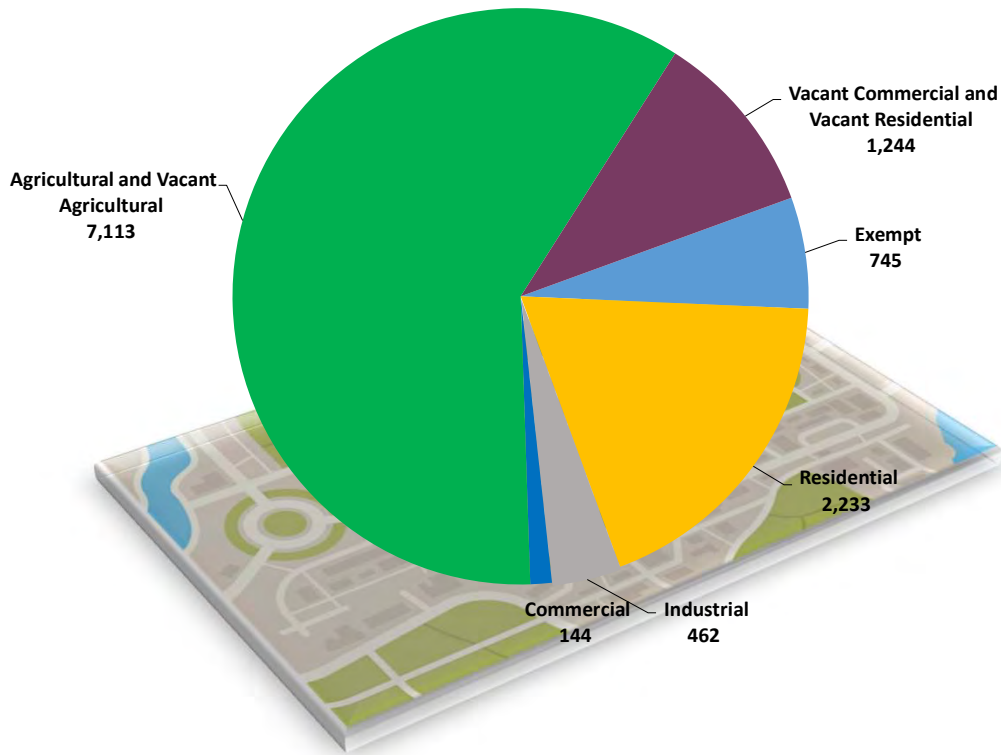
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[Millage Book | Arkansas Assessment Coordination Division](#)

# Calhoun County

|   |  |
|---|--|
| <b>Assessor</b>                                   | <b>The Honorable Teresa Carter</b>     |
| <b>Parcels (Reappraisal)*</b>                     | <b>9,679</b>                           |
| <b>Current Reappraisal Cycle Ends</b>             | <b>2025</b>                            |
| <b>Current Reappraisal Cycle Duration (Years)</b> | <b>5</b>                               |
| <b>Agricultural Region</b>                        | <b>Southwest</b>                       |
| <b>Reappraisal Contractor</b>                     | <b>Total Assessment Solutions Corp</b> |

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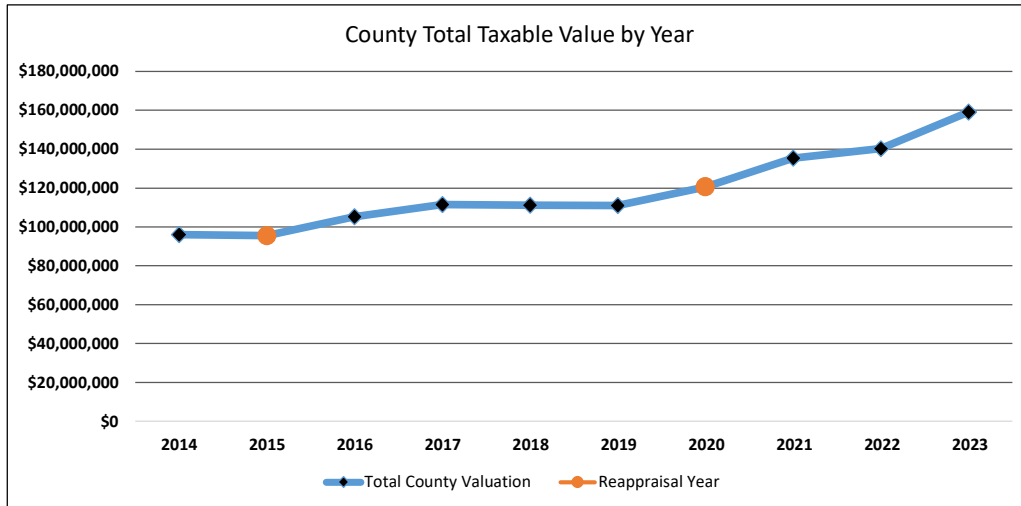
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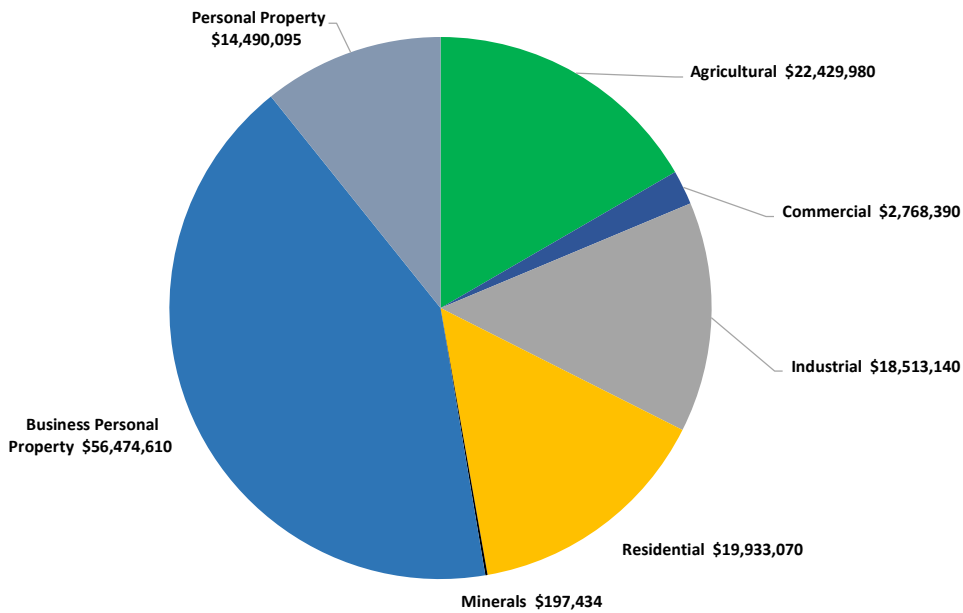
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Calhoun  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 36.44                           | 57             | 5.35               | 7              | 8.30                 | 42             | 47.80                 | 42             |

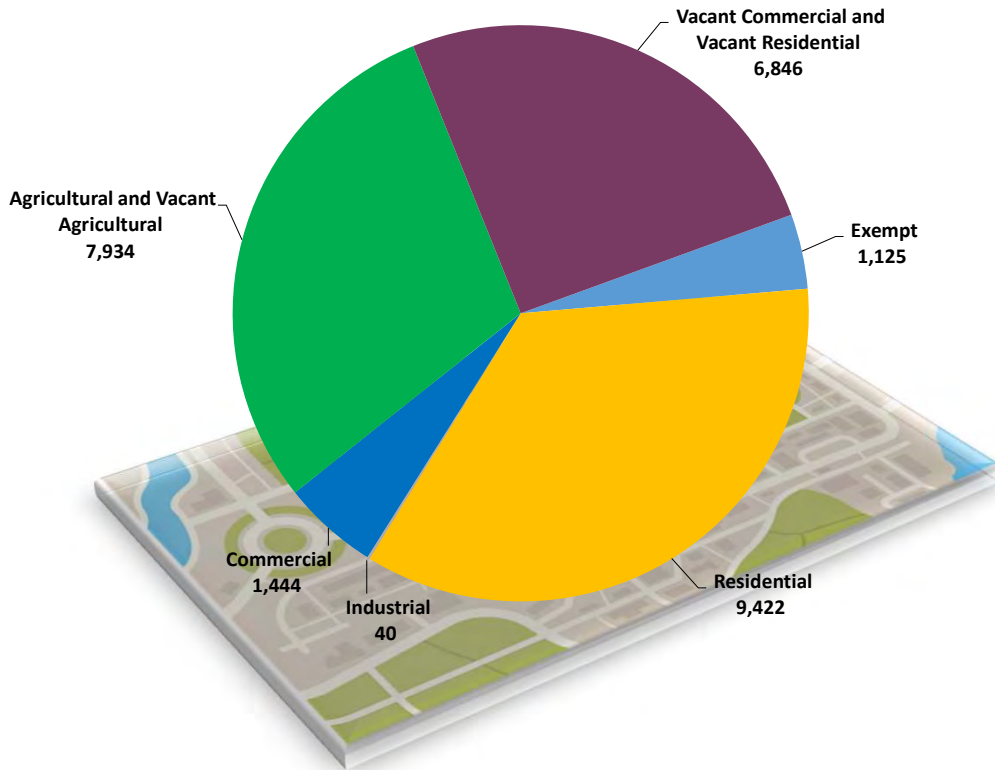
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Carroll County

|  |                                |
|--|--------------------------------|
| Assessor                                   | The Honorable Jeannie Davidson |
| Parcels (Reappraisal)*                     | 25,619                         |
| Current Reappraisal Cycle Ends             | 2025                           |
| Current Reappraisal Cycle Duration (Years) | 3                              |
| Agricultural Region                        | Ozark                          |
| Reappraisal Contractor                     | Arkansas CAMA Technology       |

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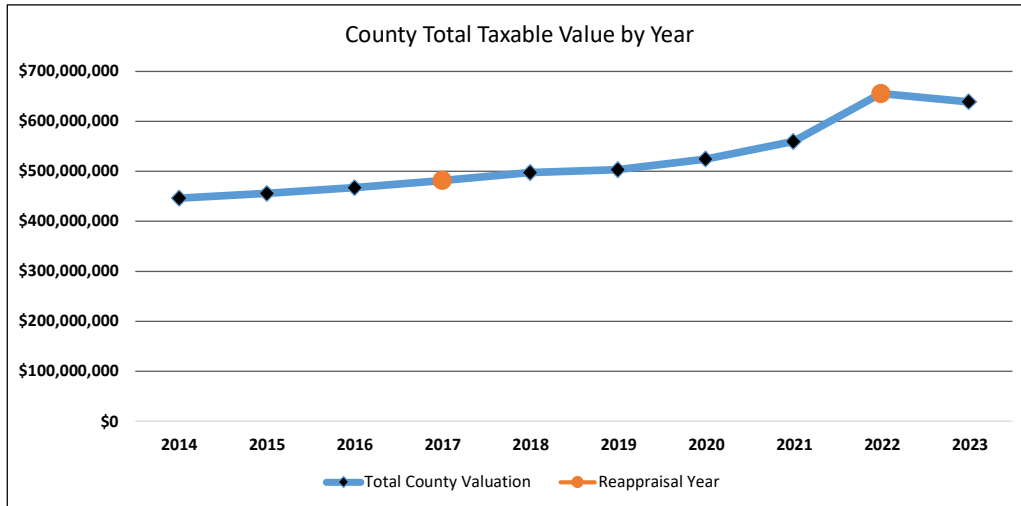
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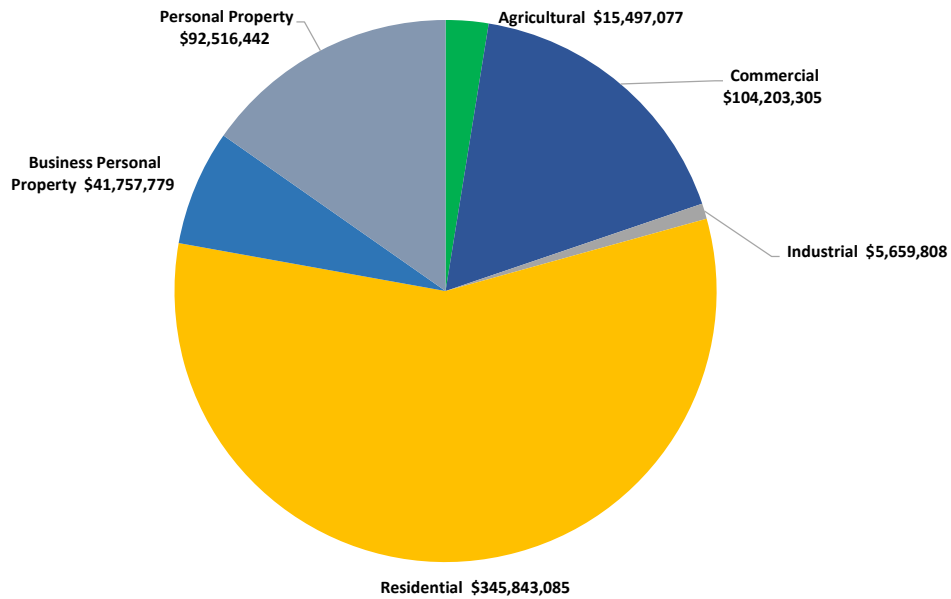
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Carroll  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 36.50                           | 56             | 4.38               | 31             | 10.00                | 5              | 47.75                 | 43             |

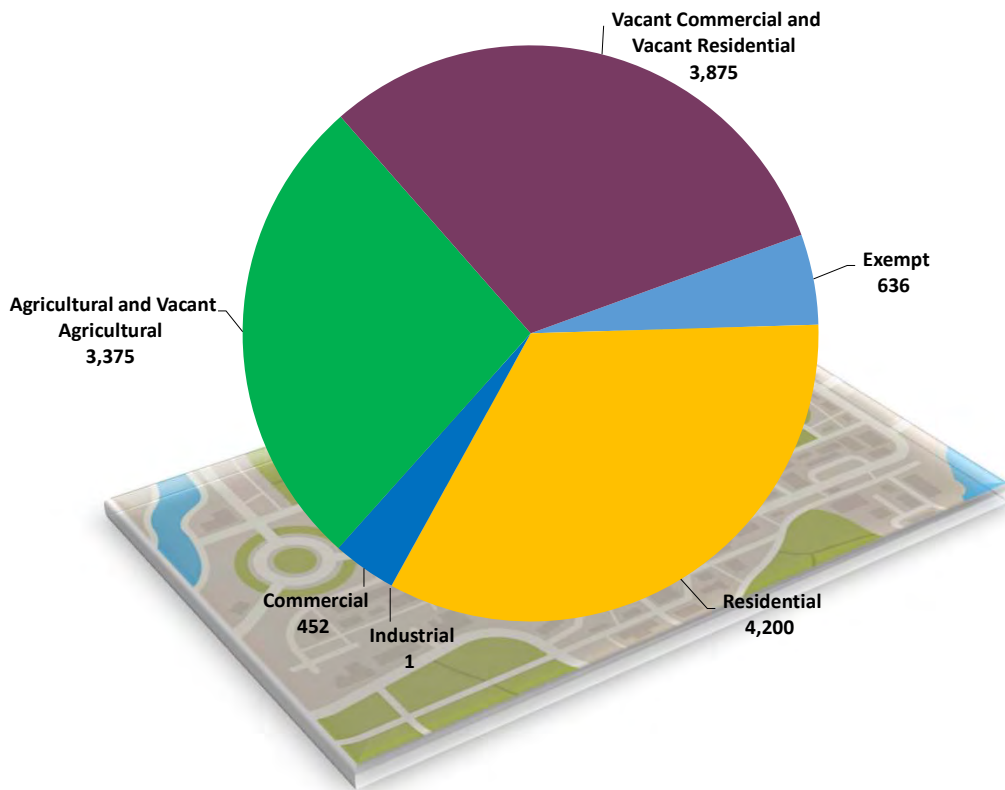
More detailed information on millages is available at <https://www.arkansasassessment.com/>  
[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Chicot County

|   |  |
|---|--|
| <b>Assessor</b>                                   | <b>The Honorable Faye Tate</b>         |
| <b>Parcels (Reappraisal)*</b>                     | <b>11,792</b>                          |
| <b>Current Reappraisal Cycle Ends</b>             | <b>2024</b>                            |
| <b>Current Reappraisal Cycle Duration (Years)</b> | <b>5</b>                               |
| <b>Agricultural Region</b>                        | <b>Delta</b>                           |
| <b>Reappraisal Contractor</b>                     | <b>Total Assessment Solutions Corp</b> |

In house counties perform their own field work, data entry, valuation, and more.  
 Some In-House counties may contract out their appraisal manager position.  
 Those appear in ().

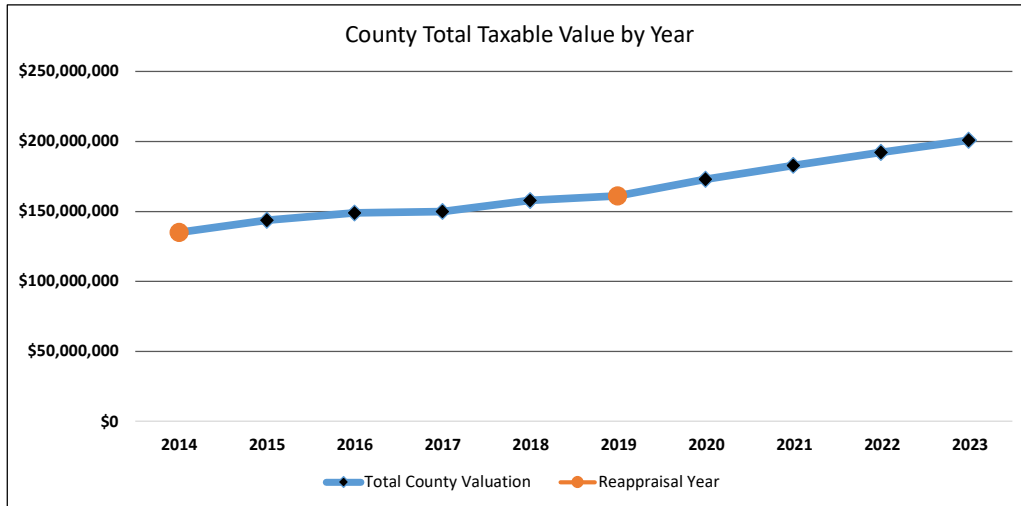
## PARCELS BY TYPE



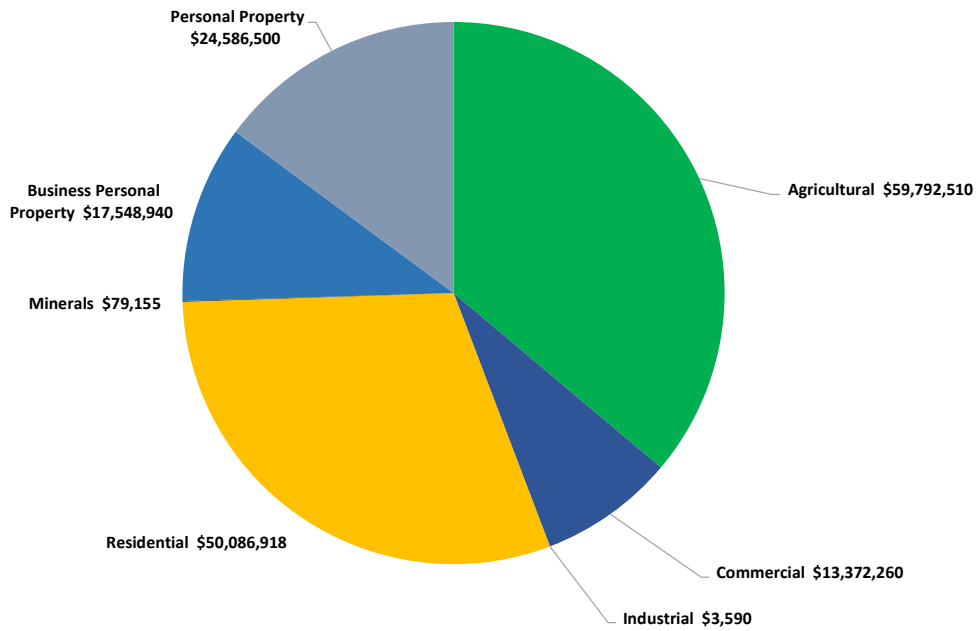
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Chicot  
County cont.



### 2023 TAXABLE VALUE BY CATEGORY



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 38.16                           | 38             | 3.20               | 60             | 10.00                | 5              | 49.53                 | 32             |

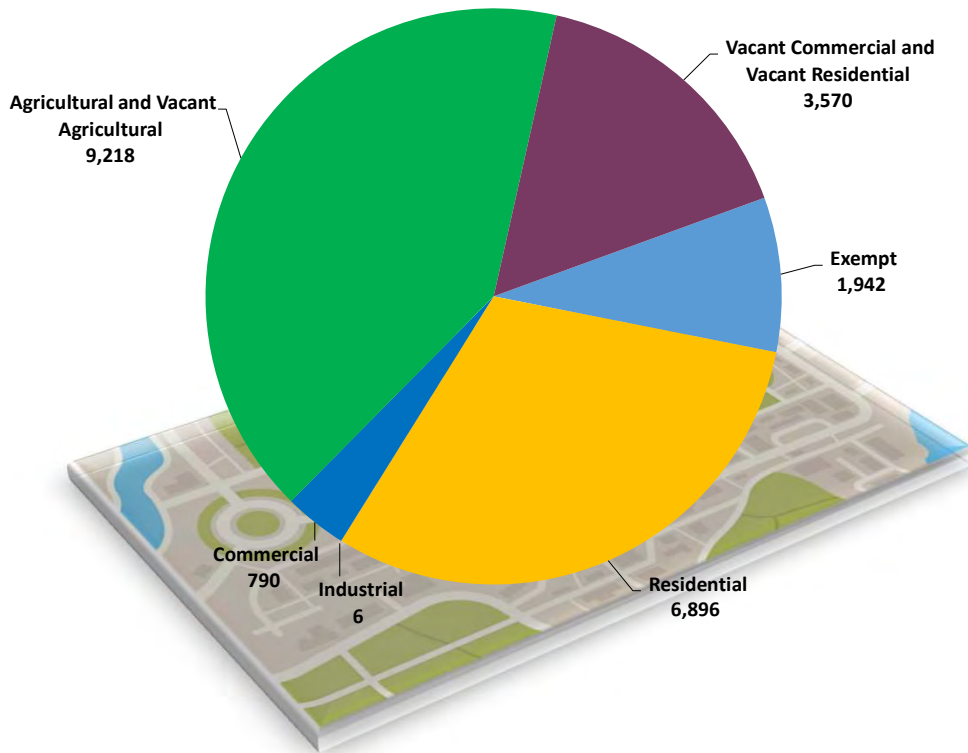
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[Millage Book | Arkansas Assessment Coordination Division](#)

# Clark County

|   |  |
|---|--|
| <b>Assessor</b>                                   | <b>The Honorable Mona Vance</b>        |
| <b>Parcels (Reappraisal)*</b>                     | <b>20,022</b>                          |
| <b>Current Reappraisal Cycle Ends</b>             | <b>2025</b>                            |
| <b>Current Reappraisal Cycle Duration (Years)</b> | <b>5</b>                               |
| <b>Agricultural Region</b>                        | <b>Southwest</b>                       |
| <b>Reappraisal Contractor</b>                     | <b>Total Assessment Solutions Corp</b> |

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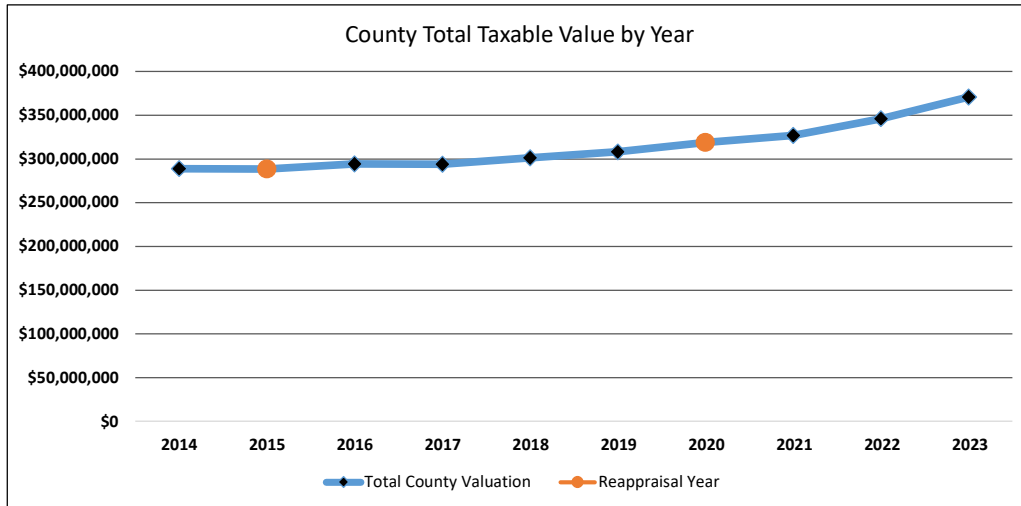
## PARCELS BY TYPE



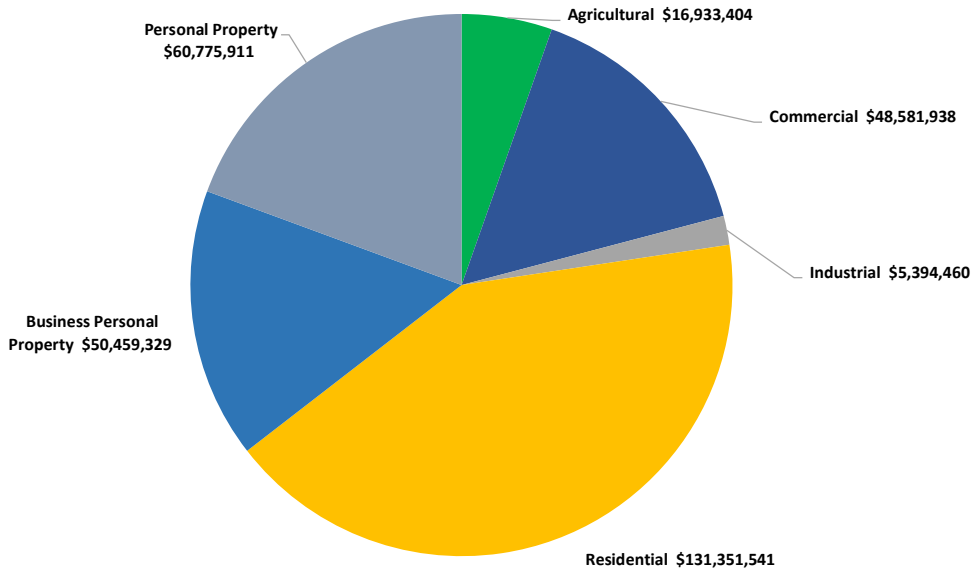
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Clark  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 43.11                           | 4              | 5.06               | 15             | 7.10                 | 54             | 52.93                 | 8              |

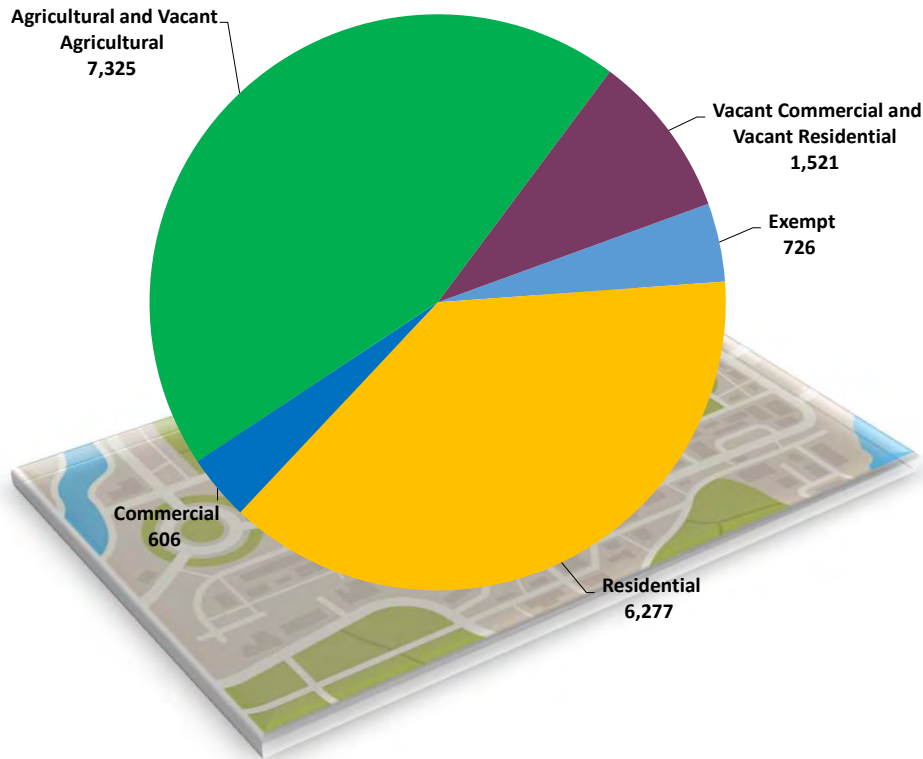
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Clay County

|   |  |
|---|--|
| <b>Assessor</b>                                   | <b>The Honorable Tracy Gurley</b>                |
| <b>Parcels (Reappraisal)*</b>                     | <b>14,475</b>                                    |
| <b>Current Reappraisal Cycle Ends</b>             | <b>2027</b>                                      |
| <b>Current Reappraisal Cycle Duration (Years)</b> | <b>4</b>   |
| <b>Agricultural Region</b>                        | <b>Delta</b>                                     |
| <b>Reappraisal Contractor</b>                     | <b>In-House(Total Assessment Solutions Corp)</b> |

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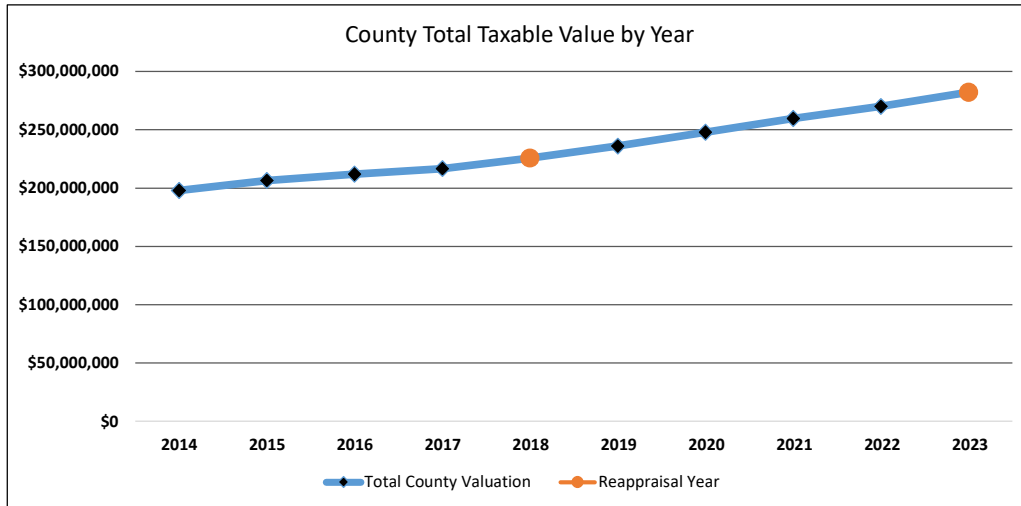
## PARCELS BY TYPE



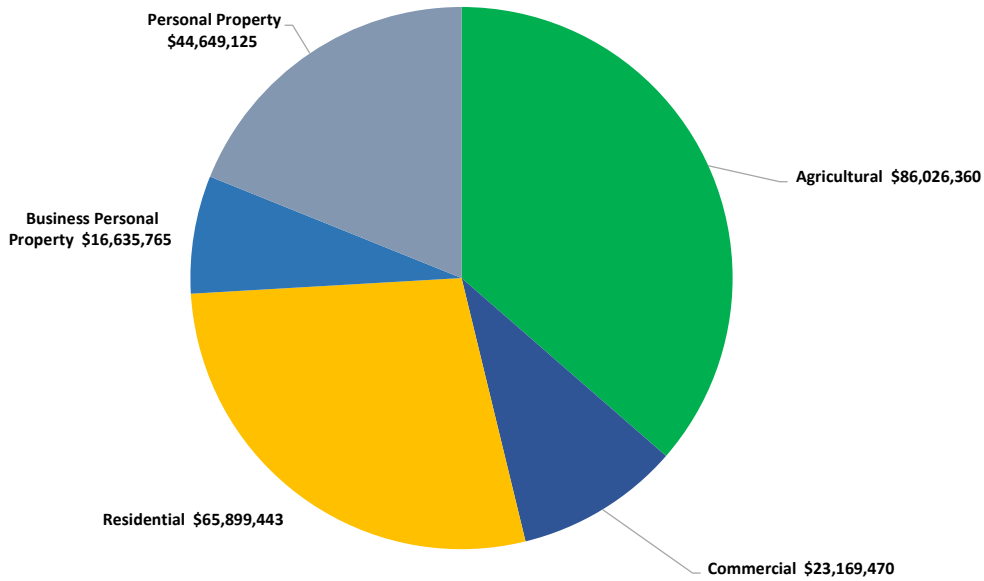
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Clay  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 34.79                           | 66             | 4.99               | 18             | 10.00                | 5              | 48.53                 | 39             |

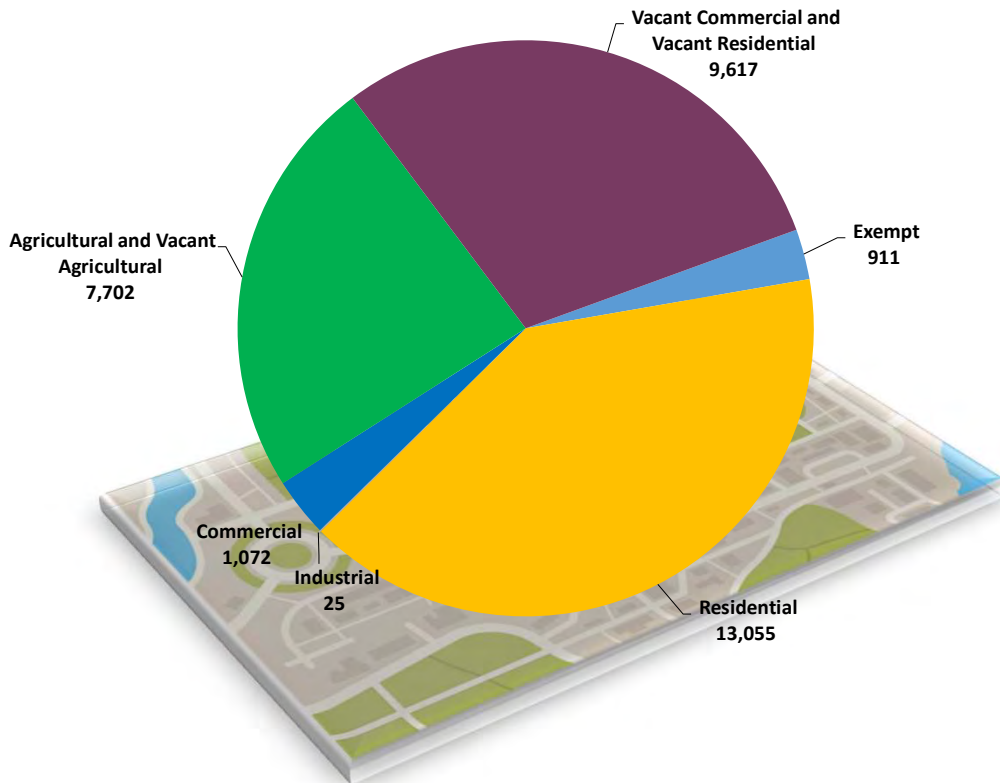
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Cleburne County

|  |                               |
|--|-------------------------------|
| Assessor                                   | The Honorable Rachelle Miller |
| Parcels (Reappraisal)*                     | 31,313                        |
| Current Reappraisal Cycle Ends             | 2025                          |
| Current Reappraisal Cycle Duration (Years) | 3                             |
| Agricultural Region                        | Ozark                         |
| Reappraisal Contractor                     | Arkansas CAMA Technology      |

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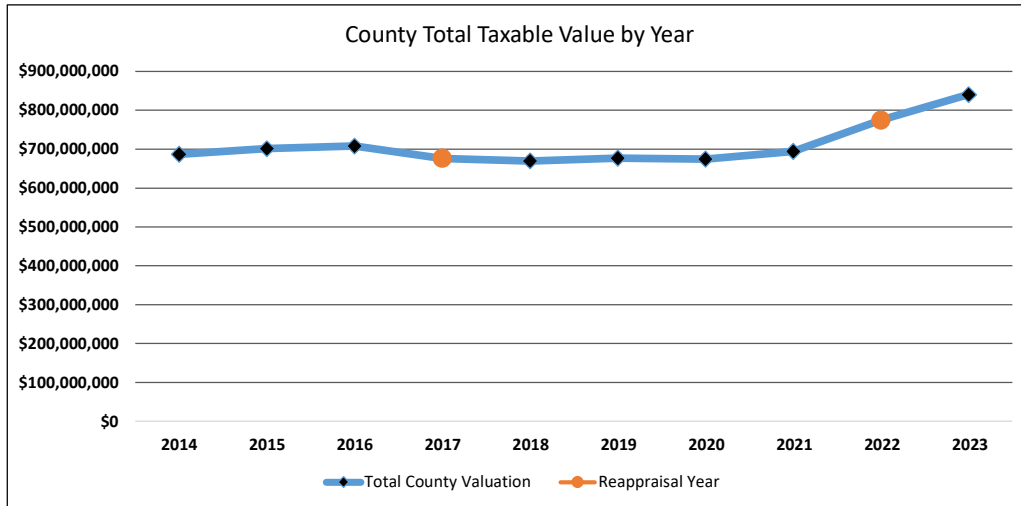
## PARCELS BY TYPE



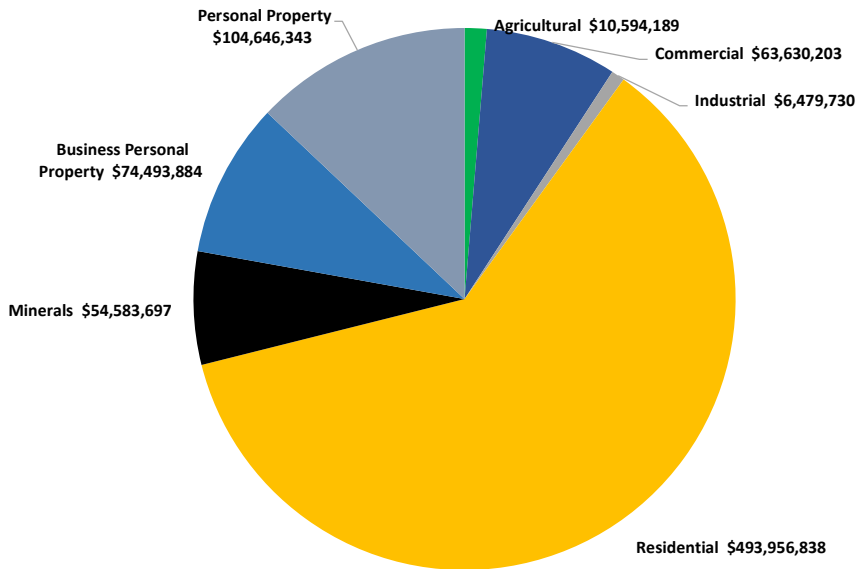
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Cleburne  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 35.99                           | 61             | 4.68               | 24             | 5.10                 | 70             | 43.10                 | 69             |

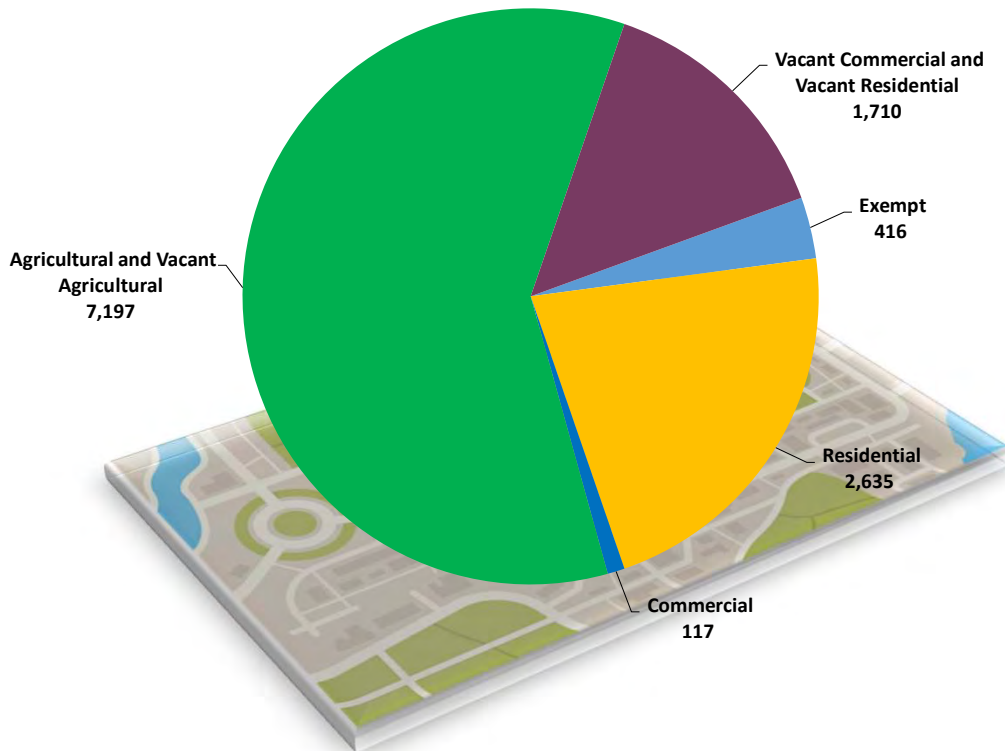
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Cleveland County

|   |                                     |
|---|-------------------------------------|
| <b>Assessor</b>                                   | <b>The Honorable Barbara Reaves</b> |
| <b>Parcels (Reappraisal)*</b>                     | <b>11,184</b>                       |
| <b>Current Reappraisal Cycle Ends</b>             | <b>2024</b>                         |
| <b>Current Reappraisal Cycle Duration (Years)</b> | <b>5</b>                            |
| <b>Agricultural Region</b>                        | <b>Southwest</b>                    |
| <b>Reappraisal Contractor</b>                     | <b>Delta Mass Appraisal</b>         |

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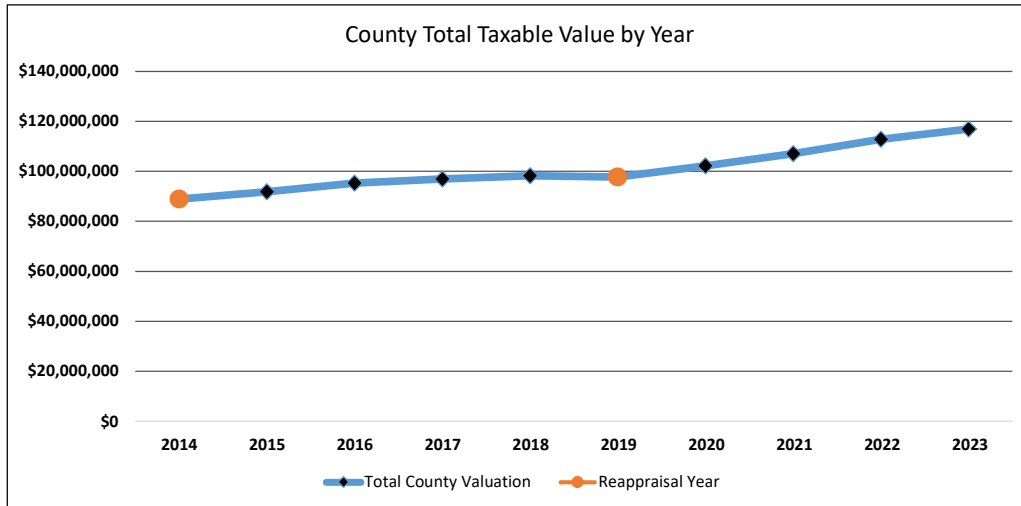
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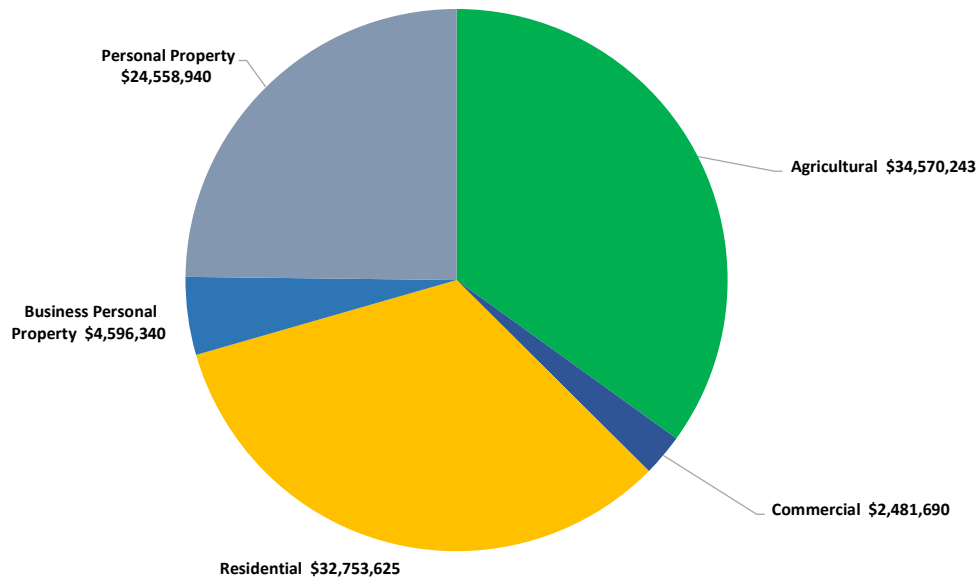
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Cleveland  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 38.24                           | 37             | 3.90               | 50             | 9.00                 | 19             | 48.54                 | 38             |

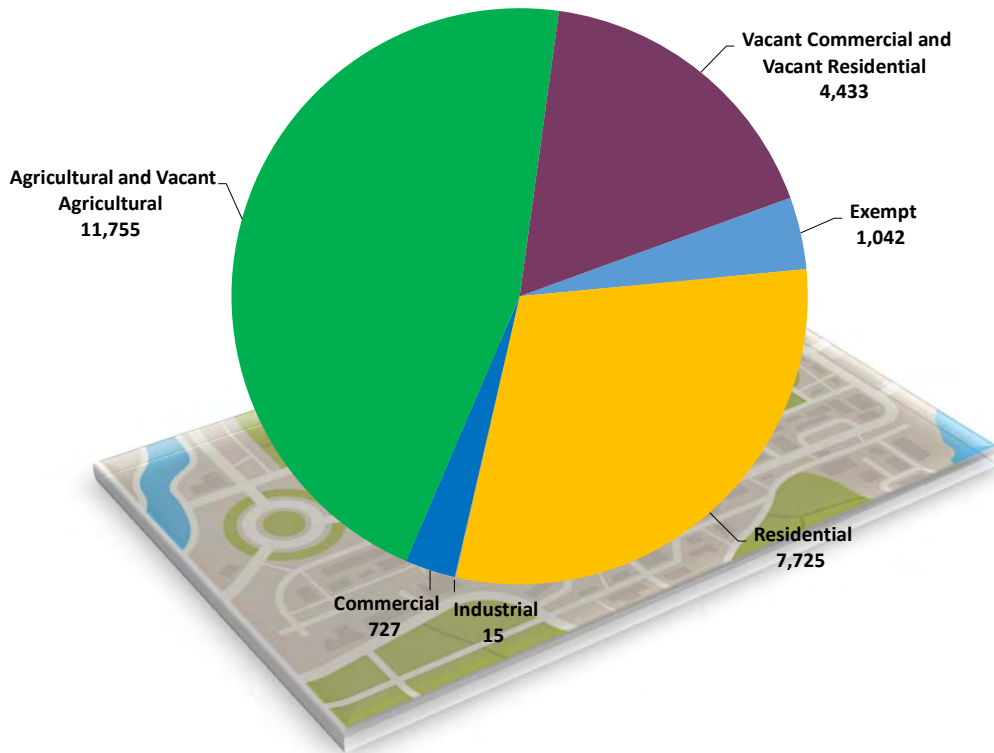
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Columbia County

|  |                                 |
|--|---------------------------------|
| Assessor                                   | The Honorable Shannon Hair      |
| Parcels (Reappraisal)*                     | 24,152                          |
| Current Reappraisal Cycle Ends             | 2027                            |
| Current Reappraisal Cycle Duration (Years) | 4                               |
| Agricultural Region                        | Southwest                       |
| Reappraisal Contractor                     | Total Assessment Solutions Corp |

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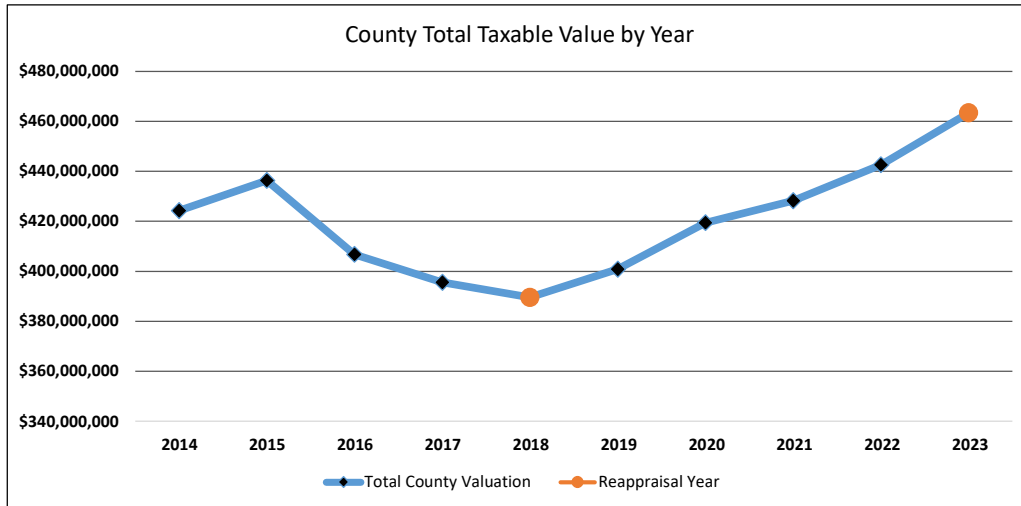
## PARCELS BY TYPE



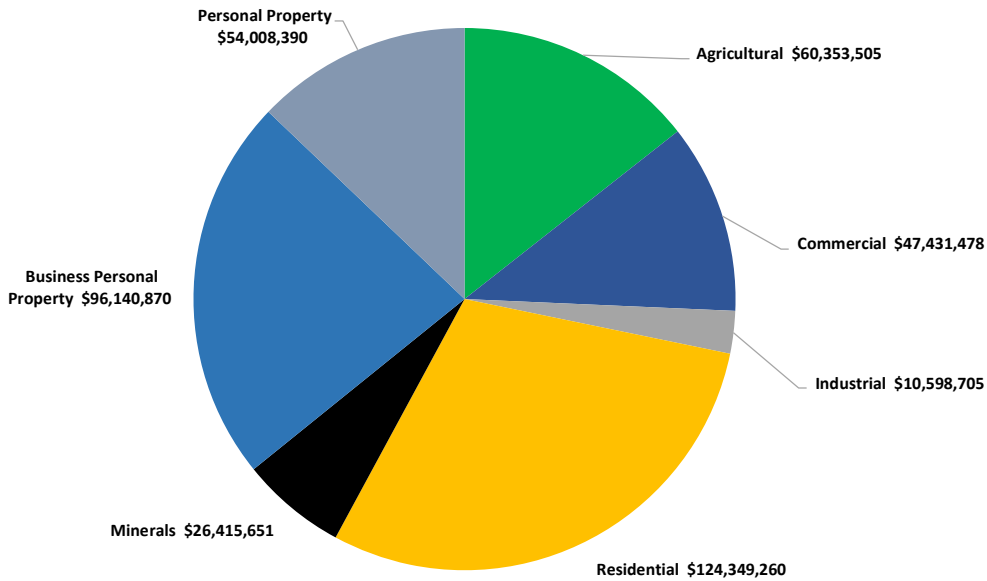
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Columbia  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 35.33                           | 64             | 4.80               | 23             | 9.00                 | 19             | 47.00                 | 48             |

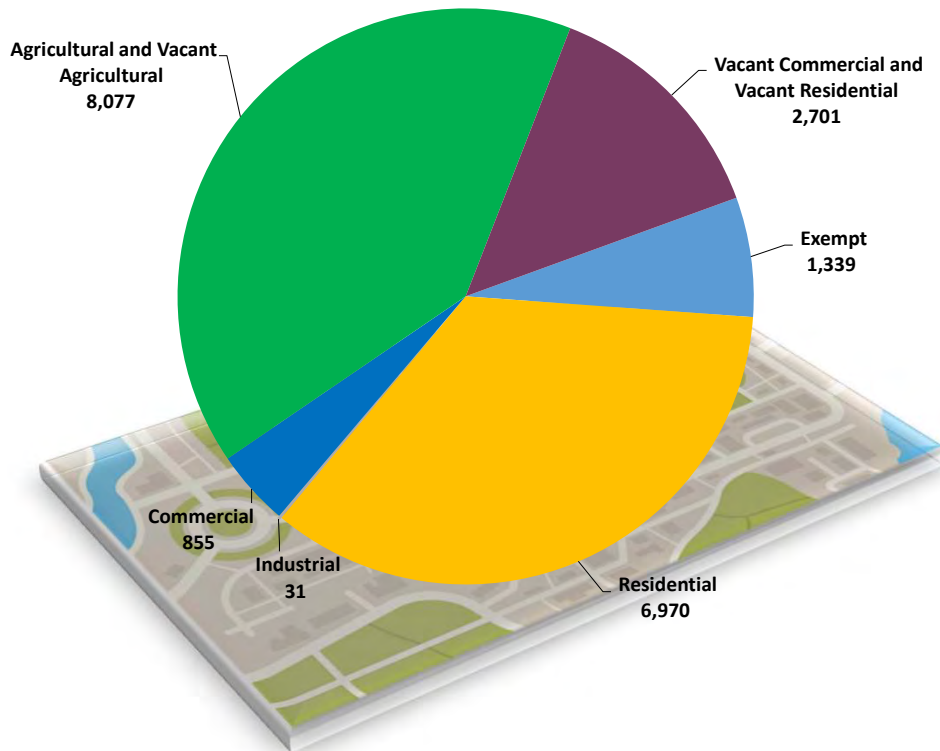
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Conway County

|  |                             |
|--|-----------------------------|
| Assessor                                   | The Honorable Mark Stobaugh |
| Parcels (Reappraisal)*                     | 18,165                      |
| Current Reappraisal Cycle Ends             | 2026                        |
| Current Reappraisal Cycle Duration (Years) | 4                           |
| Agricultural Region                        | Ozark                       |
| Reappraisal Contractor                     | Arkansas CAMA Technology    |

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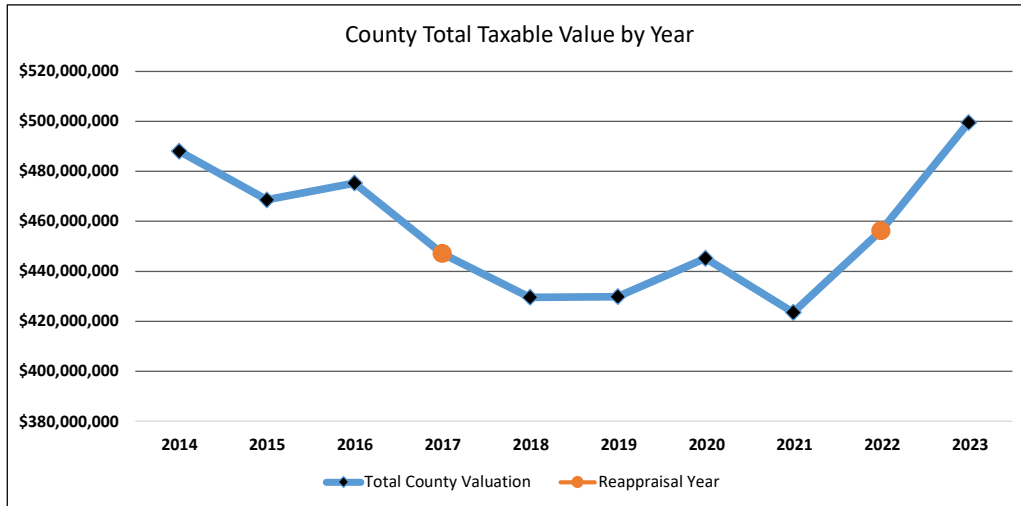
## PARCELS BY TYPE



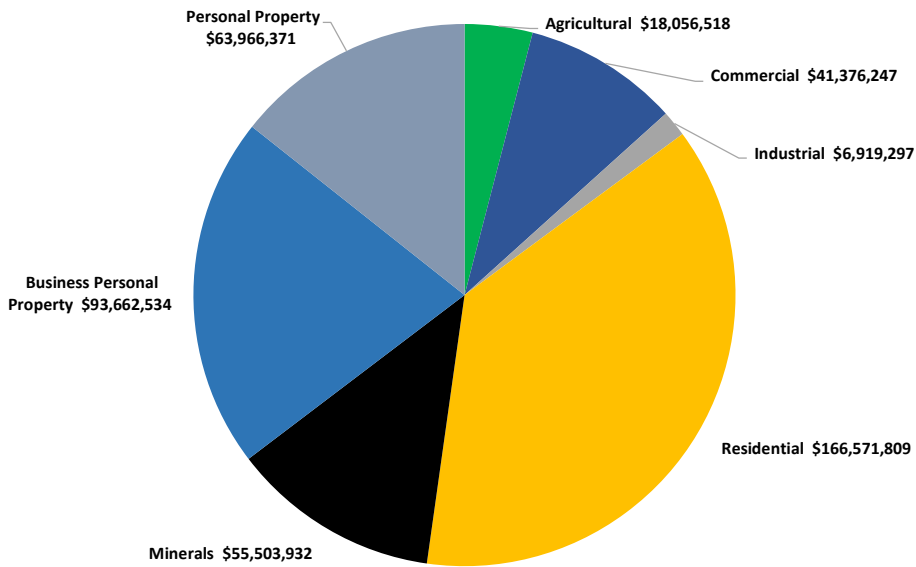
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Conway  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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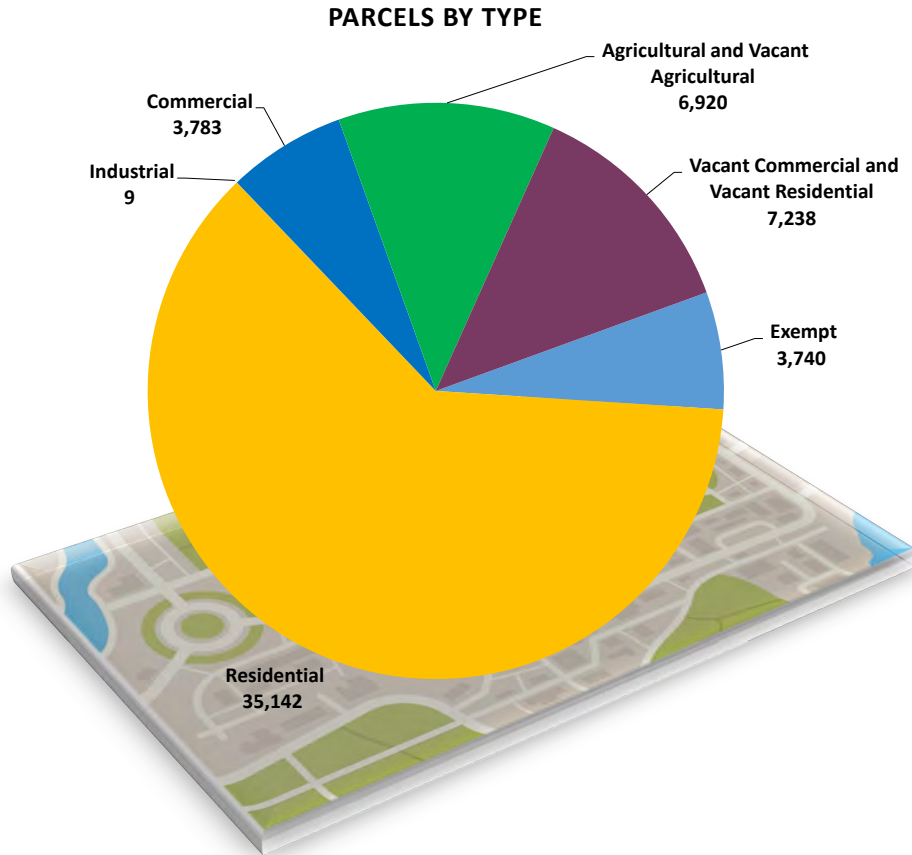
|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 38.94                           | 33             | 4.63               | 26             | 9.80                 | 10             | 50.43                 | 22             |

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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Craighead County

|  |                             |
|--|-----------------------------|
| Assessor                                   | The Honorable Hannah Towell |
| Parcels (Reappraisal)*                     | 52,267                      |
| Current Reappraisal Cycle Ends             | 2026                        |
| Current Reappraisal Cycle Duration (Years) | 4                           |
| Agricultural Region                        | Delta                       |
| Reappraisal Contractor                     | Delta Mass Appraisal        |

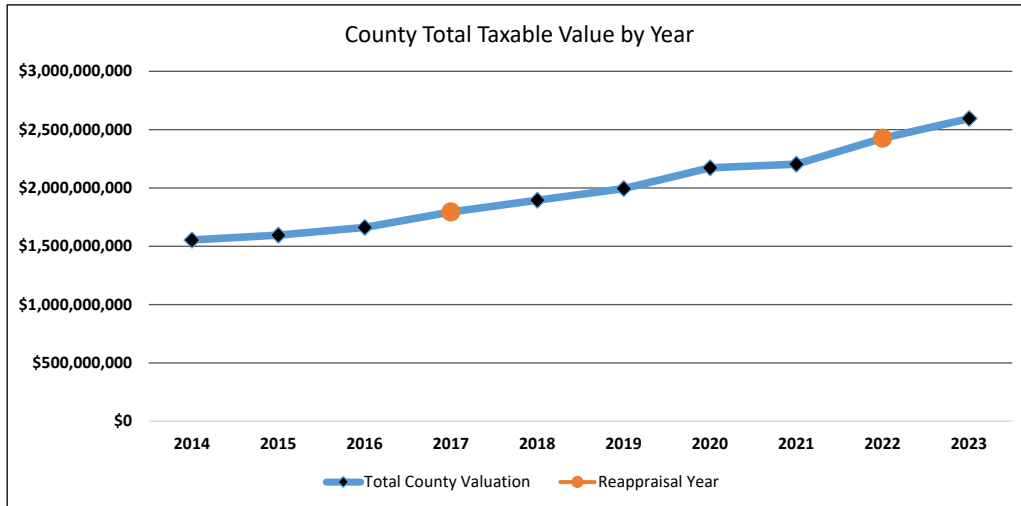
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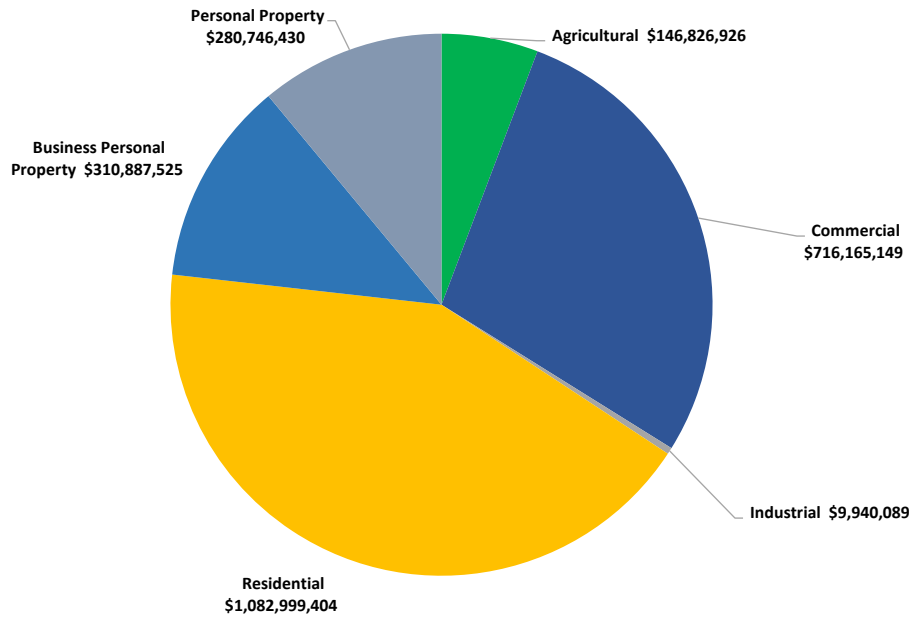
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Craighead  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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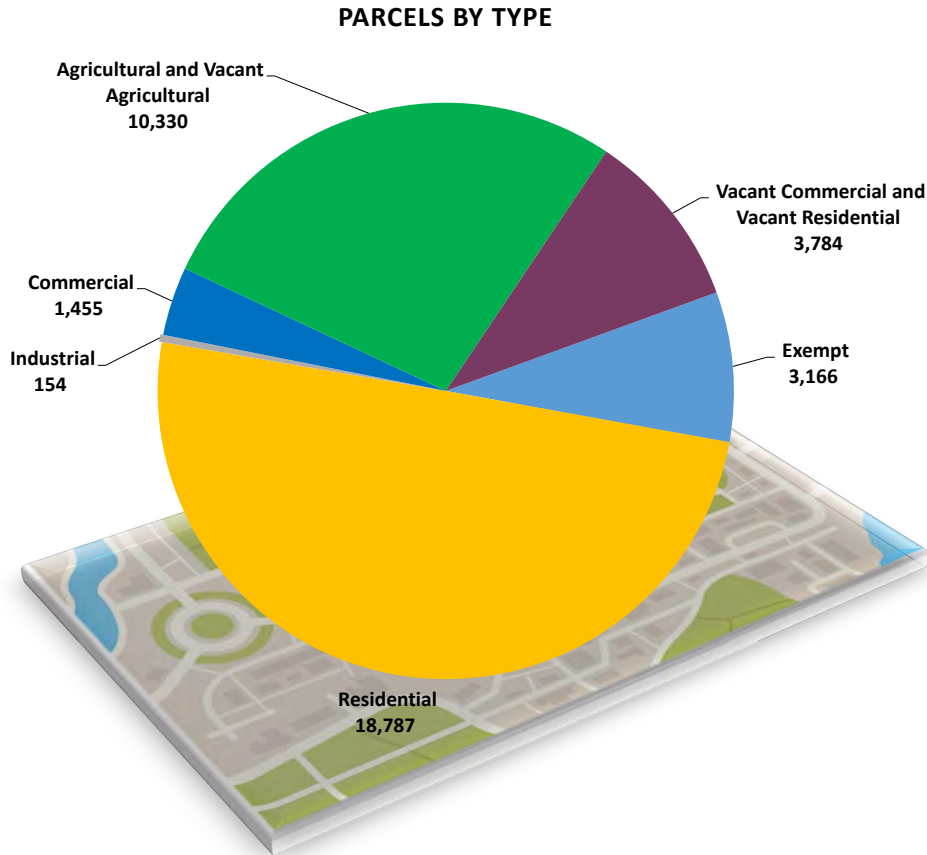
|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 38.59                           | 36             | 2.23               | 68             | 6.86                 | 55             | 46.79                 | 52             |

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[Millage Book | Arkansas Assessment Coordination Division](#)

# Crawford County

|  |                             |
|--|-----------------------------|
| Assessor                                   | The Honorable Sandra Heiner |
| Parcels (Reappraisal)*                     | 34,162                      |
| Current Reappraisal Cycle Ends             | 2027                        |
| Current Reappraisal Cycle Duration (Years) | 4                           |
| Agricultural Region                        | Ozark                       |
| Reappraisal Contractor                     | Arkansas CAMA Technology    |

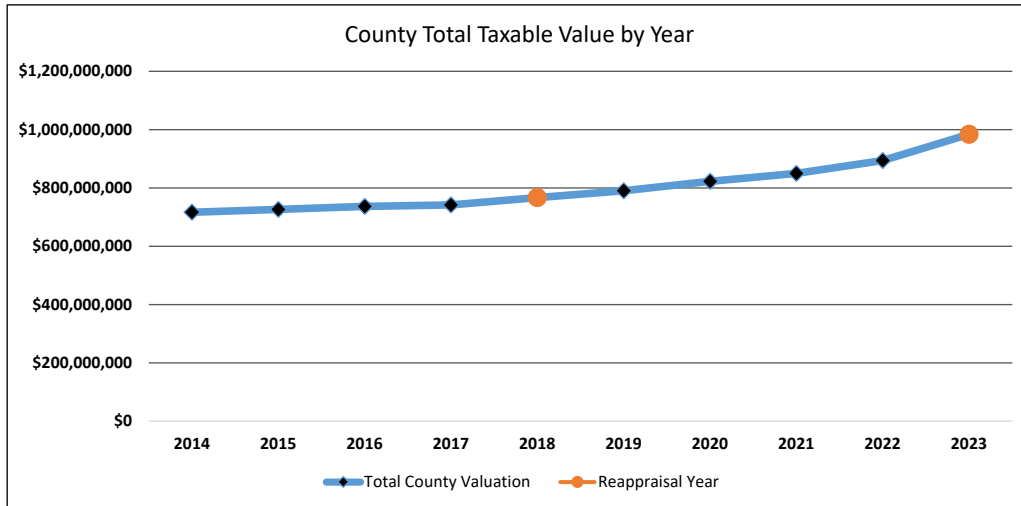
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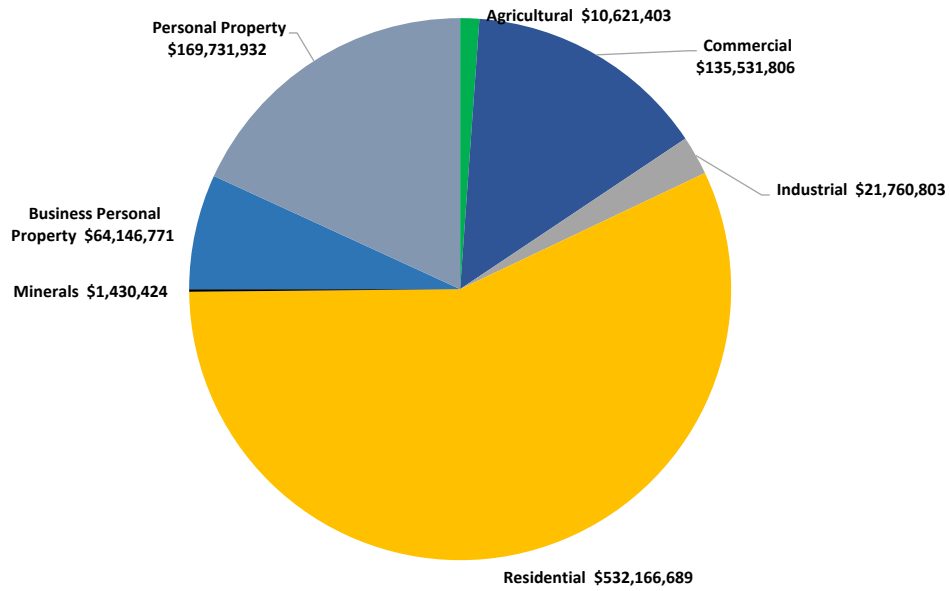
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Crawford  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 41.57                           | 10             | 3.55               | 58             | 7.30                 | 51             | 51.24                 | 20             |

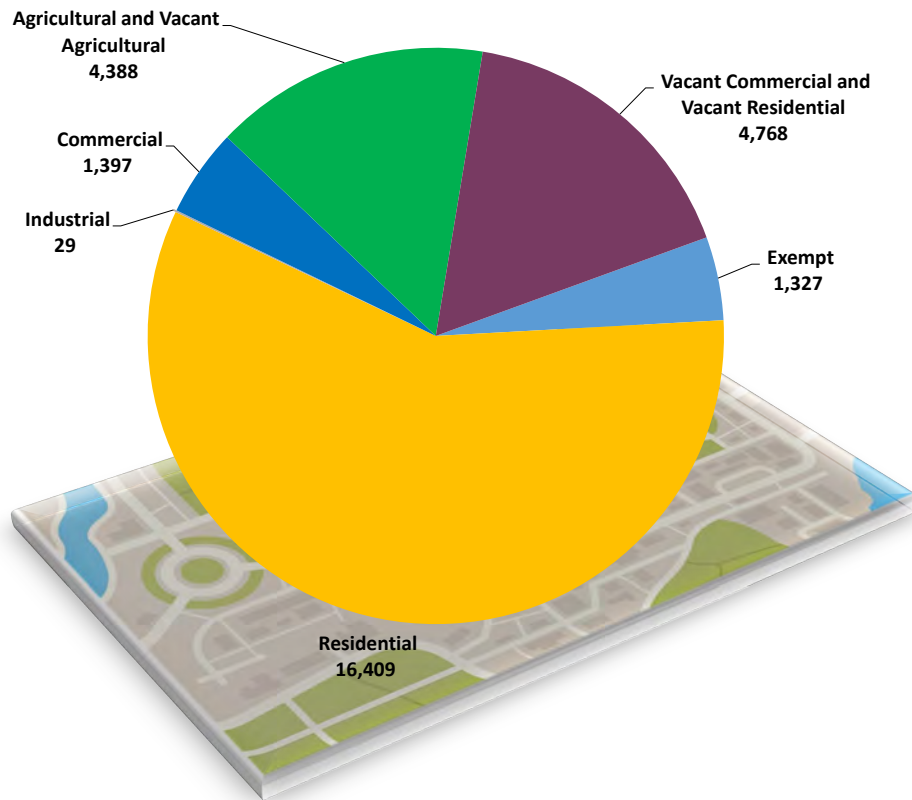
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[Millage Book | Arkansas Assessment Coordination Division](#)

# Crittenden County

|  |                                  |
|--|----------------------------------|
| Assessor                                   | The Honorable Kimberly Hollowell |
| Parcels (Reappraisal)*                     | 26,805                           |
| Current Reappraisal Cycle Ends             | 2025                             |
| Current Reappraisal Cycle Duration (Years) | 5                                |
| Agricultural Region                        | Delta                            |
| Reappraisal Contractor                     | Delta Mass Appraisal             |

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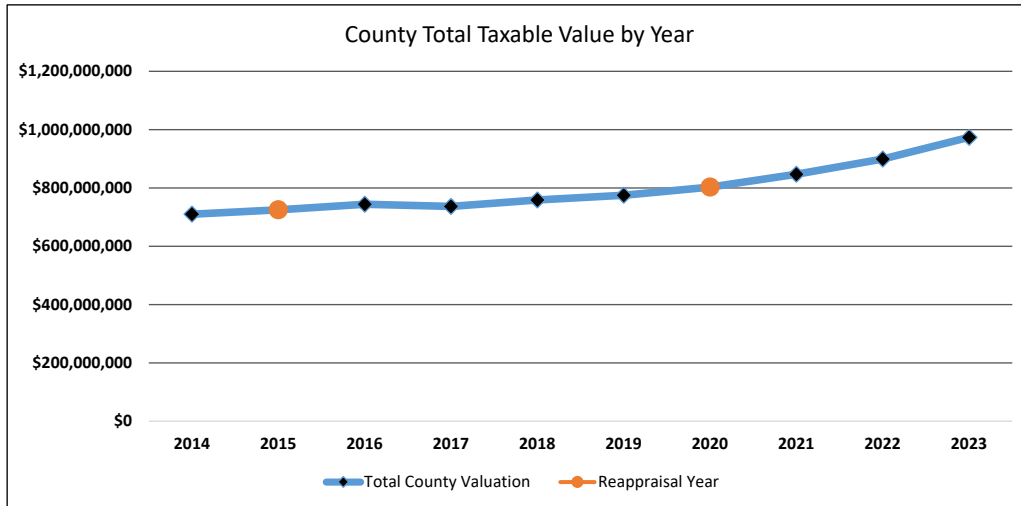
**PARCELS BY TYPE**



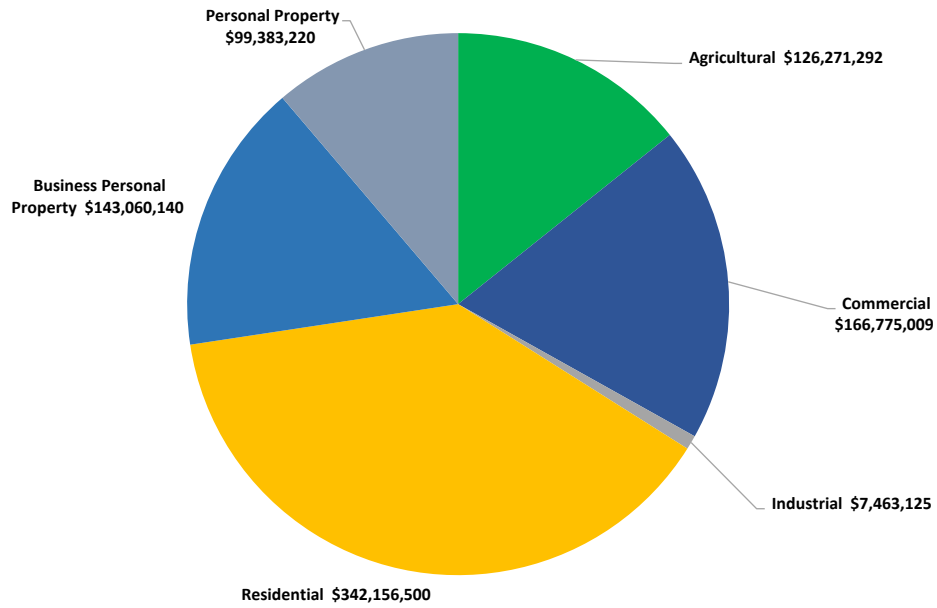
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Crittenden  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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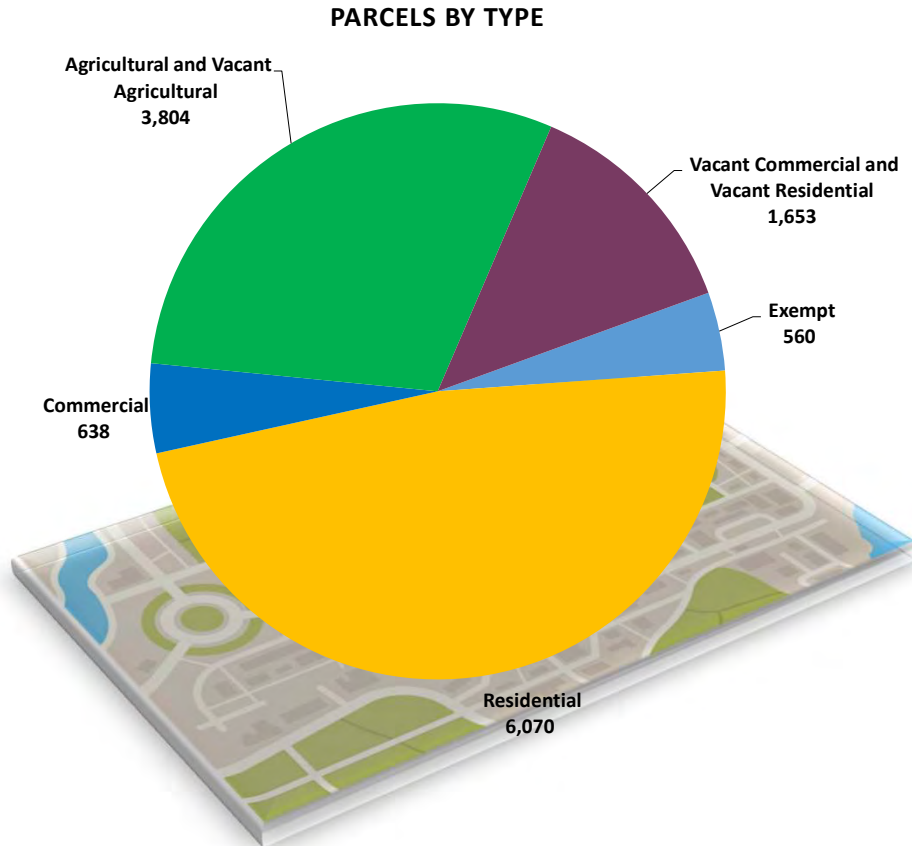
|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 44.23                           | 1              | 4.35               | 32             | 5.36                 | 69             | 53.25                 | 7              |

More detailed information on millages is available at <https://www.arkansasassessment.com/>  
[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Cross County

|   |                                      |
|---|--------------------------------------|
| <b>Assessor</b>                                   | <b>The Honorable Sherri Williams</b> |
| <b>Parcels (Reappraisal)*</b>                     | <b>12,209</b>                        |
| <b>Current Reappraisal Cycle Ends</b>             | <b>2025</b>                          |
| <b>Current Reappraisal Cycle Duration (Years)</b> | <b>5</b>                             |
| <b>Agricultural Region</b>                        | <b>Delta</b>                         |
| <b>Reappraisal Contractor</b>                     | <b>Arkansas CAMA Technology</b>      |

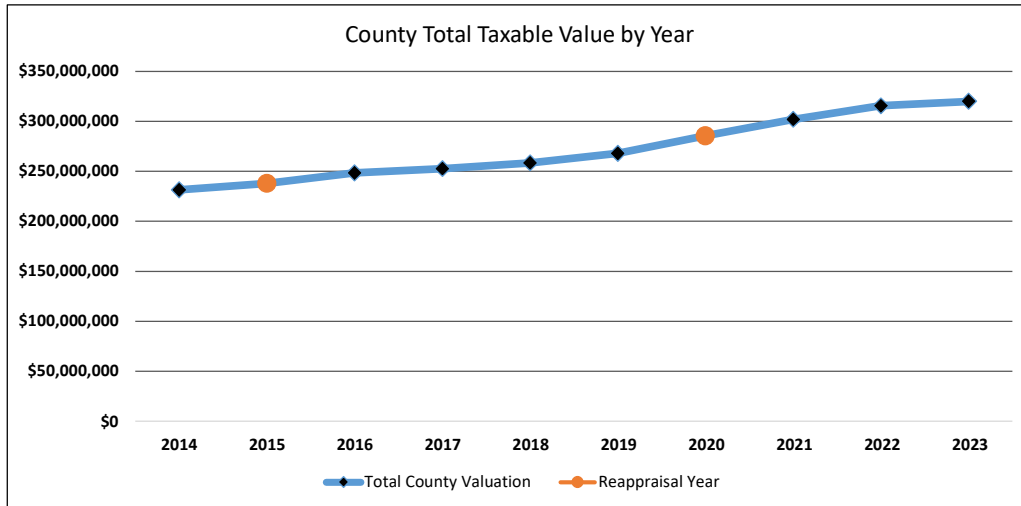
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 Those appear in ().



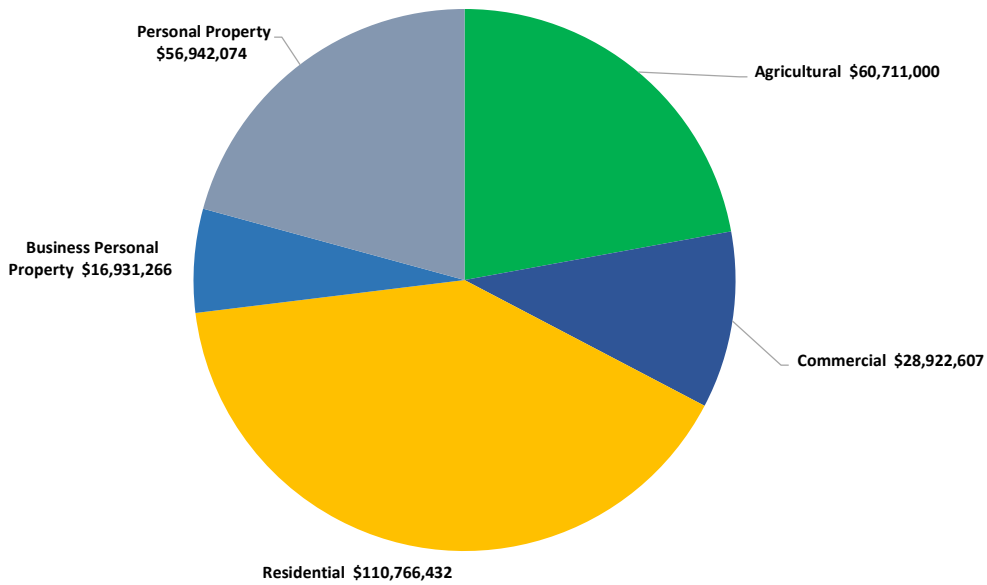
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 Mineral Real Property parcels are not included in the chart.

Cross  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 39.93                           | 22             | 4.14               | 36             | 9.50                 | 13             | 51.79                 | 16             |

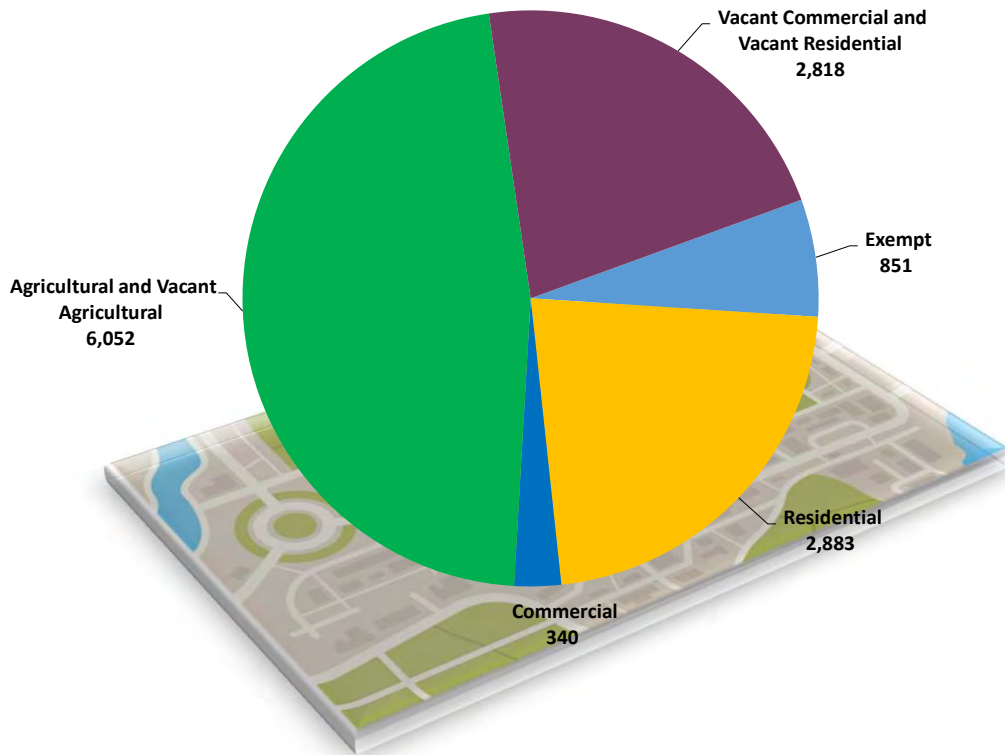
More detailed information on millages is available at <https://www.arkansasassessment.com/>  
[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Dallas County

|  |                                 |
|--|---------------------------------|
| Assessor                                   | The Honorable Vanessa Pierce    |
| Parcels (Reappraisal)*                     | 11,702                          |
| Current Reappraisal Cycle Ends             | 2024                            |
| Current Reappraisal Cycle Duration (Years) | 5                               |
| Agricultural Region                        | Southwest                       |
| Reappraisal Contractor                     | Total Assessment Solutions Corp |

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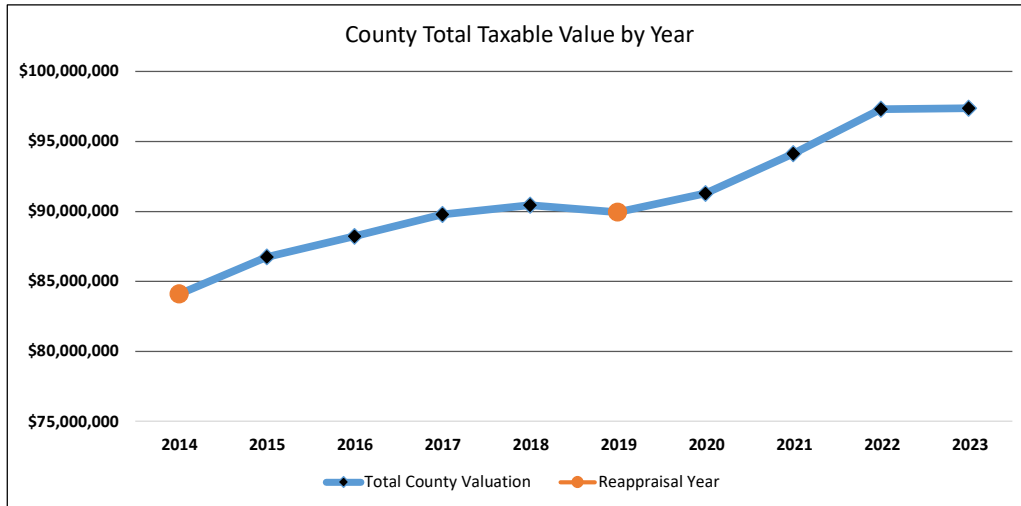
## PARCELS BY TYPE



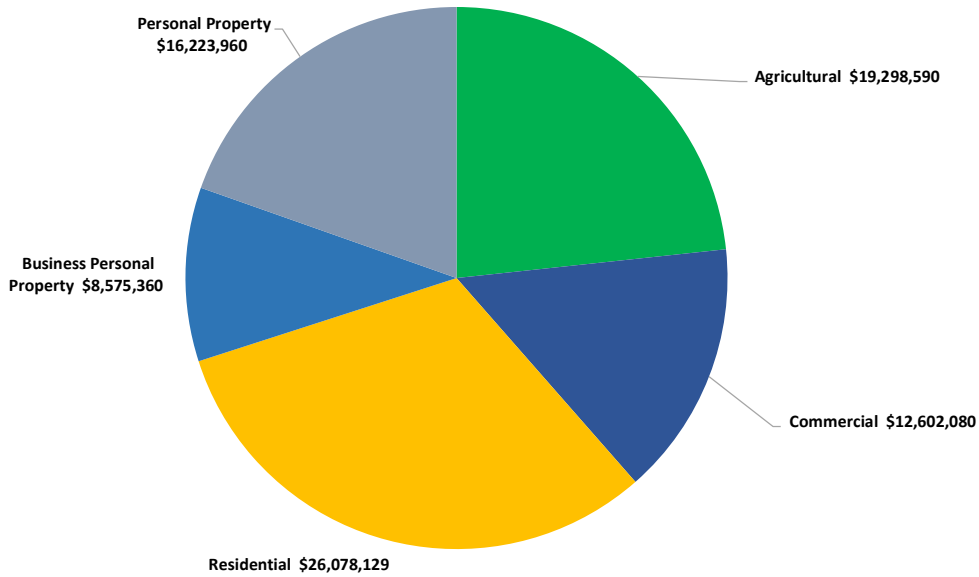
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Dallas  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 40.83                           | 12             | 2.90               | 61             | 8.30                 | 42             | 50.37                 | 24             |

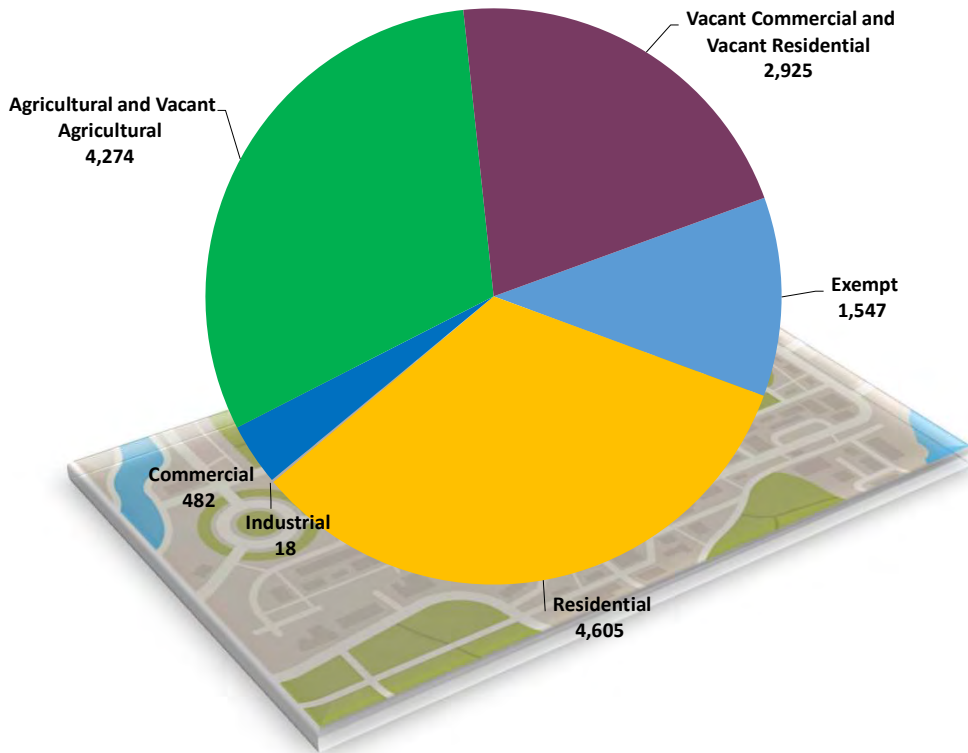
More detailed information on millages is available at <https://www.arkansasassessment.com/>  
[Millage Book | Arkansas Assessment Coordination Division](#)

# Desha County

|  |                                |
|--|--------------------------------|
| Assessor                                   | The Honorable Jessica Ferguson |
| Parcels (Reappraisal)*                     | 11,967                         |
| Current Reappraisal Cycle Ends             | 2027                           |
| Current Reappraisal Cycle Duration (Years) | 5                              |
| Agricultural Region                        | Delta                          |
| Reappraisal Contractor                     | Delta Mass Appraisal           |

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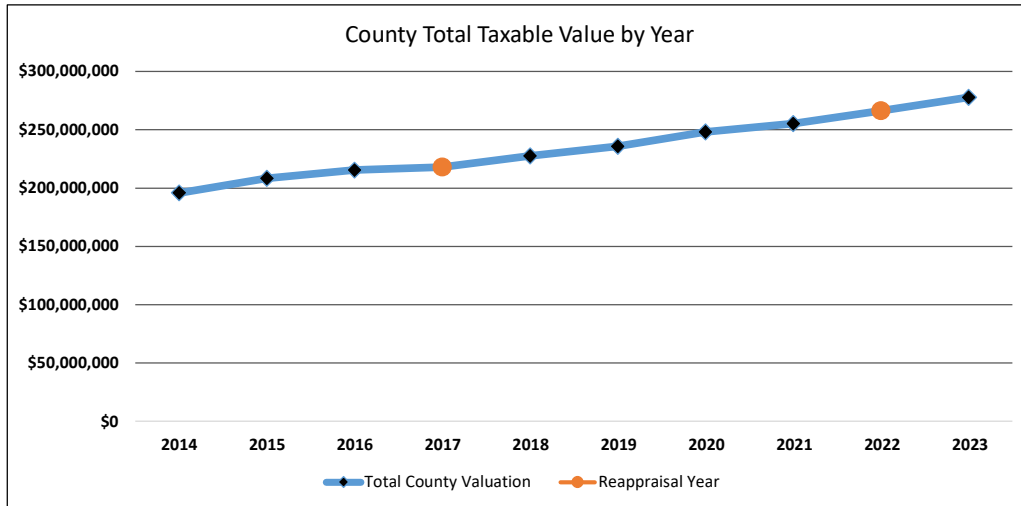
## PARCELS BY TYPE



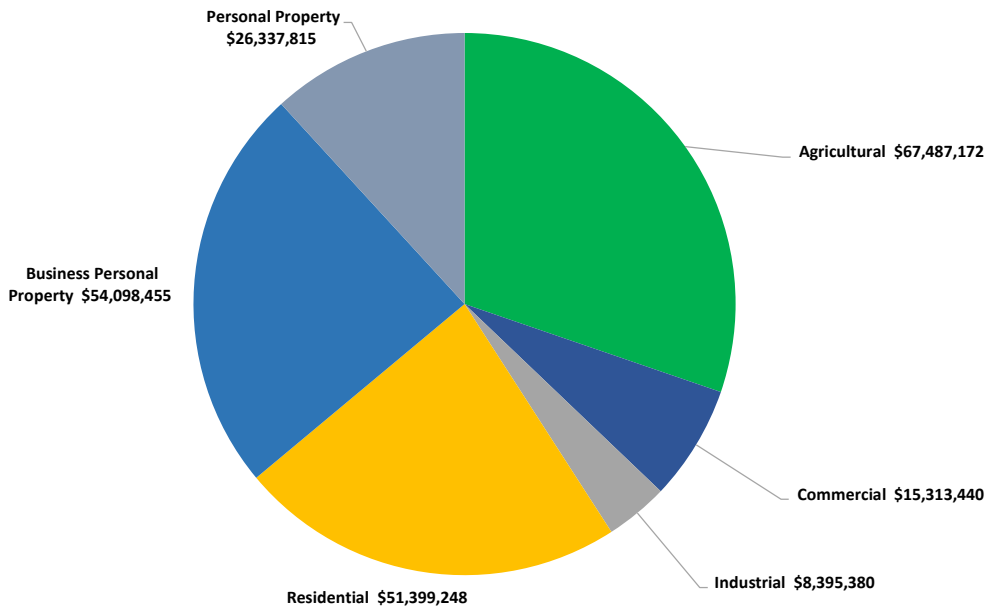
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Desha  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 40.32                           | 16             | 4.10               | 39             | 8.40                 | 37             | 51.33                 | 18             |

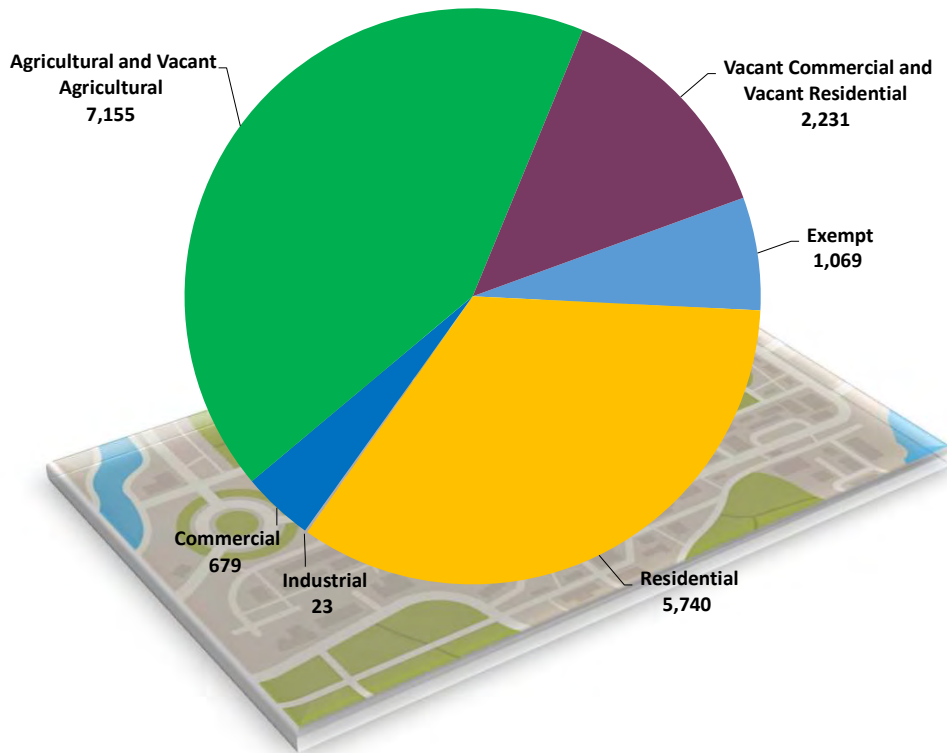
More detailed information on millages is available at <https://www.arkansasassessment.com/>  
[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Drew County

|  |                            |
|--|----------------------------|
| Assessor                                   | The Honorable Cheri Adcock |
| Parcels (Reappraisal)*                     | 15,823                     |
| Current Reappraisal Cycle Ends             | 2026                       |
| Current Reappraisal Cycle Duration (Years) | 5                          |
| Agricultural Region                        | Southwest                  |
| Reappraisal Contractor                     | Arkansas CAMA Technology   |

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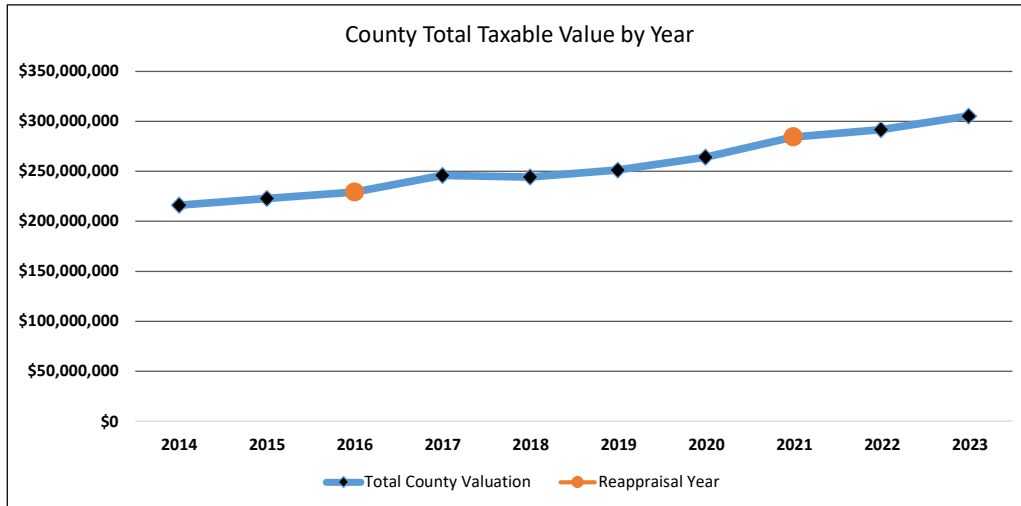
## PARCELS BY TYPE



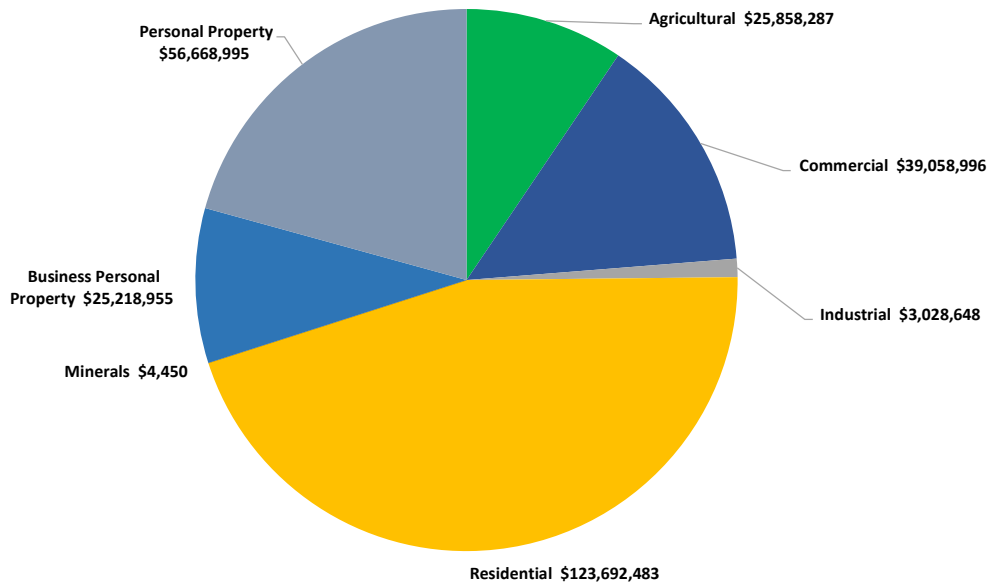
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Drew  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 40.52                           | 15             | 2.12               | 69             | 5.70                 | 65             | 47.18                 | 46             |

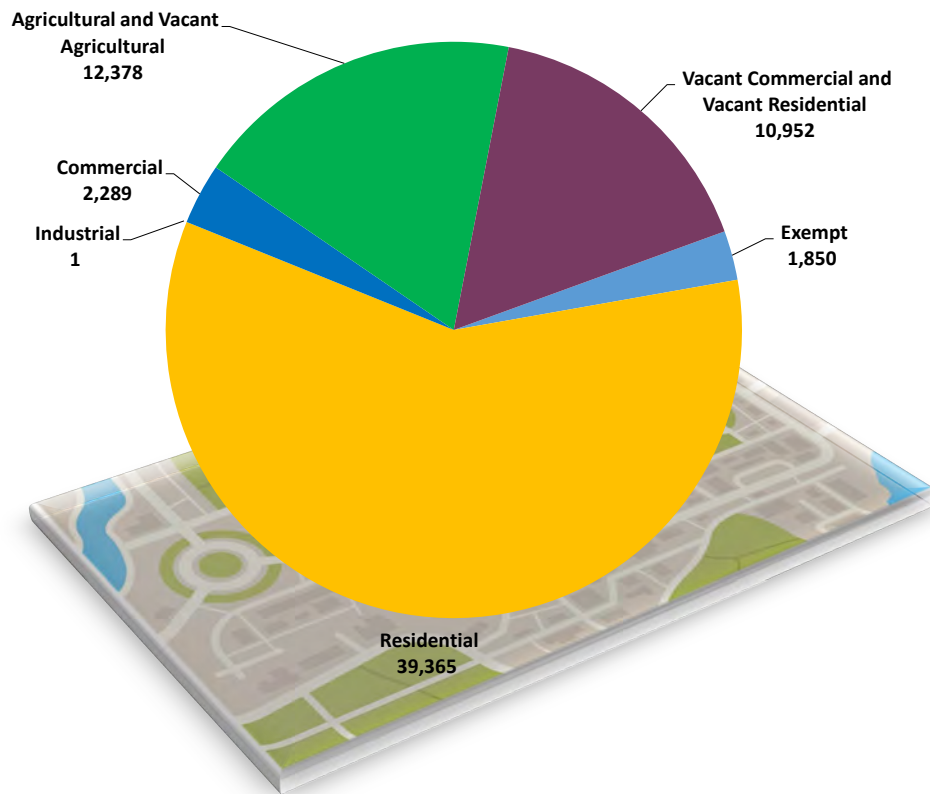
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Faulkner County

|  |                                 |
|--|---------------------------------|
| Assessor                                   | The Honorable Krissy Lewis      |
| Parcels (Reappraisal)*                     | 62,209                          |
| Current Reappraisal Cycle Ends             | 2024                            |
| Current Reappraisal Cycle Duration (Years) | 3                               |
| Agricultural Region                        | Ozark                           |
| Reappraisal Contractor                     | Total Assessment Solutions Corp |

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 Those appear in ().

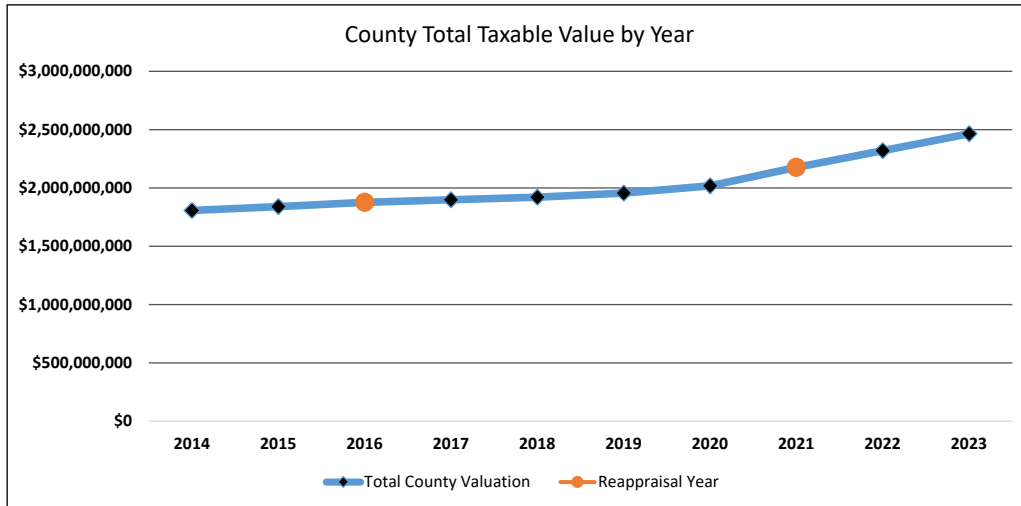
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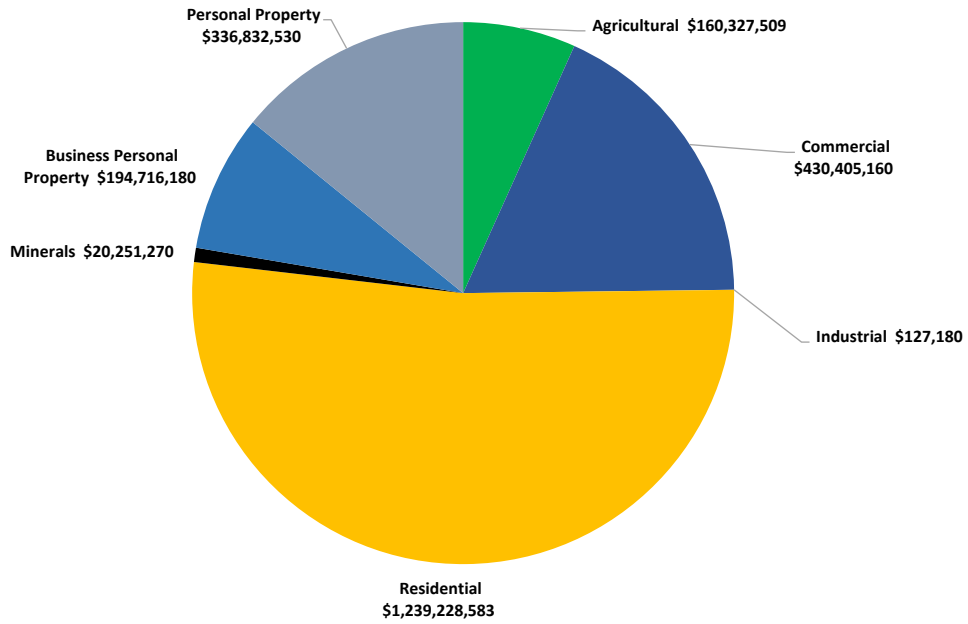
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Faulkner  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 39.90                           | 23             | 3.84               | 51             | 8.30                 | 41             | 50.31                 | 25             |

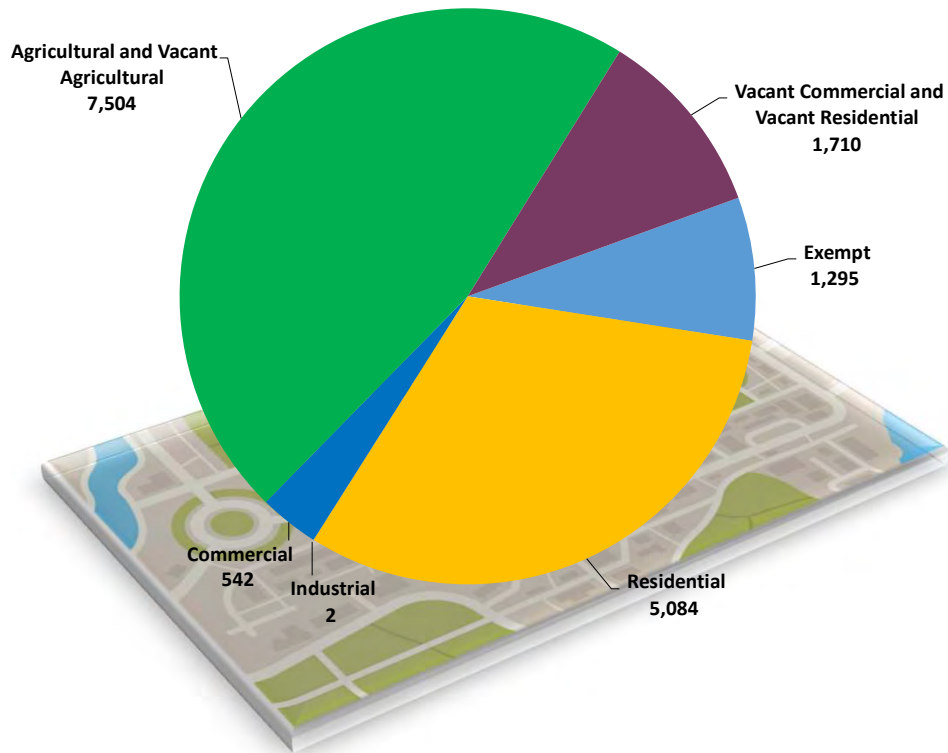
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[Millage Book | Arkansas Assessment Coordination Division](#)

# Franklin County

|   |                                    |
|---|------------------------------------|
| <b>Assessor</b>                                   | <b>The Honorable Rose McKinnon</b> |
| <b>Parcels (Reappraisal)*</b>                     | <b>14,641</b>                      |
| <b>Current Reappraisal Cycle Ends</b>             | <b>2026</b>                        |
| <b>Current Reappraisal Cycle Duration (Years)</b> | <b>5</b>                           |
| <b>Agricultural Region</b>                        | <b>Ozark</b>                       |
| <b>Reappraisal Contractor</b>                     | <b>Arkansas CAMA Technology</b>    |

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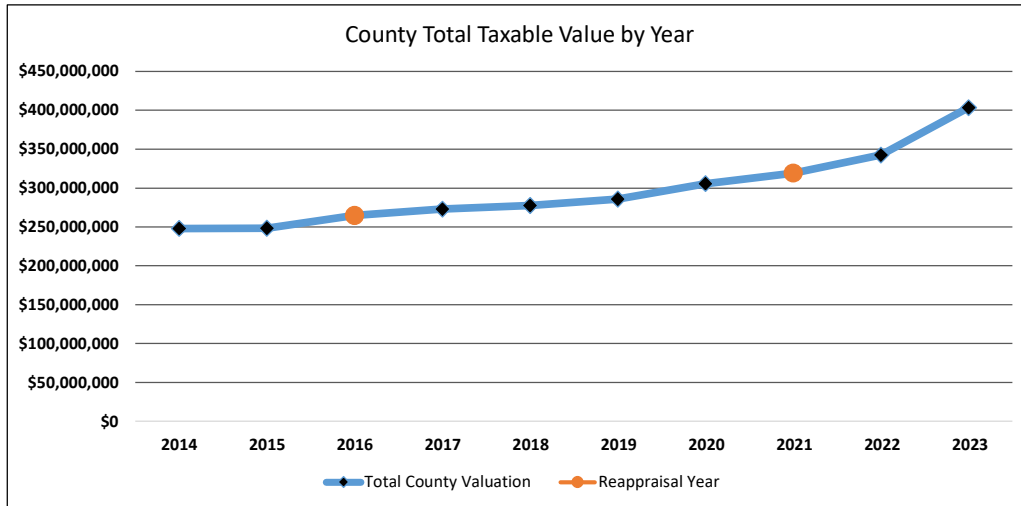
## PARCELS BY TYPE



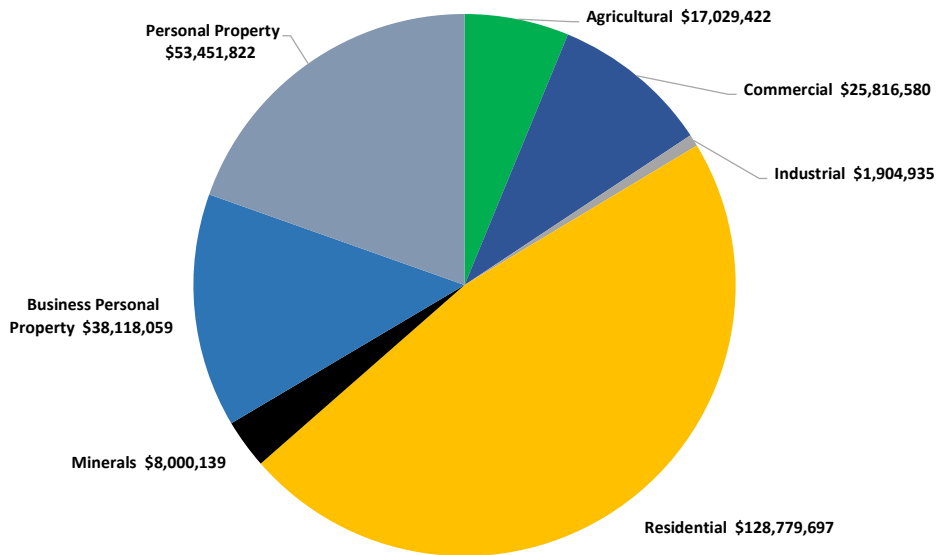
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Franklin  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 37.70                           | 43             | 4.98               | 19             | 9.40                 | 15             | 49.59                 | 31             |

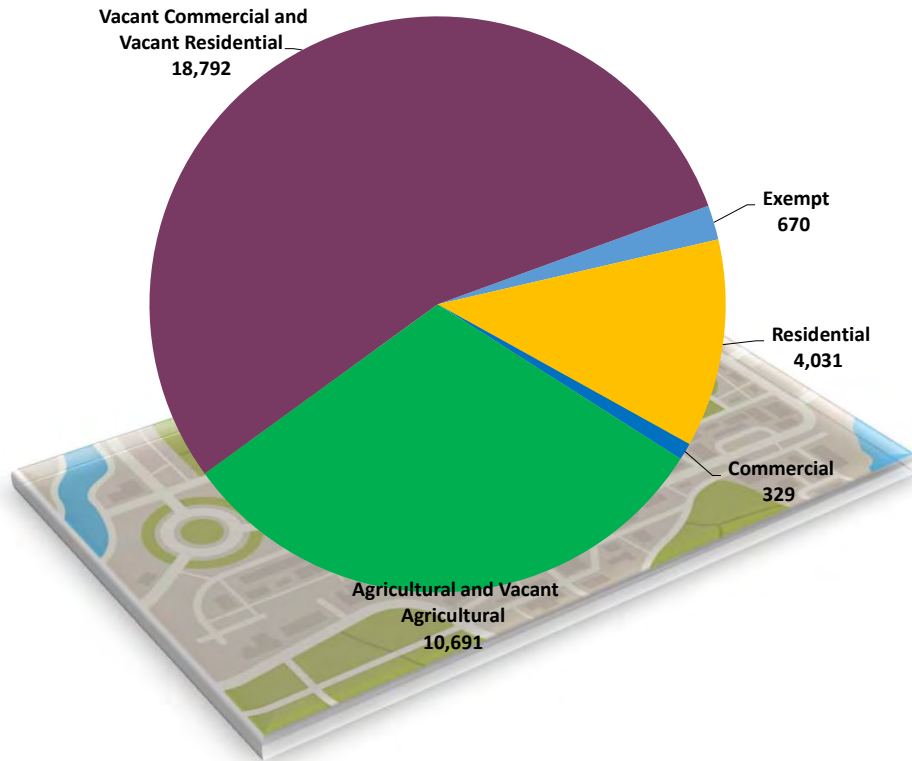
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Fulton County

|   |  |
|---|--|
| <b>Assessor</b>                                   | <b>The Honorable Cari Long</b>         |
| <b>Parcels (Reappraisal)*</b>                     | <b>31,630</b>                          |
| <b>Current Reappraisal Cycle Ends</b>             | <b>2024</b>                            |
| <b>Current Reappraisal Cycle Duration (Years)</b> | <b>3</b>                               |
| <b>Agricultural Region</b>                        | <b>Ozark</b>                           |
| <b>Reappraisal Contractor</b>                     | <b>Total Assessment Solutions Corp</b> |

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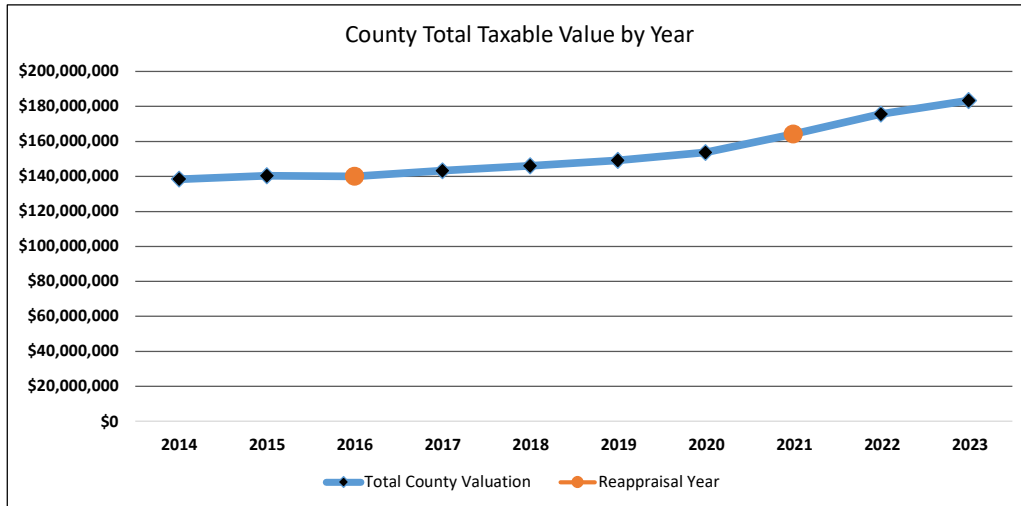
## PARCELS BY TYPE



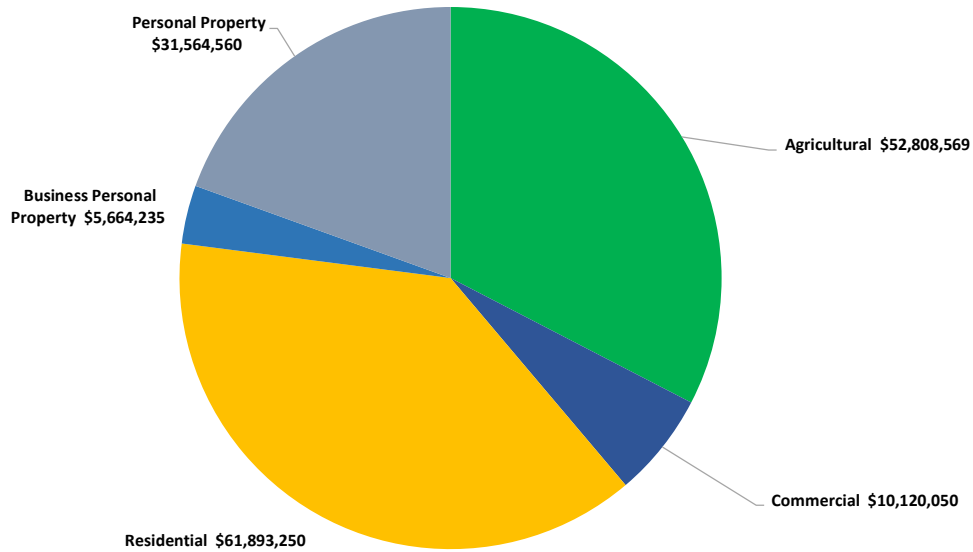
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Fulton  
County cont.



### 2023 TAXABLE VALUE BY CATEGORY



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 33.25                           | 73             | 4.27               | 33             | 6.00                 | 61             | 41.97                 | 71             |

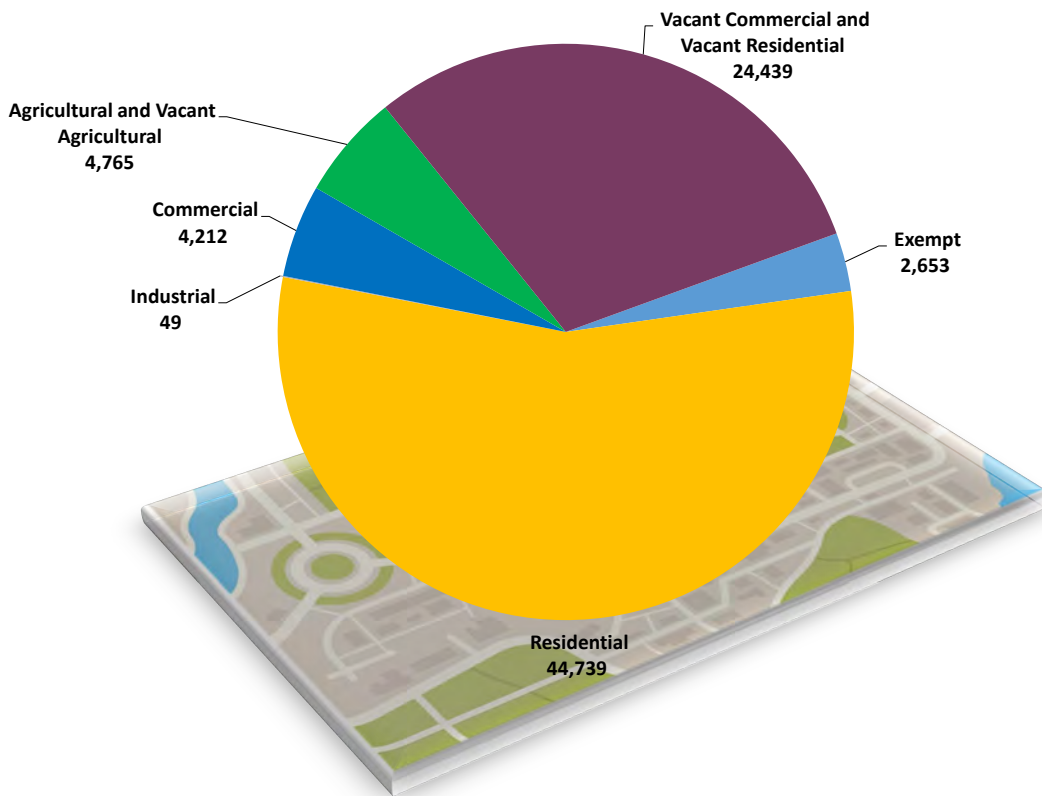
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Garland County

|  |                             |
|--|-----------------------------|
| Assessor                                   | The Honorable Shannon Sharp |
| Parcels (Reappraisal)*                     | 78,052                      |
| Current Reappraisal Cycle Ends             | 2026                        |
| Current Reappraisal Cycle Duration (Years) | 4                           |
| Agricultural Region                        | Ouachita                    |
| Reappraisal Contractor                     | Arkansas CAMA Technology    |

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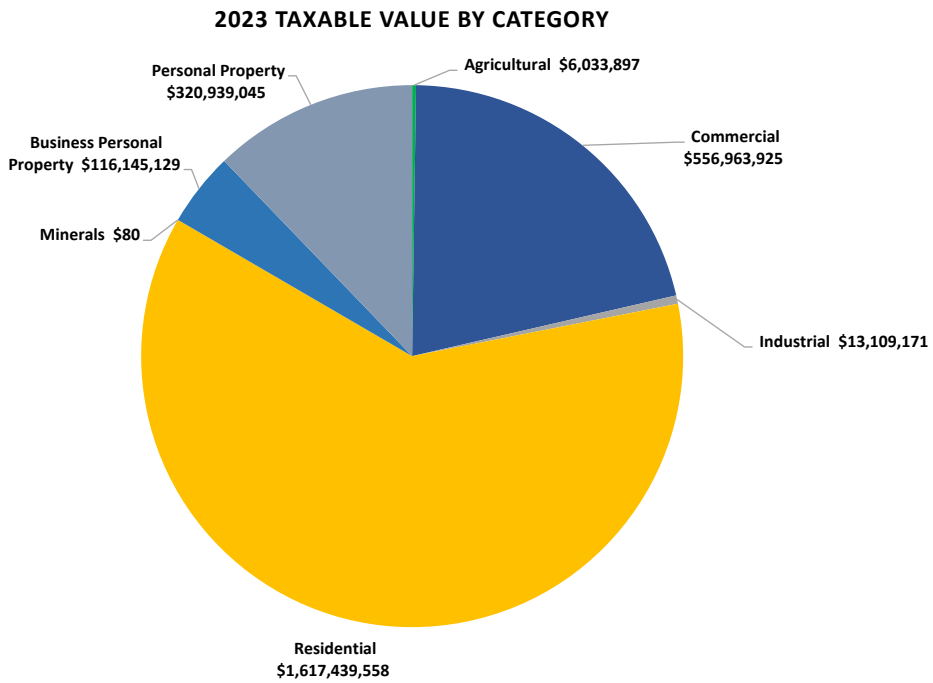
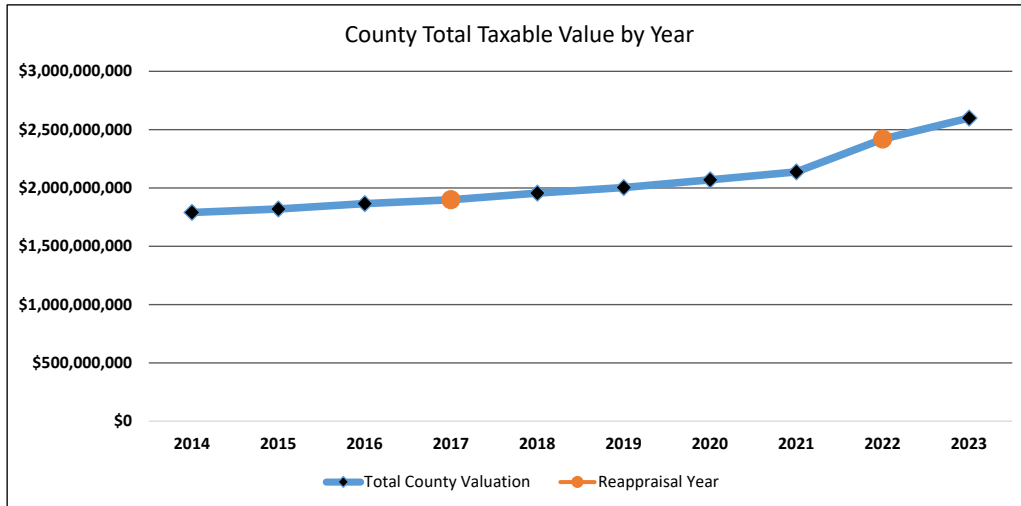
**PARCELS BY TYPE**



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Garland  
County cont.



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 40.55                           | 14             | 0.93               | 74             | 3.60                 | 73             | 44.49                 | 64             |

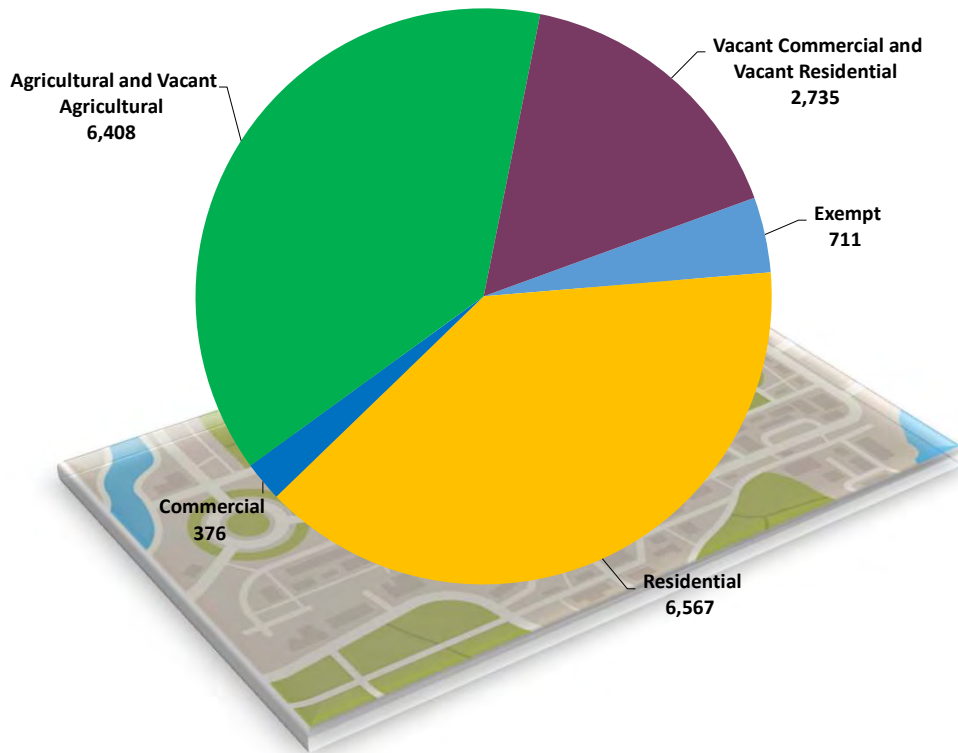
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[Millage Book | Arkansas Assessment Coordination Division](#)

# Grant County

|   |                                    |
|---|------------------------------------|
| <b>Assessor</b>                                   | <b>The Honorable Kristy Pruitt</b> |
| <b>Parcels (Reappraisal)*</b>                     | <b>15,110</b>                      |
| <b>Current Reappraisal Cycle Ends</b>             | <b>2024</b>                        |
| <b>Current Reappraisal Cycle Duration (Years)</b> | <b>3</b>                           |
| <b>Agricultural Region</b>                        | <b>Southwest</b>                   |
| <b>Reappraisal Contractor</b>                     | <b>Trimark Appraisals</b>          |

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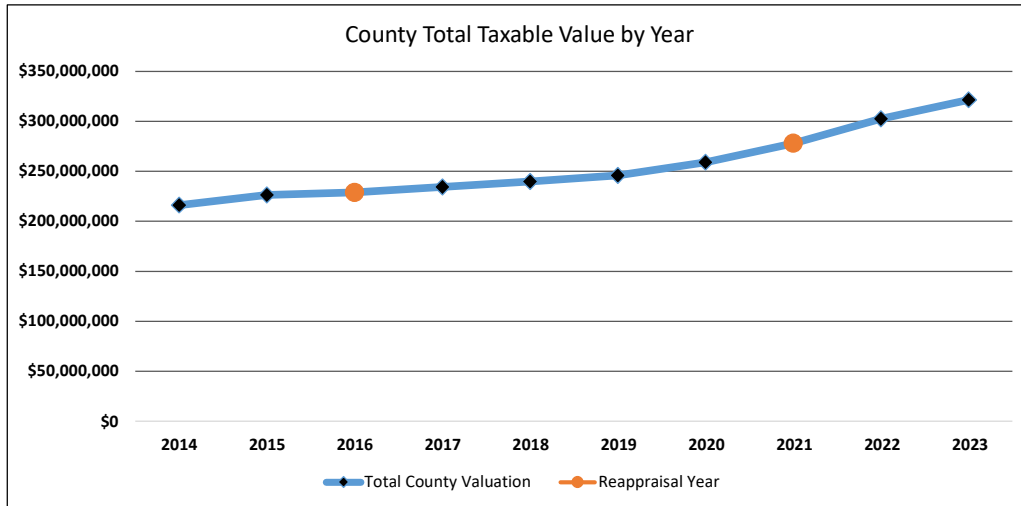
## PARCELS BY TYPE



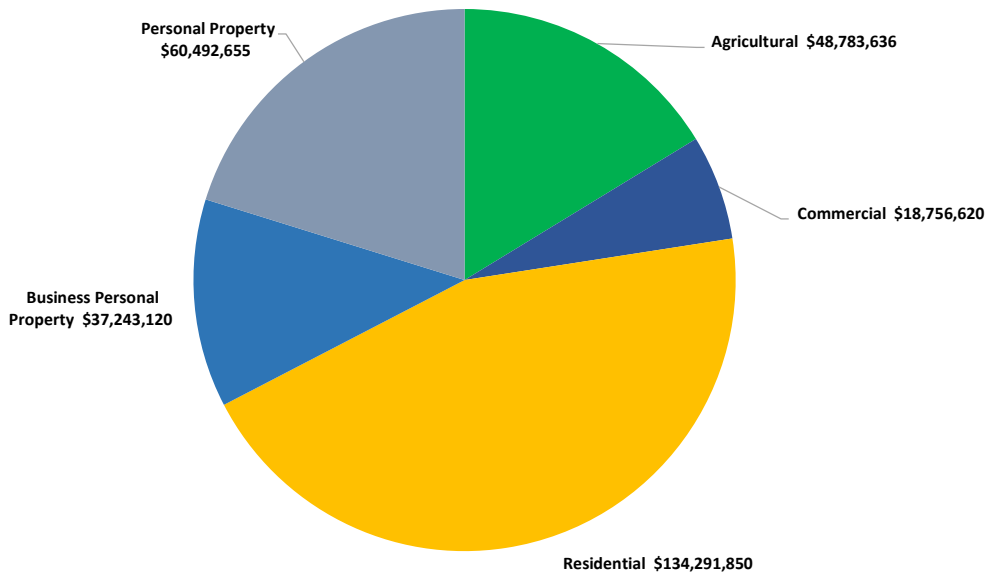
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Grant  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 39.33                           | 29             | 3.63               | 57             | 9.00                 | 19             | 50.14                 | 26             |

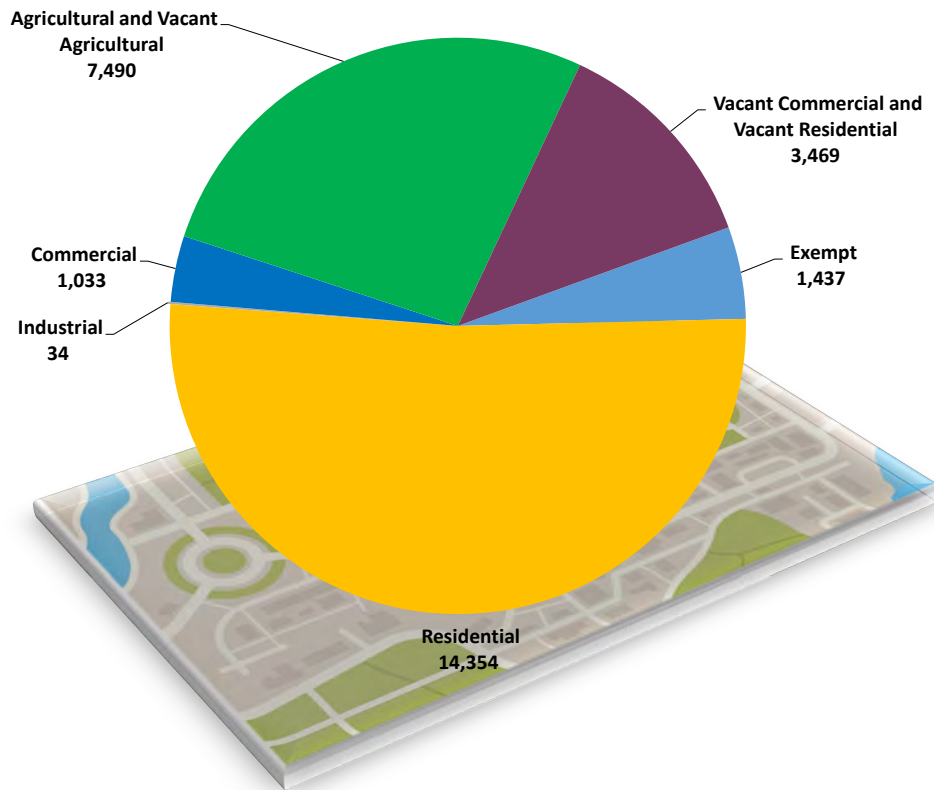
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Greene County

|  |                                    |
|--|------------------------------------|
| Assessor                                   | The Honorable Ashley Reynolds      |
| Parcels (Reappraisal)*                     | 26,156                             |
| Current Reappraisal Cycle Ends             | 2024                               |
| Current Reappraisal Cycle Duration (Years) | 3                                  |
| Agricultural Region                        | Delta                              |
| Reappraisal Contractor                     | In-House(Arkansas CAMA Technology) |

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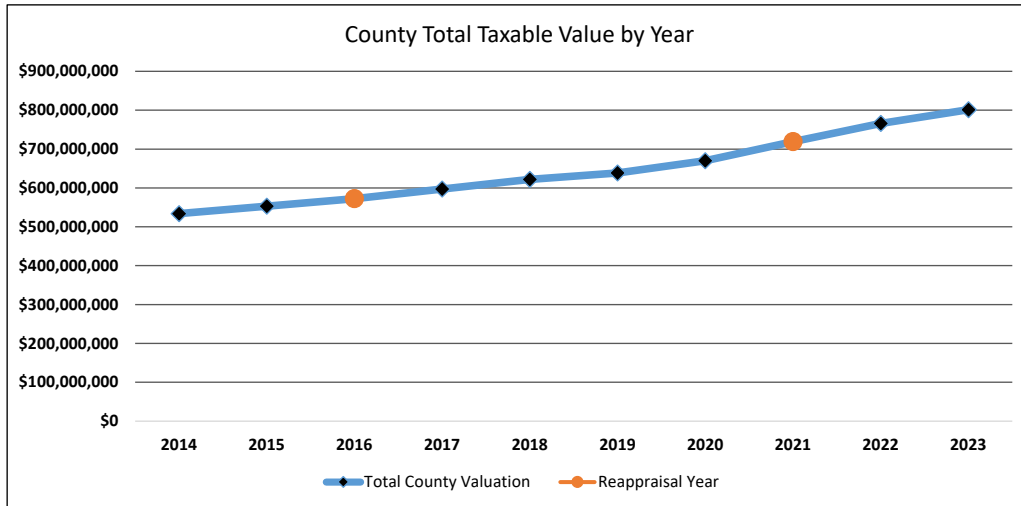
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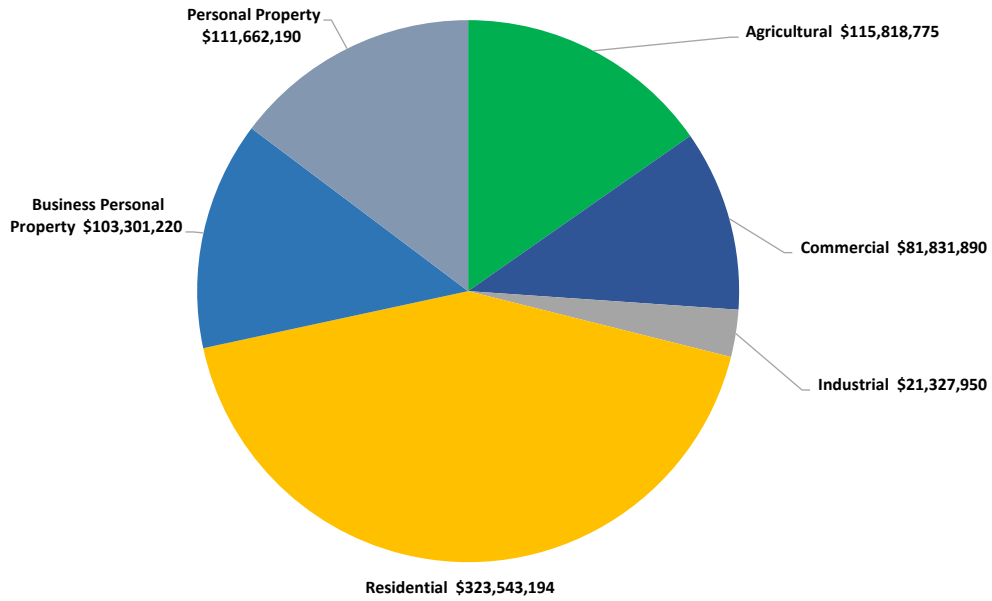
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Greene  
County cont.



### 2023 TAXABLE VALUE BY CATEGORY



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 36.61                           | 54             | 2.33               | 66             | 5.60                 | 67             | 43.61                 | 66             |

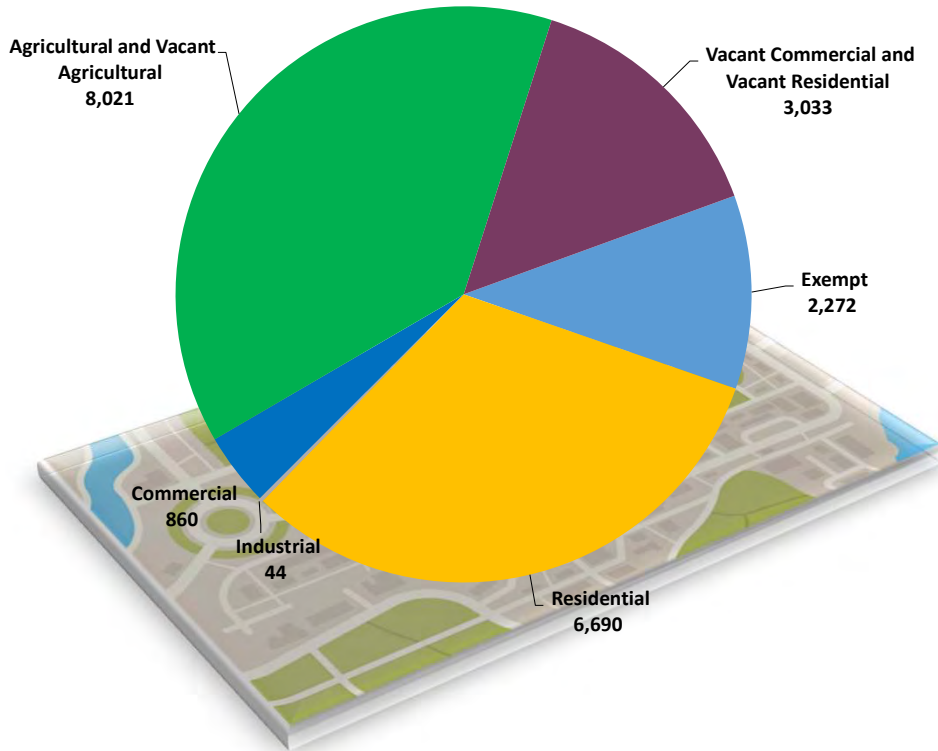
More detailed information on millages is available at <https://www.arkansasassessment.com/>  
[Millage Book | Arkansas Assessment Coordination Division](#)

# Hempstead County

|  |                             |
|--|-----------------------------|
| Assessor                                   | The Honorable Renee Gilbert |
| Parcels (Reappraisal)*                     | 18,693                      |
| Current Reappraisal Cycle Ends             | 2026                        |
| Current Reappraisal Cycle Duration (Years) | 5                           |
| Agricultural Region                        | Southwest                   |
| Reappraisal Contractor                     | Arkansas CAMA Technology    |

In house counties perform their own field work, data entry, valuation, and more.  
 Some In-House counties may contract out their appraisal manager position.  
 Those appear in ().

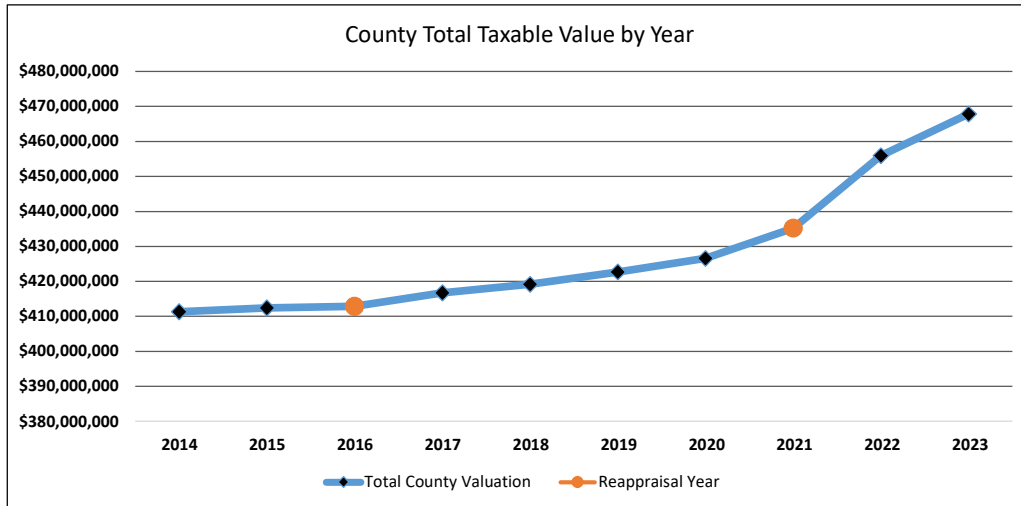
## PARCELS BY TYPE



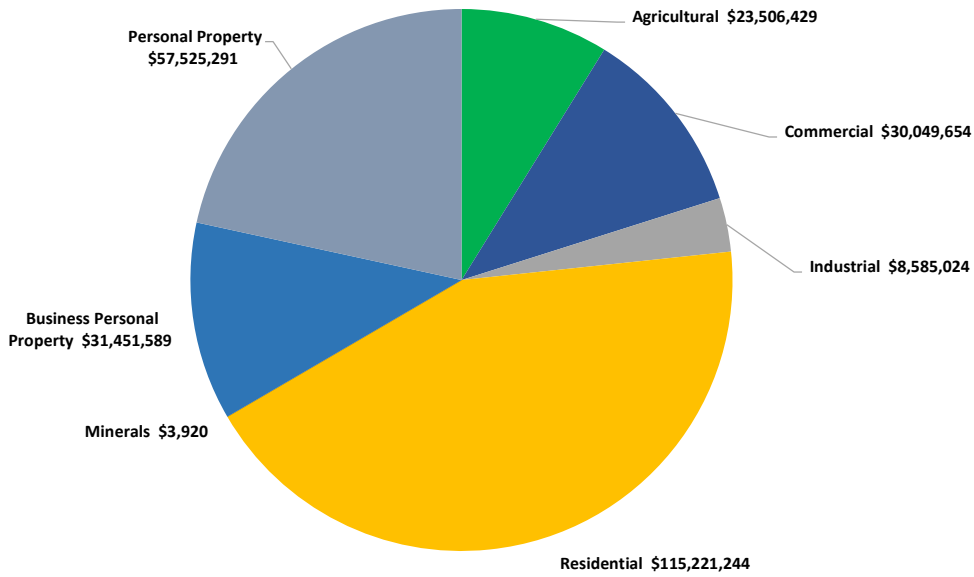
Important note:  
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\*Parcels (Reappraisal) varies from pie chart totals due to the way parcels are counted by ACD for the contracting process for cost saving measures.  
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 Mineral Real Property parcels are not included in the chart.

Hempstead  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 34.10                           | 71             | 4.49               | 29             | 9.00                 | 19             | 46.09                 | 56             |

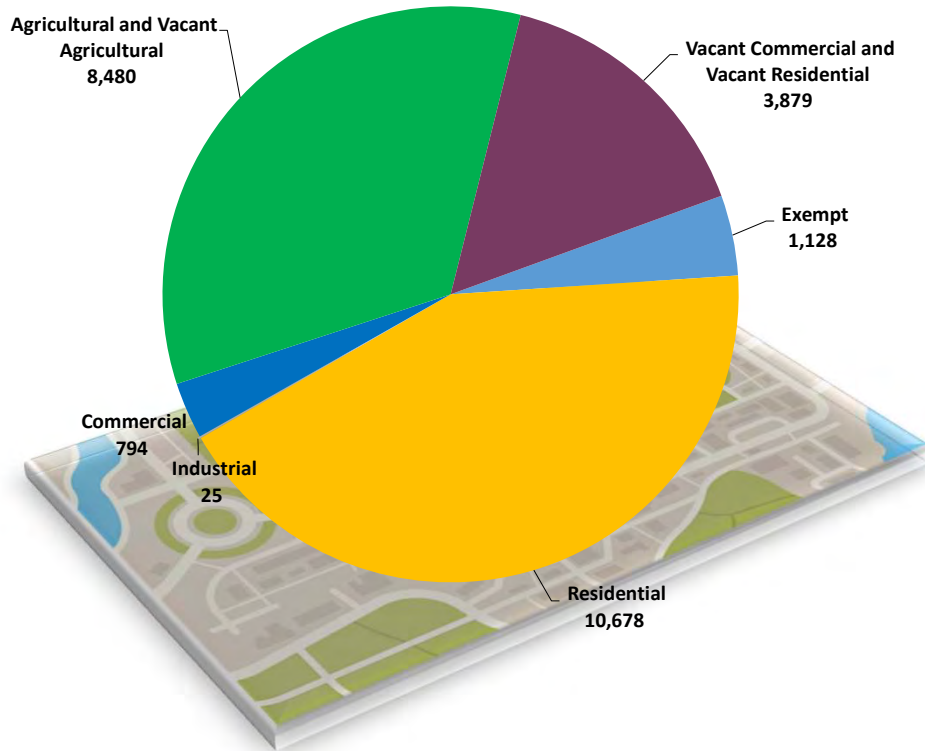
More detailed information on millages is available at <https://www.arkansasassessment.com/>  
[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Hot Spring County

|  |                                 |
|--|---------------------------------|
| Assessor                                   | The Honorable Blake Riggan      |
| Parcels (Reappraisal)*                     | 23,311                          |
| Current Reappraisal Cycle Ends             | 2026                            |
| Current Reappraisal Cycle Duration (Years) | 5                               |
| Agricultural Region                        | Southwest                       |
| Reappraisal Contractor                     | Total Assessment Solutions Corp |

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 Those appear in ().

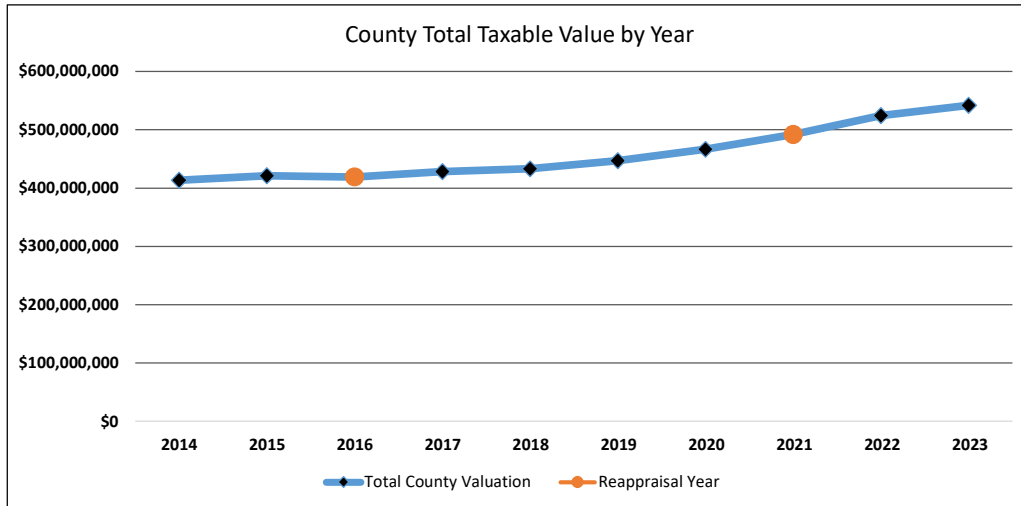
## PARCELS BY TYPE



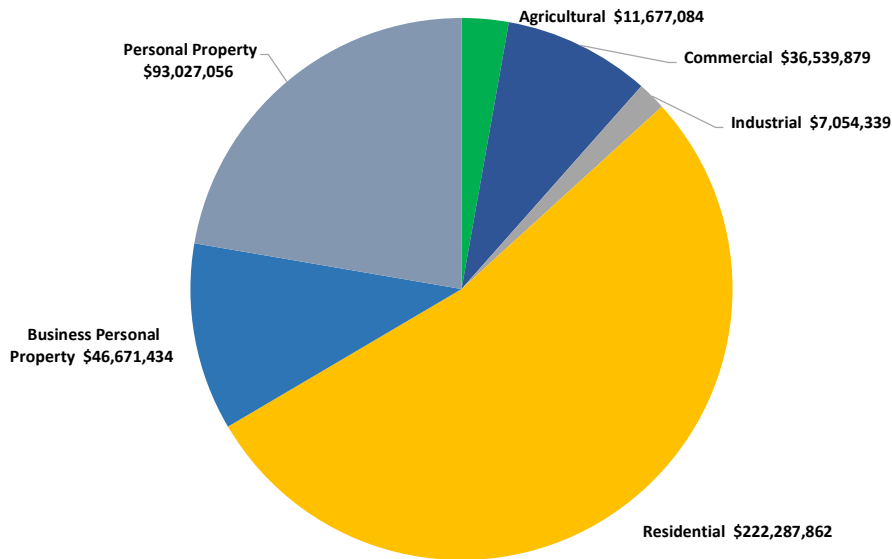
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Hot Spring  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 42.07                           | 8              | 4.42               | 30             | 9.00                 | 19             | 52.72                 | 10             |

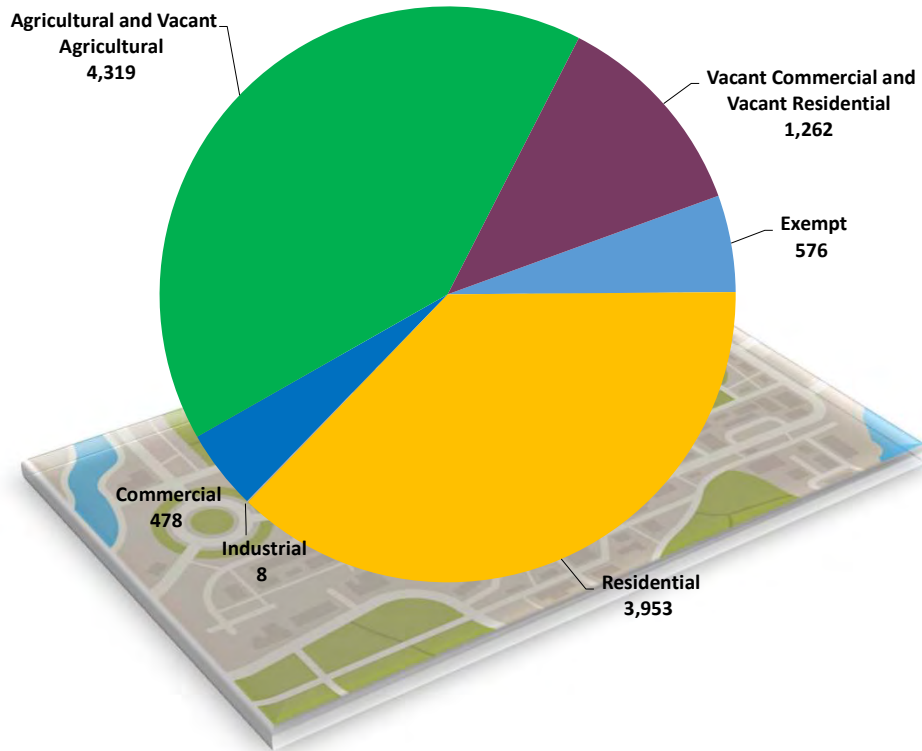
More detailed information on millages is available at <https://www.arkansasassessment.com/>  
[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Howard County

|   |  |
|---|--|
| <b>Assessor</b>                                   | <b>The Honorable Cindy Butler</b>      |
| <b>Parcels (Reappraisal)*</b>                     | <b>9,984</b>                           |
| <b>Current Reappraisal Cycle Ends</b>             | <b>2024</b>                            |
| <b>Current Reappraisal Cycle Duration (Years)</b> | <b>5</b>                               |
| <b>Agricultural Region</b>                        | <b>Southwest</b>                       |
| <b>Reappraisal Contractor</b>                     | <b>Total Assessment Solutions Corp</b> |

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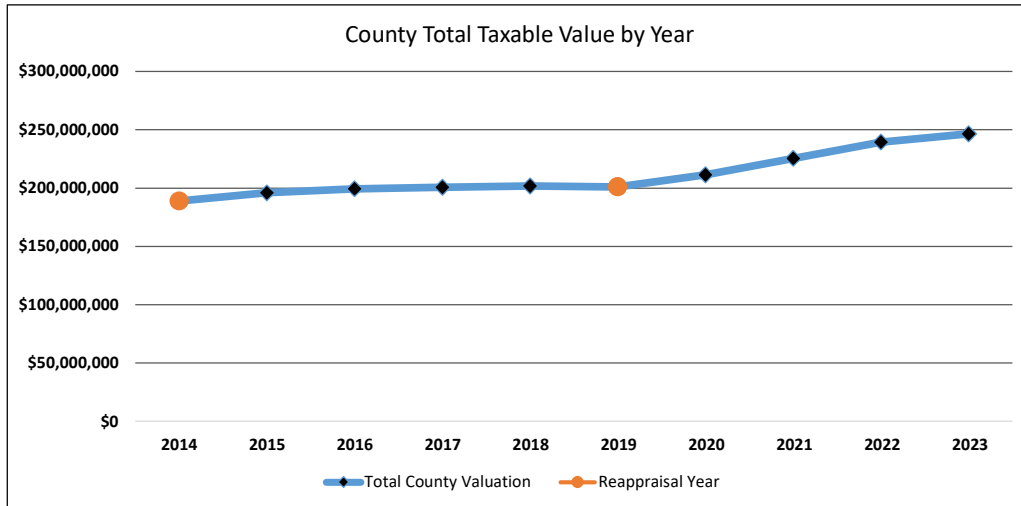
## PARCELS BY TYPE



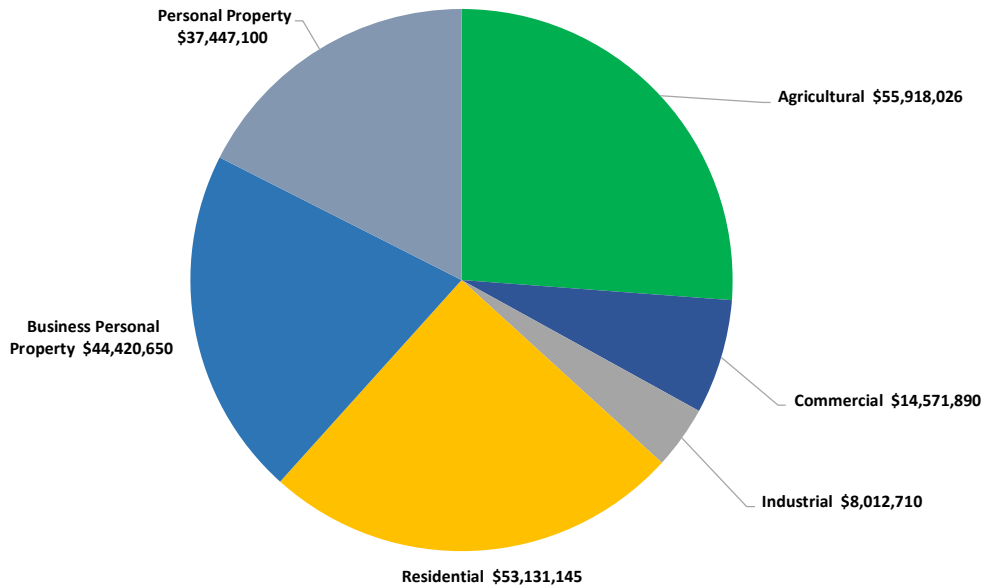
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Howard  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 37.38                           | 47             | 4.15               | 35             | 6.60                 | 56             | 45.82                 | 59             |

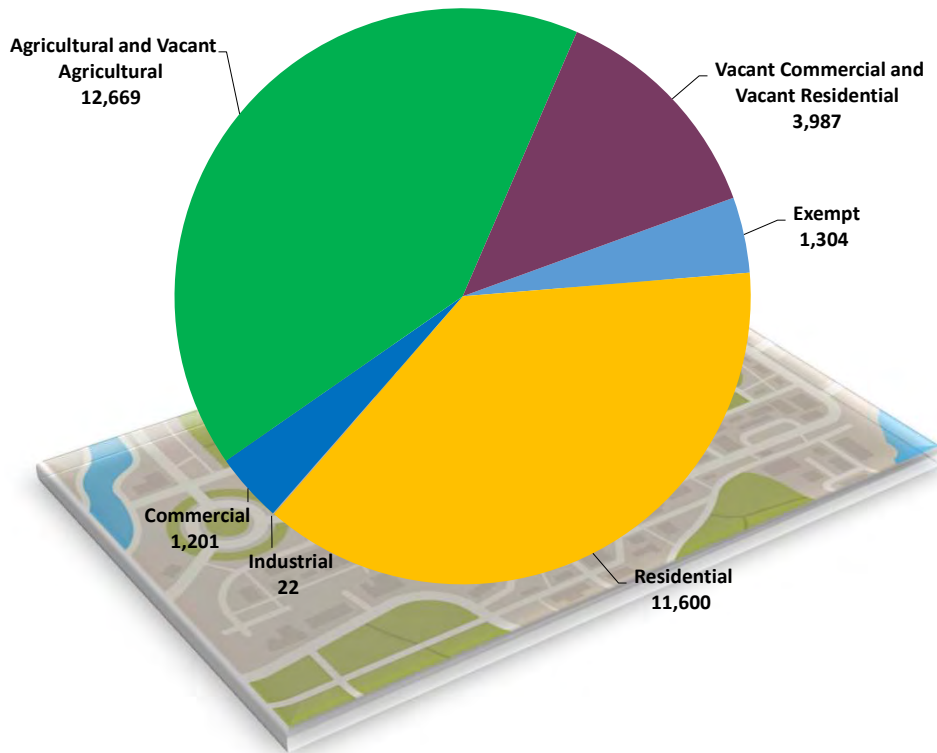
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Independence County

|  |                            |
|--|----------------------------|
| Assessor                                   | The Honorable Diane Tucker |
| Parcels (Reappraisal)*                     | 28,782                     |
| Current Reappraisal Cycle Ends             | 2025                       |
| Current Reappraisal Cycle Duration (Years) | 5                          |
| Agricultural Region                        | Ozark                      |
| Reappraisal Contractor                     | In-House                   |

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Those appear in ().

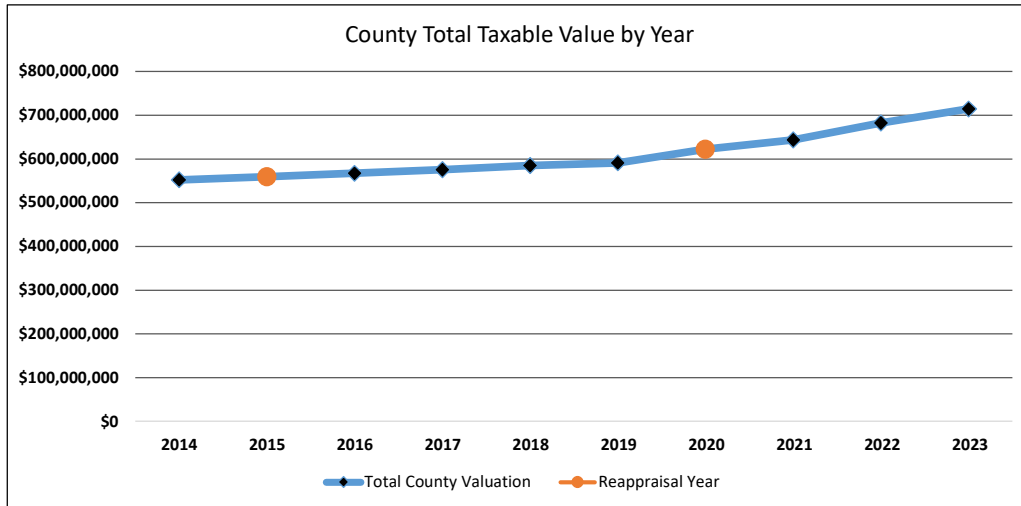
## PARCELS BY TYPE



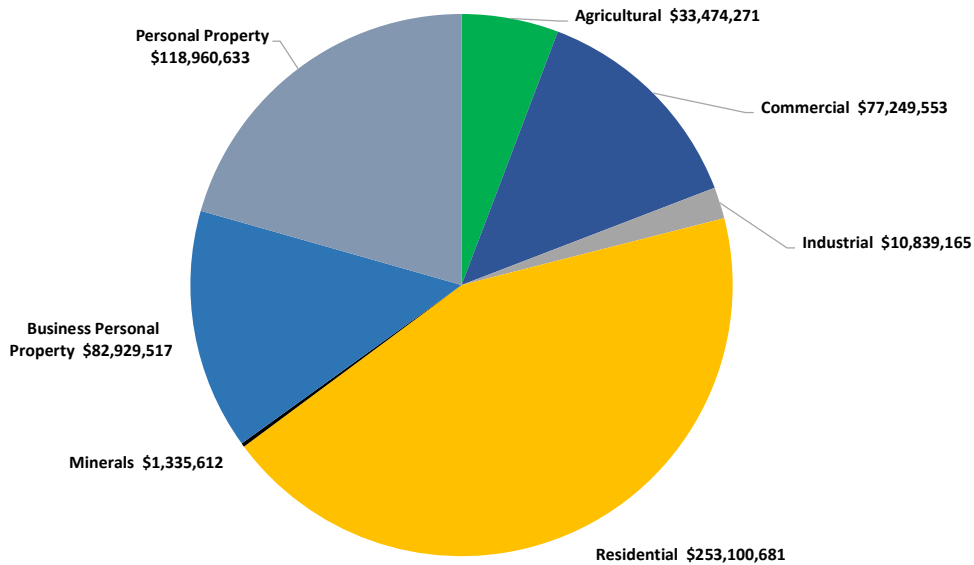
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Independence  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 39.16                           | 31             | 3.97               | 48             | 8.60                 | 33             | 50.09                 | 27             |

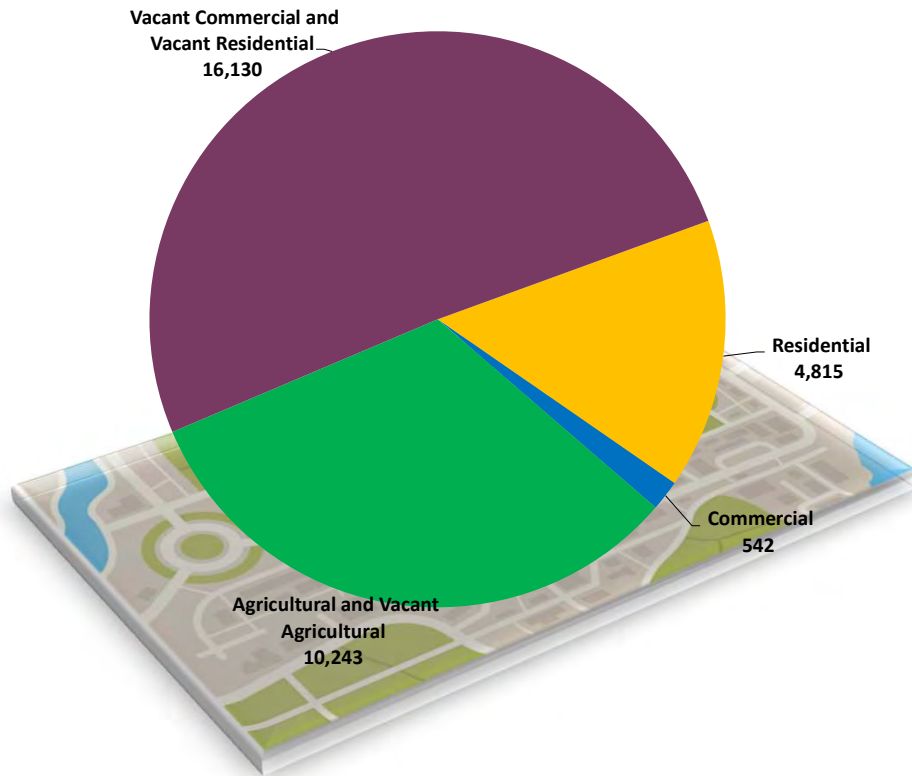
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[Millage Book | Arkansas Assessment Coordination Division](#)

# Izard County

|   |   |
|---|---|
| <b>Assessor</b>                                   | <b>The Honorable Tammy Sanders</b>        |
| <b>Parcels (Reappraisal)*</b>                     | <b>29,091</b>                             |
| <b>Current Reappraisal Cycle Ends</b>             | <b>2026</b>                               |
| <b>Current Reappraisal Cycle Duration (Years)</b> | <b>5</b>                                  |
| <b>Agricultural Region</b>                        | <b>Ozark</b>                              |
| <b>Reappraisal Contractor</b>                     | <b>In-House(Arkansas CAMA Technology)</b> |

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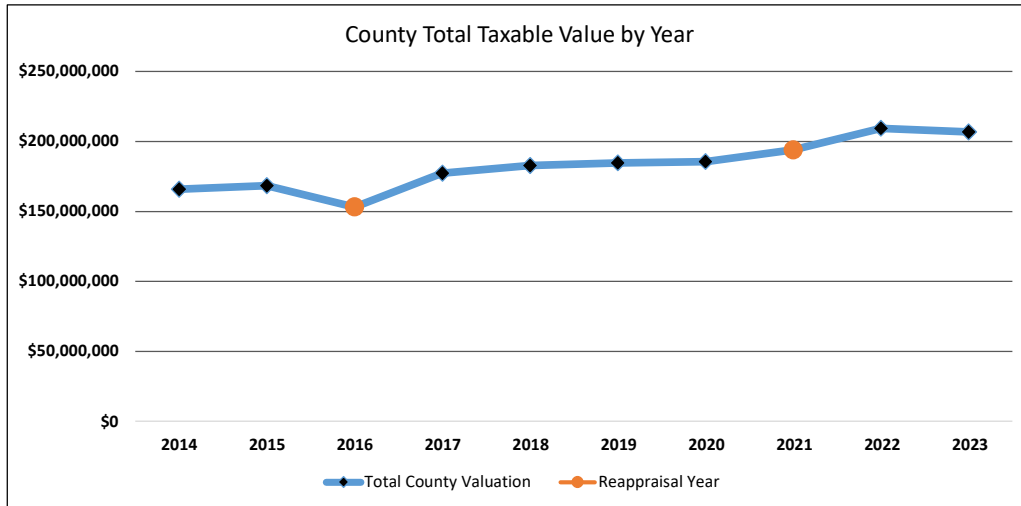
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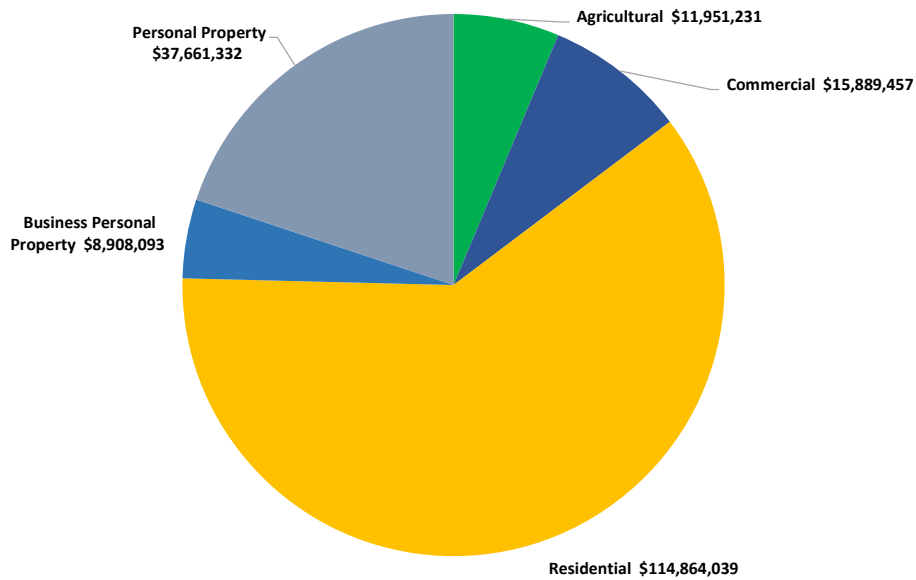
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Izard  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 37.91                           | 41             | 4.08               | 41             | 7.70                 | 48             | 48.11                 | 41             |

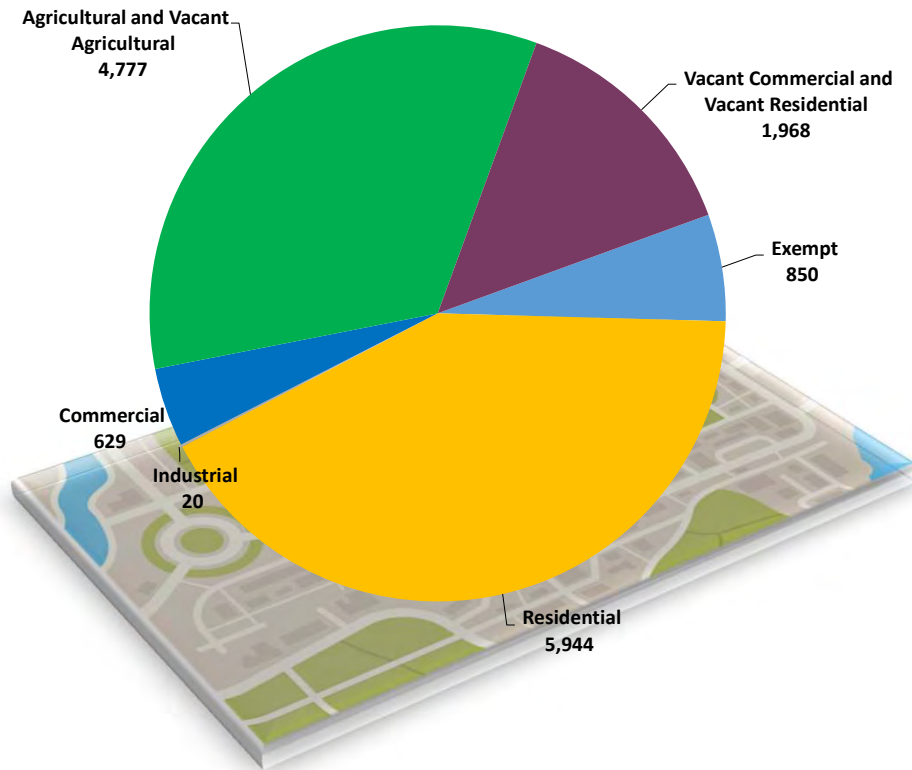
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Jackson County

|  |                             |
|--|-----------------------------|
| Assessor                                   | The Honorable Diann Ballard |
| Parcels (Reappraisal)*                     | 13,306                      |
| Current Reappraisal Cycle Ends             | 2024                        |
| Current Reappraisal Cycle Duration (Years) | 5                           |
| Agricultural Region                        | Delta                       |
| Reappraisal Contractor                     | Arkansas CAMA Technology    |

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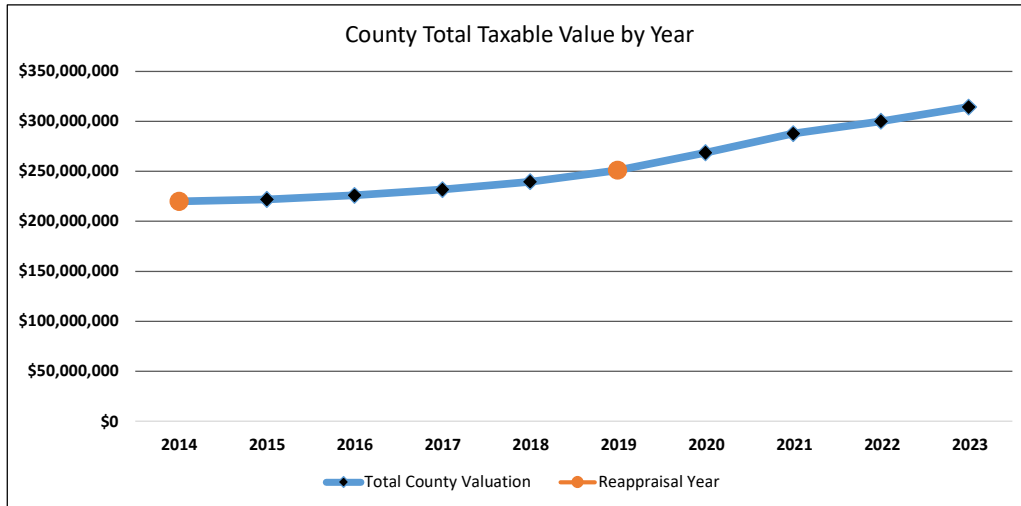
## PARCELS BY TYPE



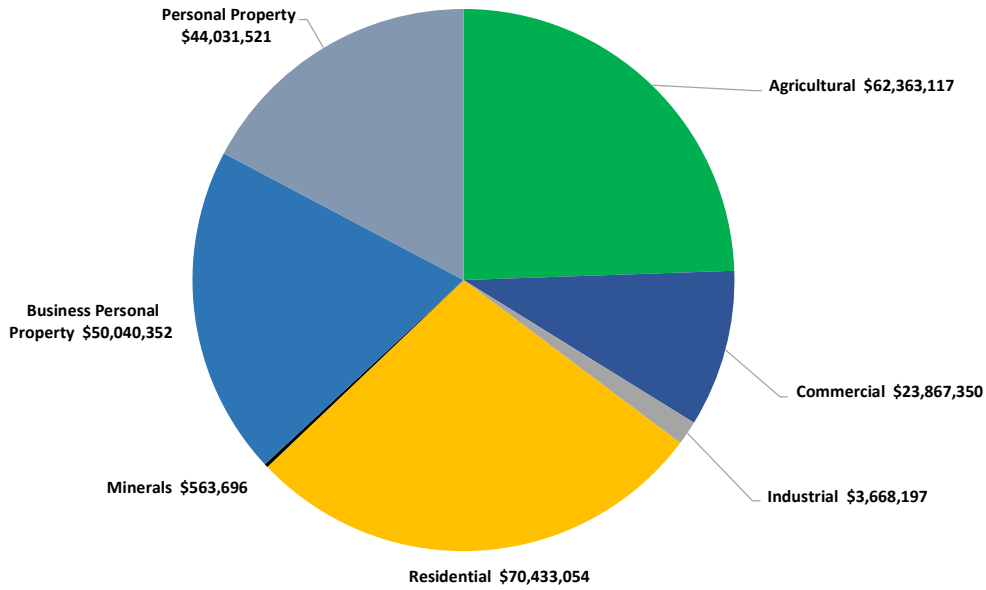
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Jackson  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 36.72                           | 53             | 4.07               | 42             | 9.00                 | 19             | 48.77                 | 37             |

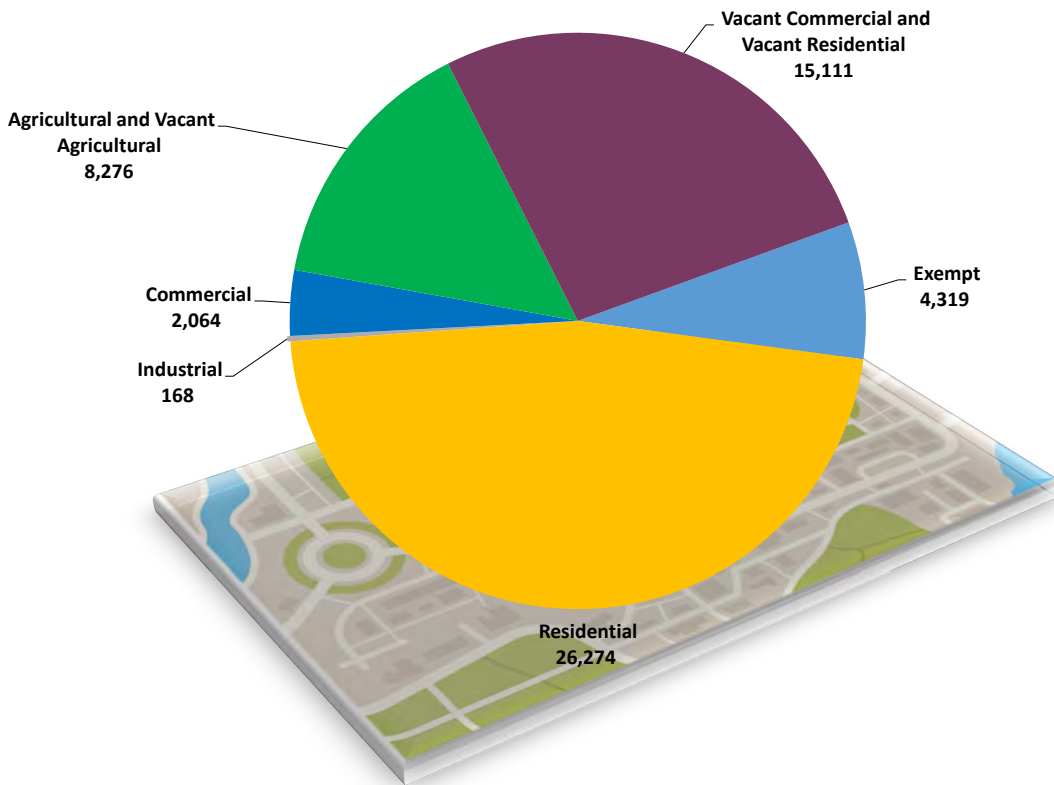
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Jefferson County

|  |                                    |
|--|------------------------------------|
| Assessor                                   | The Honorable Gloria Tillman       |
| Parcels (Reappraisal)*                     | 51,078                             |
| Current Reappraisal Cycle Ends             | 2027                               |
| Current Reappraisal Cycle Duration (Years) | 4                                  |
| Agricultural Region                        | Delta                              |
| Reappraisal Contractor                     | In-House(Arkansas CAMA Technology) |

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Those appear in ().

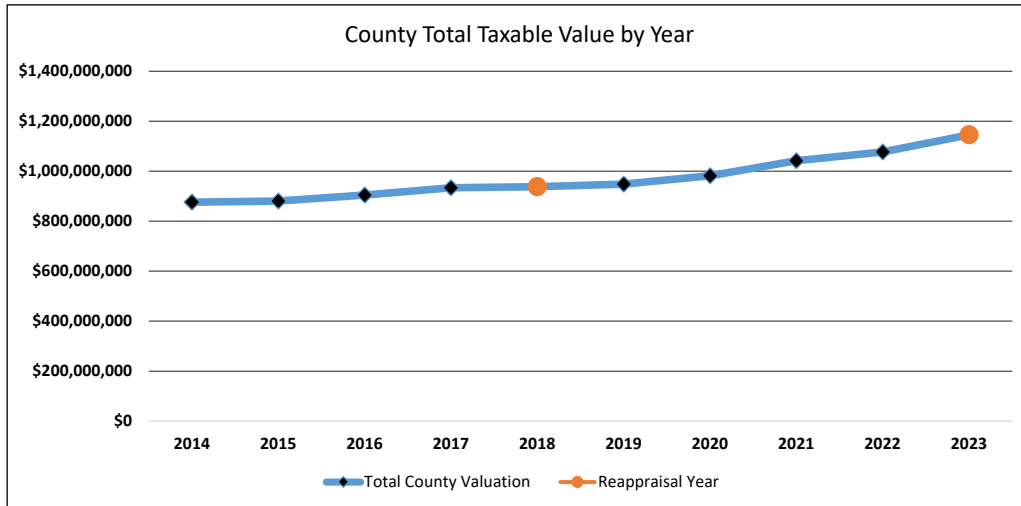
**PARCELS BY TYPE**



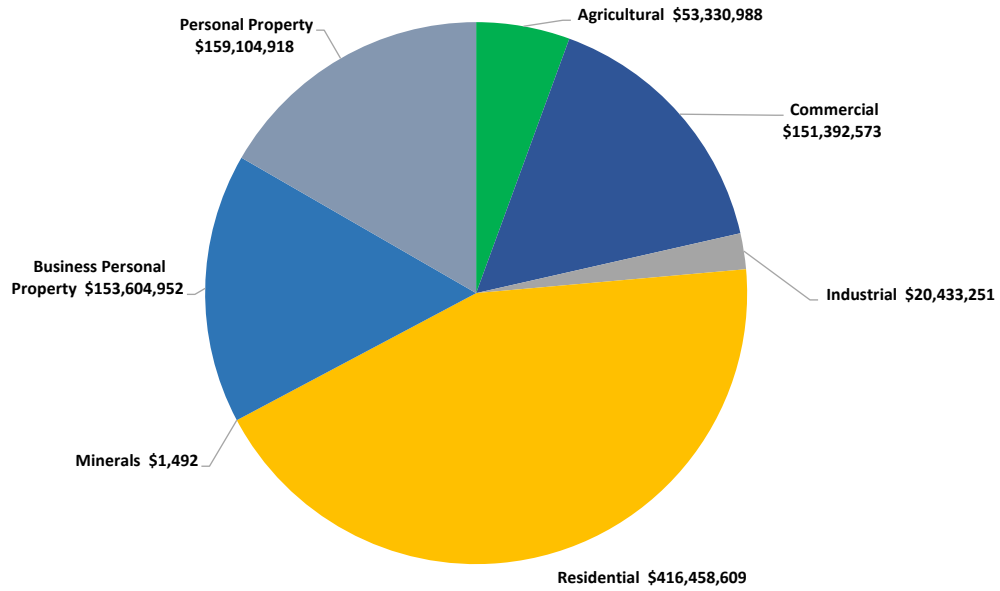
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Jefferson  
County cont.



### 2023 TAXABLE VALUE BY CATEGORY



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 40.76                           | 13             | 7.64               | 1              | 9.21                 | 17             | 55.06                 | 3              |

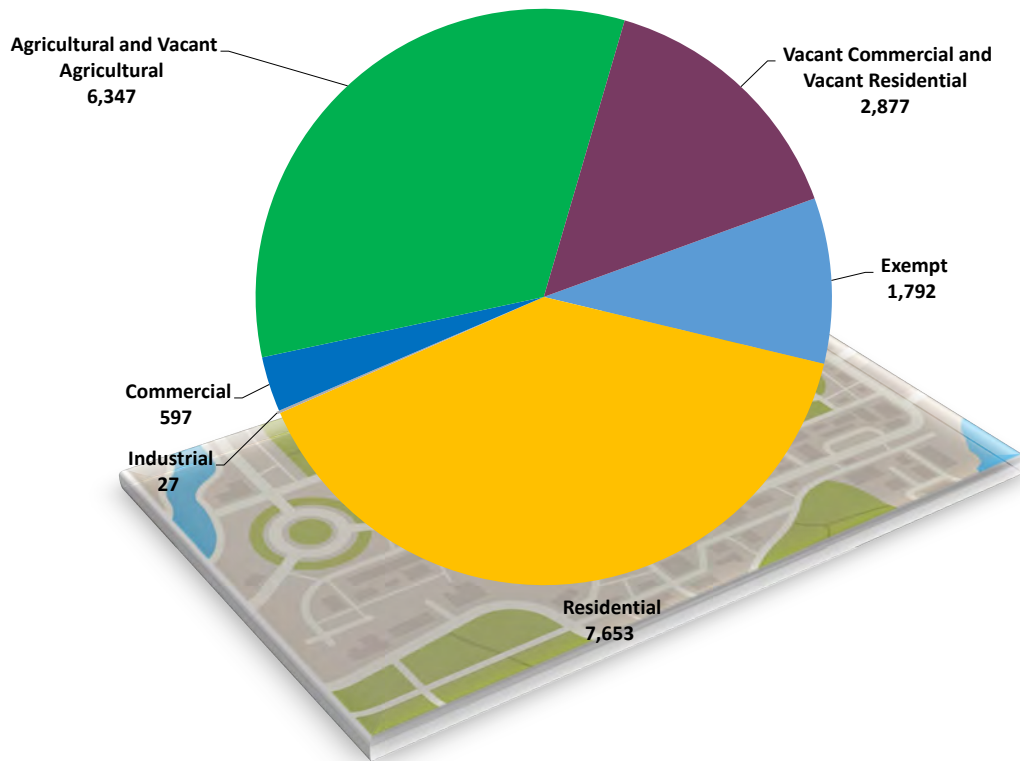
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# Johnson County

|  |                                 |
|--|---------------------------------|
| Assessor                                   | The Honorable Rusty Hardgrave   |
| Parcels (Reappraisal)*                     | 17,074                          |
| Current Reappraisal Cycle Ends             | 2025                            |
| Current Reappraisal Cycle Duration (Years) | 5                               |
| Agricultural Region                        | Ozark                           |
| Reappraisal Contractor                     | Total Assessment Solutions Corp |

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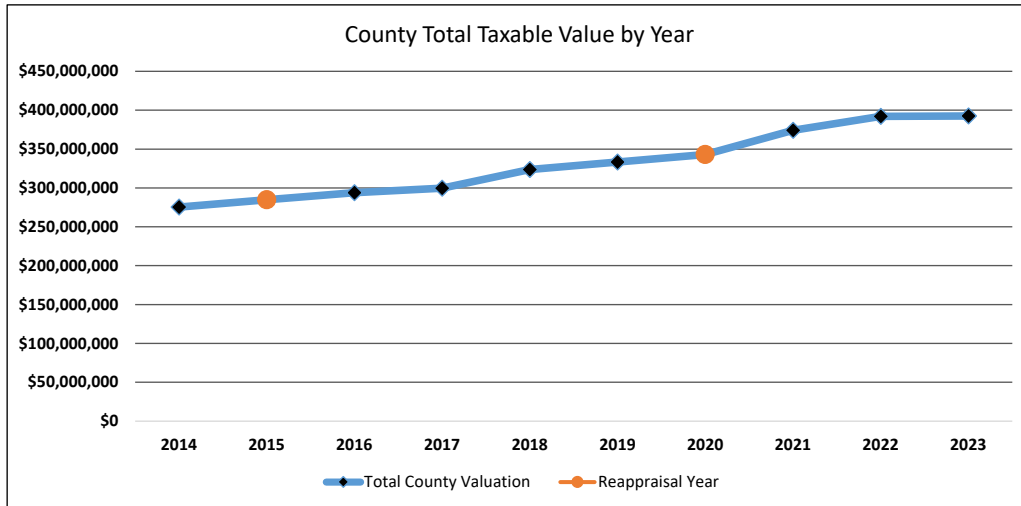
## PARCELS BY TYPE



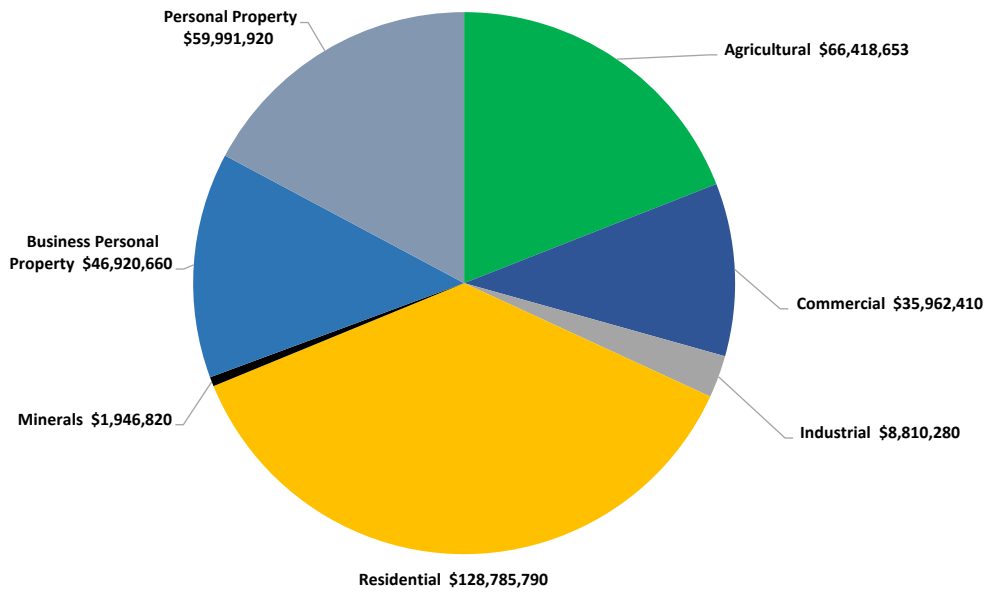
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Johnson  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 39.72                           | 26             | 4.02               | 44             | 10.30                | 4              | 51.87                 | 15             |

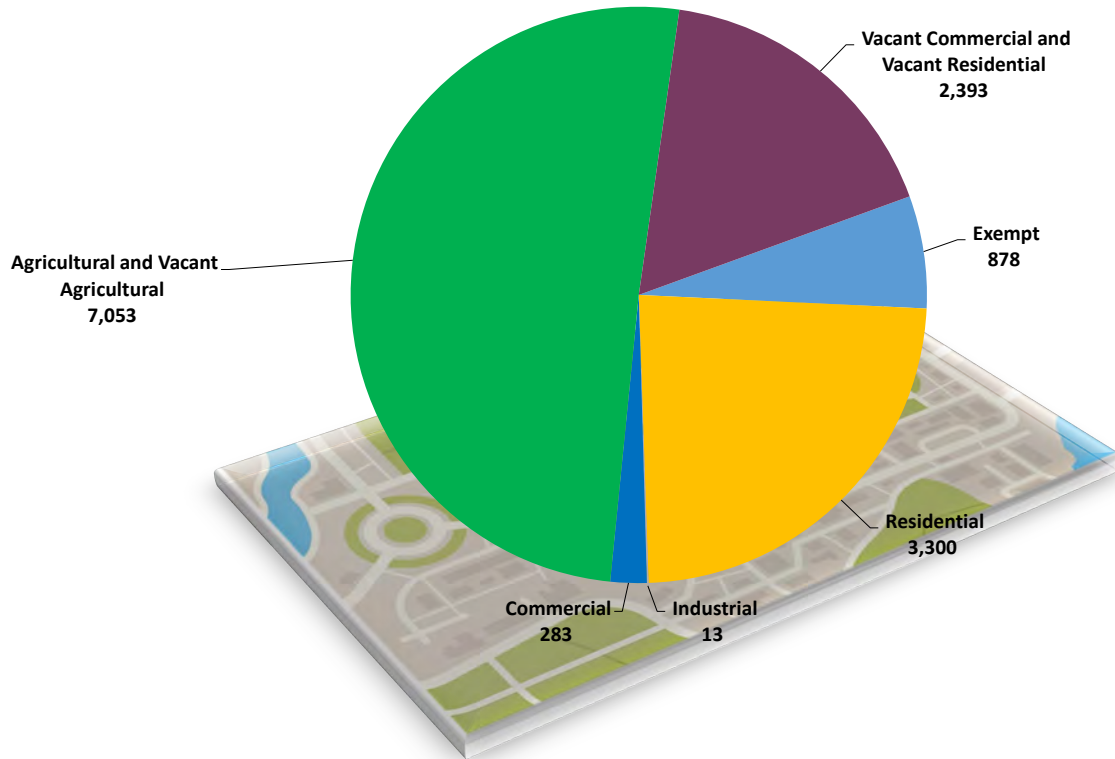
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# Lafayette County

|  |                                 |
|--|---------------------------------|
| Assessor                                   | The Honorable Billie Jo Pierson |
| Parcels (Reappraisal)*                     | 12,712                          |
| Current Reappraisal Cycle Ends             | 2024                            |
| Current Reappraisal Cycle Duration (Years) | 5                               |
| Agricultural Region                        | Southwest                       |
| Reappraisal Contractor                     | Arkansas CAMA Technology        |

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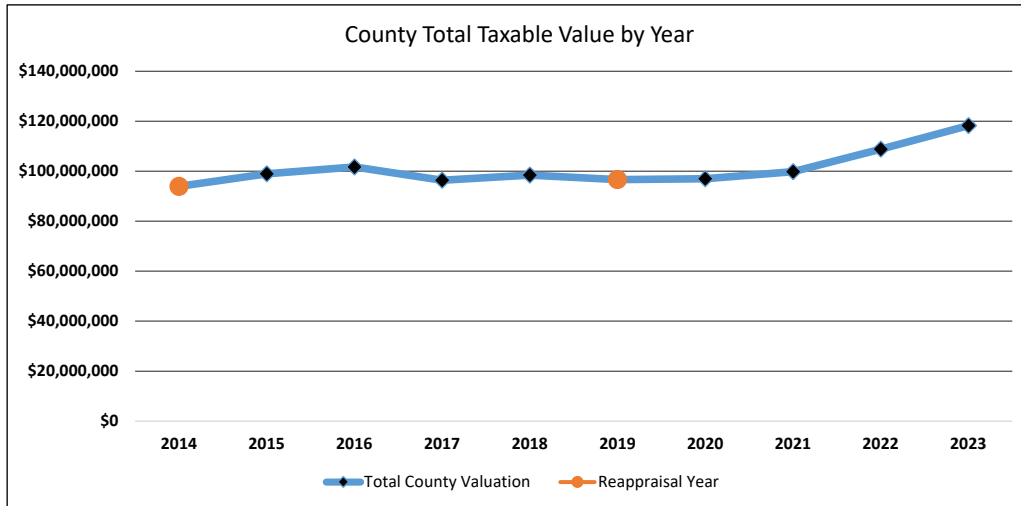
## PARCELS BY TYPE



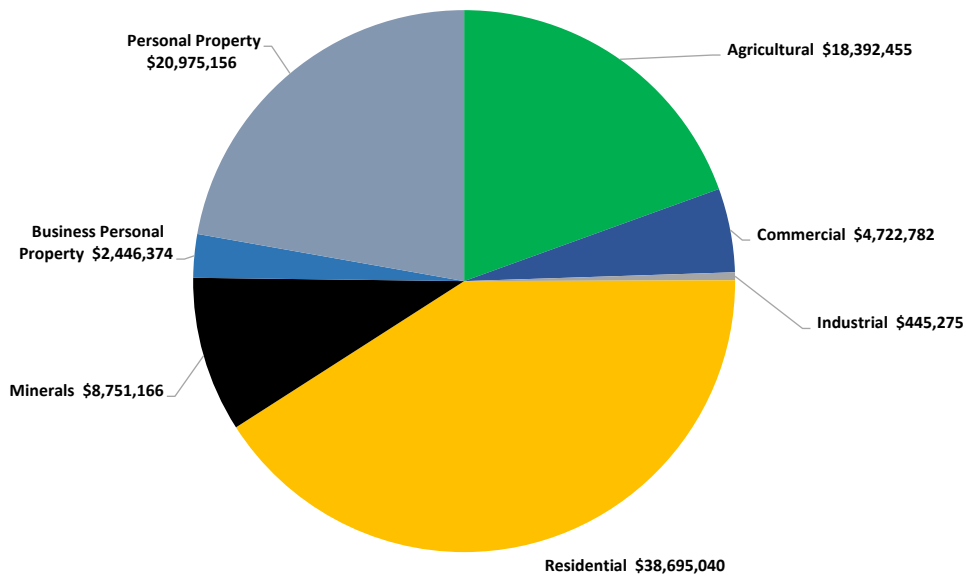
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Lafayette  
County cont.



### 2023 TAXABLE VALUE BY CATEGORY



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 34.33                           | 68             | 5.30               | 11             | 9.00                 | 19             | 46.87                 | 51             |

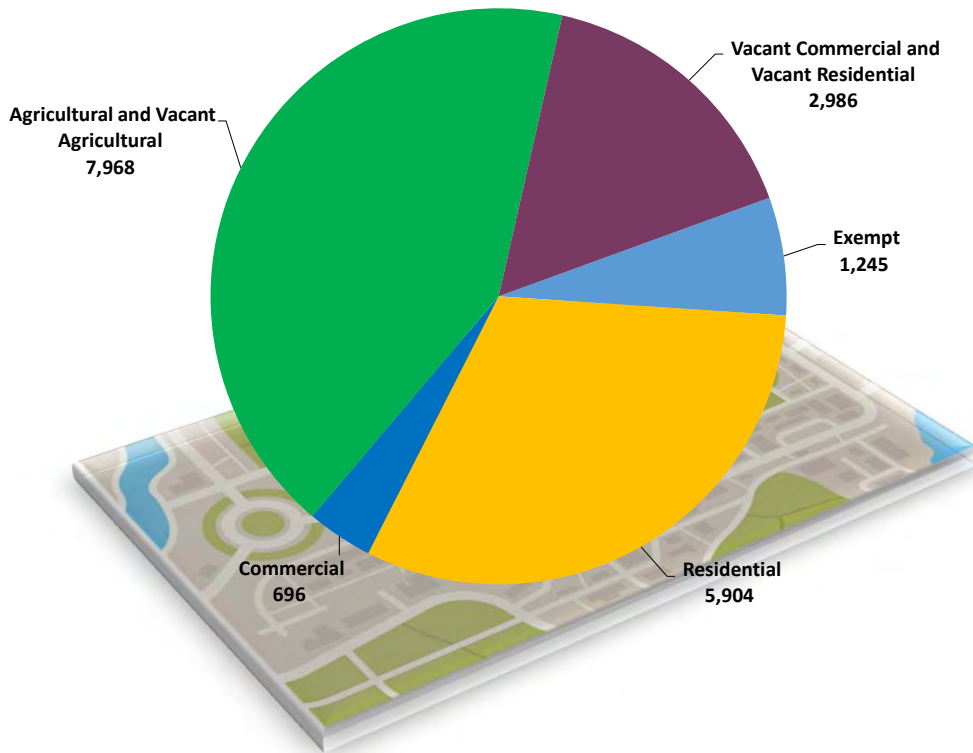
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[Millage Book | Arkansas Assessment Coordination Division](#)

# Lawrence County

|   |                                       |
|---|---------------------------------------|
| <b>Assessor</b>                                   | <b>The Honorable Becky Holder</b>     |
| <b>Parcels (Reappraisal)*</b>                     | <b>15,993</b>                         |
| <b>Current Reappraisal Cycle Ends</b>             | <b>2027</b>                           |
| <b>Current Reappraisal Cycle Duration (Years)</b> | <b>4</b>                              |
| <b>Agricultural Region</b>                        | <b>Delta</b>                          |
| <b>Reappraisal Contractor</b>                     | <b>In-House(Delta Mass Appraisal)</b> |

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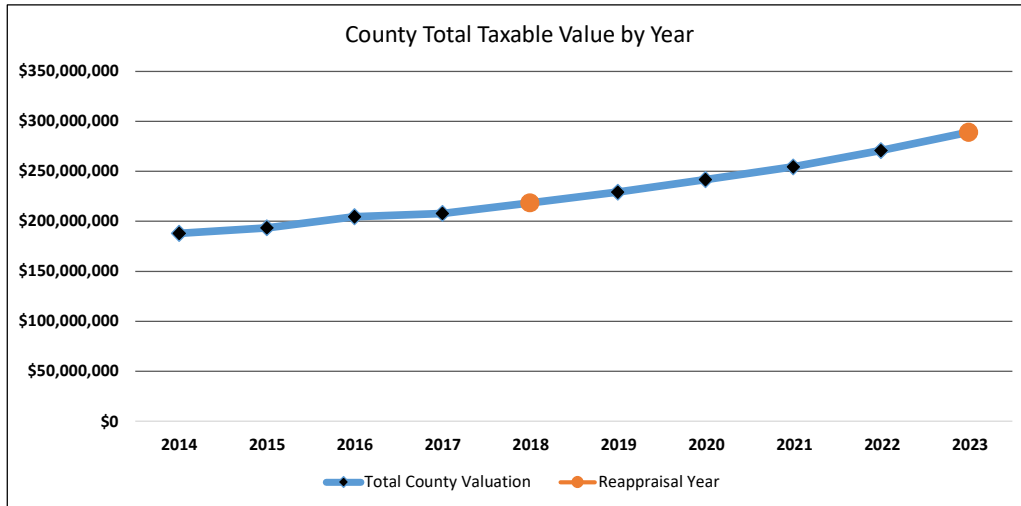
## PARCELS BY TYPE



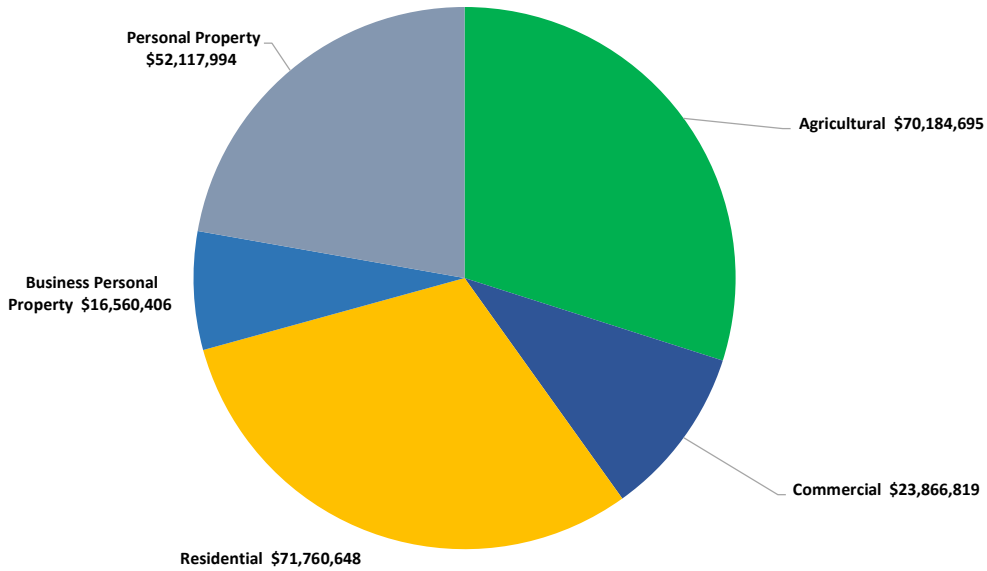
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Lawrence  
County cont.



### 2023 TAXABLE VALUE BY CATEGORY



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 35.72                           | 63             | 1.34               | 73             | 9.00                 | 19             | 45.66                 | 60             |

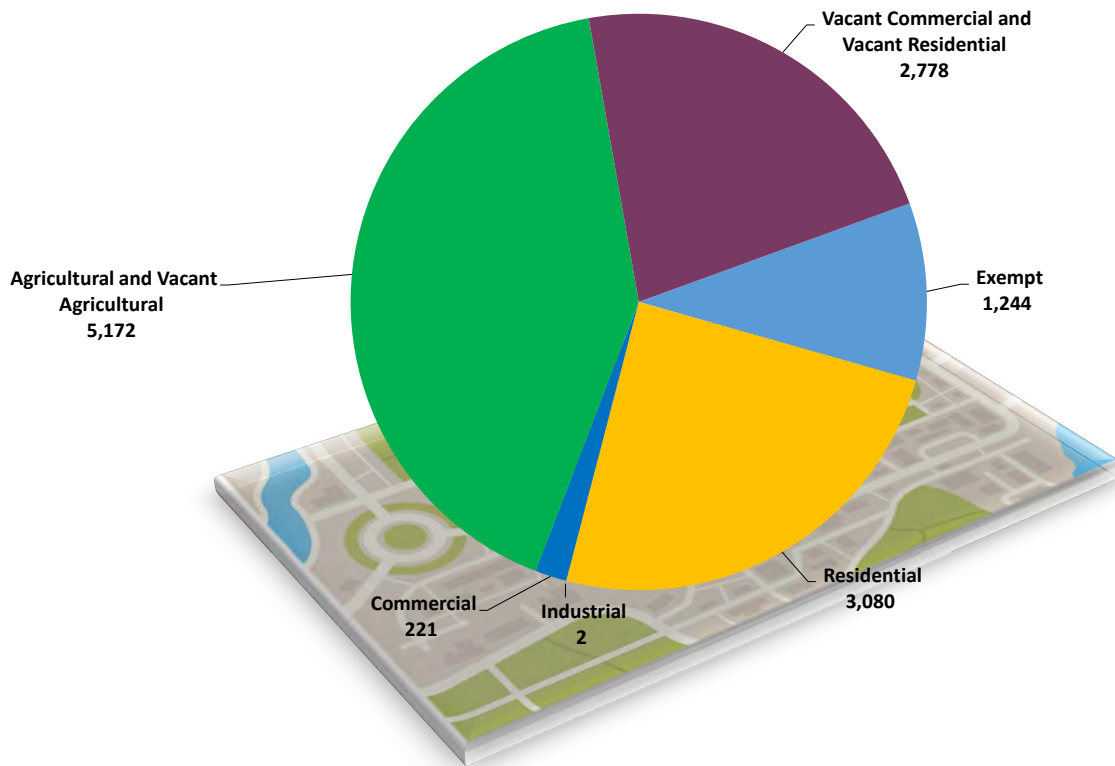
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Lee County

|  |                           |
|--|---------------------------|
| Assessor                                   | The Honorable Becky Hogan |
| Parcels (Reappraisal)*                     | 10,979                    |
| Current Reappraisal Cycle Ends             | 2024                      |
| Current Reappraisal Cycle Duration (Years) | 5                         |
| Agricultural Region                        | Delta                     |
| Reappraisal Contractor                     | Delta Mass Appraisal      |

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 Those appear in ().

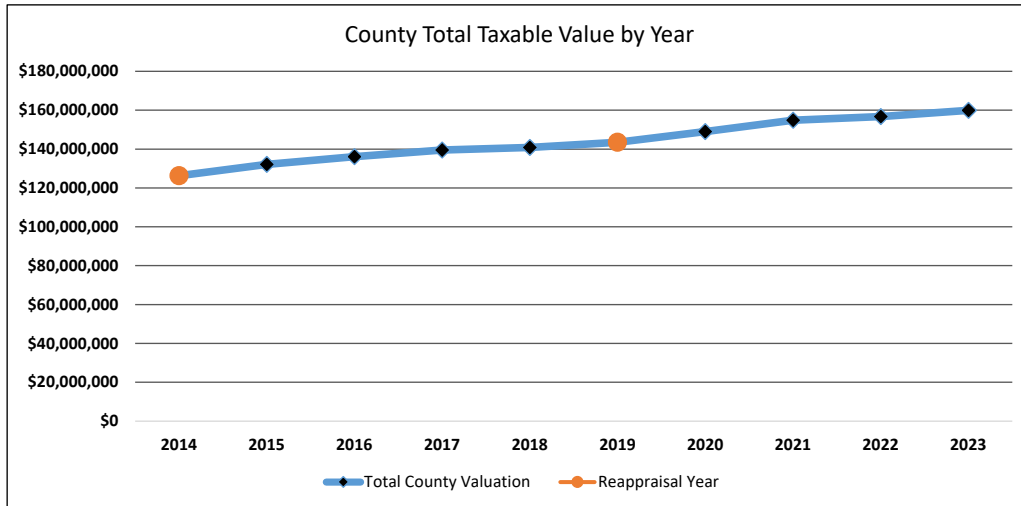
## PARCELS BY TYPE



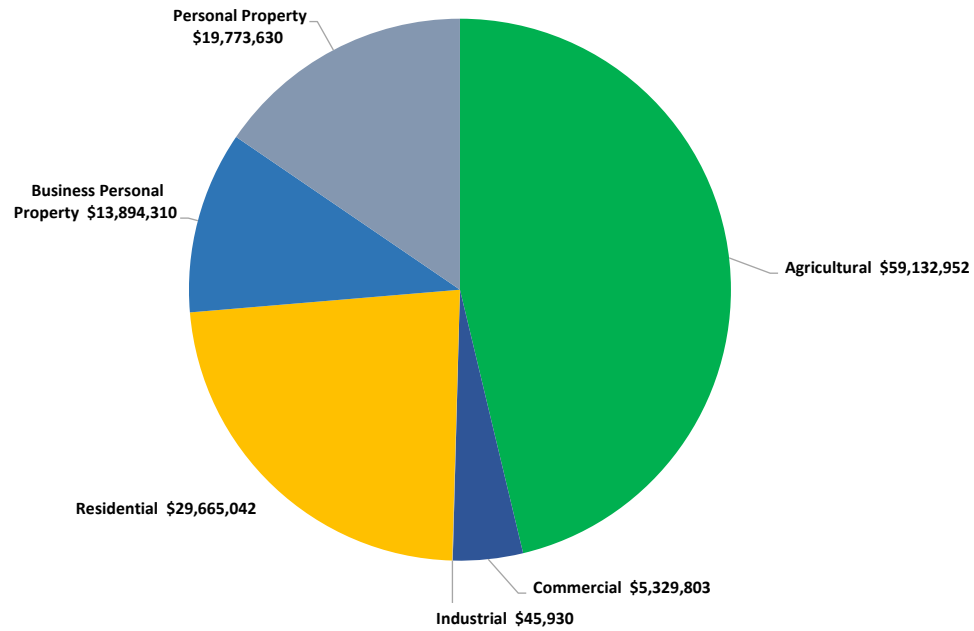
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Lee  
County cont.



### 2023 TAXABLE VALUE BY CATEGORY



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 29.69                           | 75             | 5.17               | 13             | 8.40                 | 39             | 41.96                 | 72             |

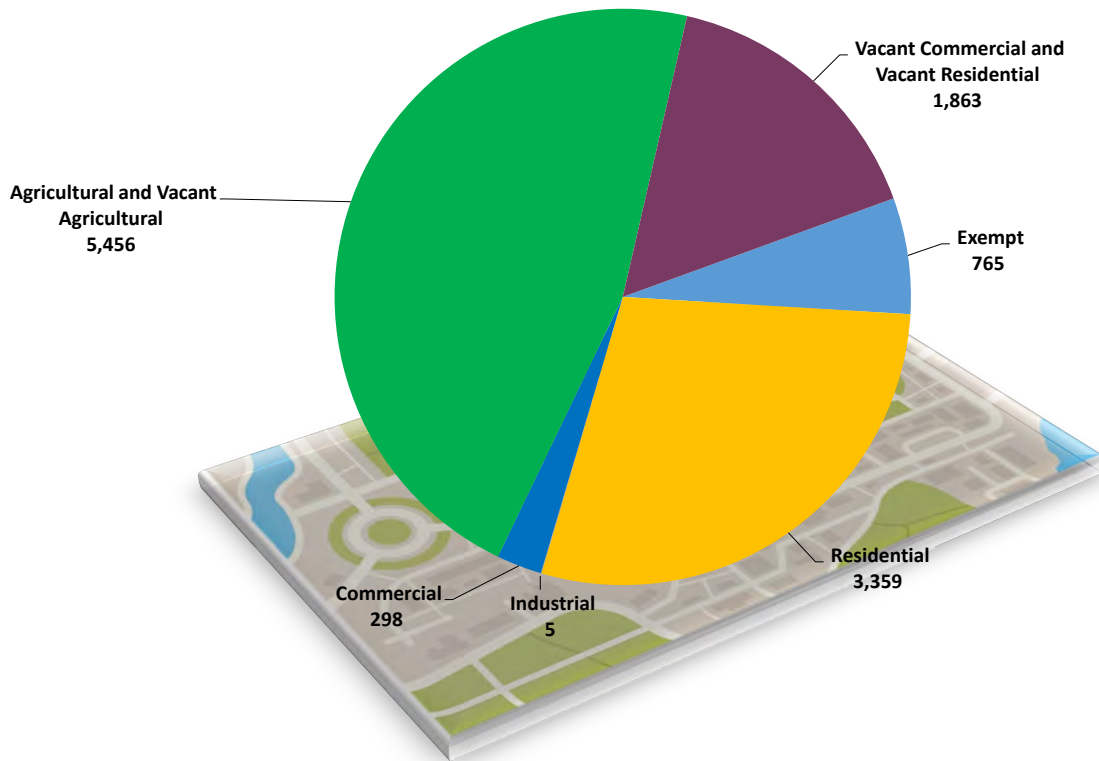
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[Millage Book | Arkansas Assessment Coordination Division](#)

# Lincoln County

|  |                            |
|--|----------------------------|
| Assessor                                   | The Honorable Amy Harrison |
| Parcels (Reappraisal)*                     | 10,808                     |
| Current Reappraisal Cycle Ends             | 2025                       |
| Current Reappraisal Cycle Duration (Years) | 5                          |
| Agricultural Region                        | Delta                      |
| Reappraisal Contractor                     | Arkansas CAMA Technology   |

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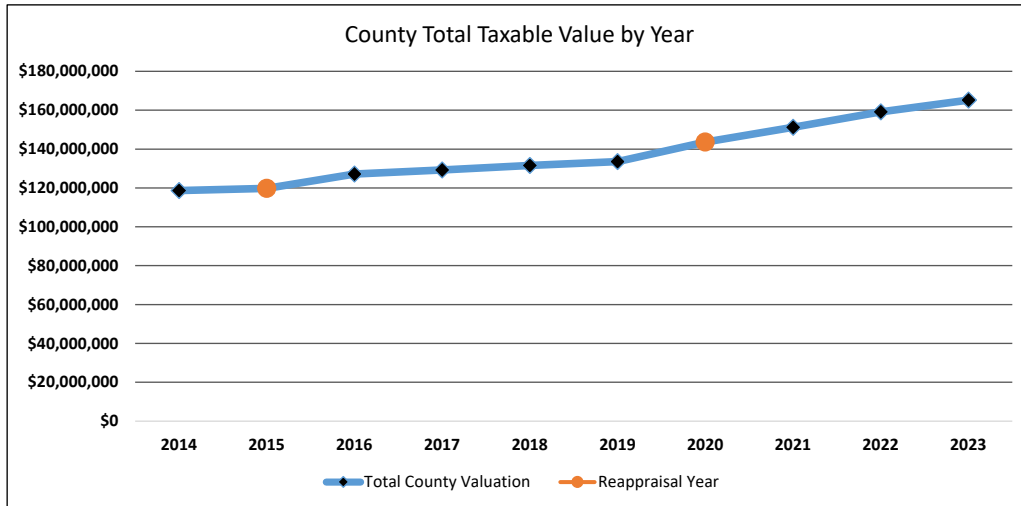
## PARCELS BY TYPE



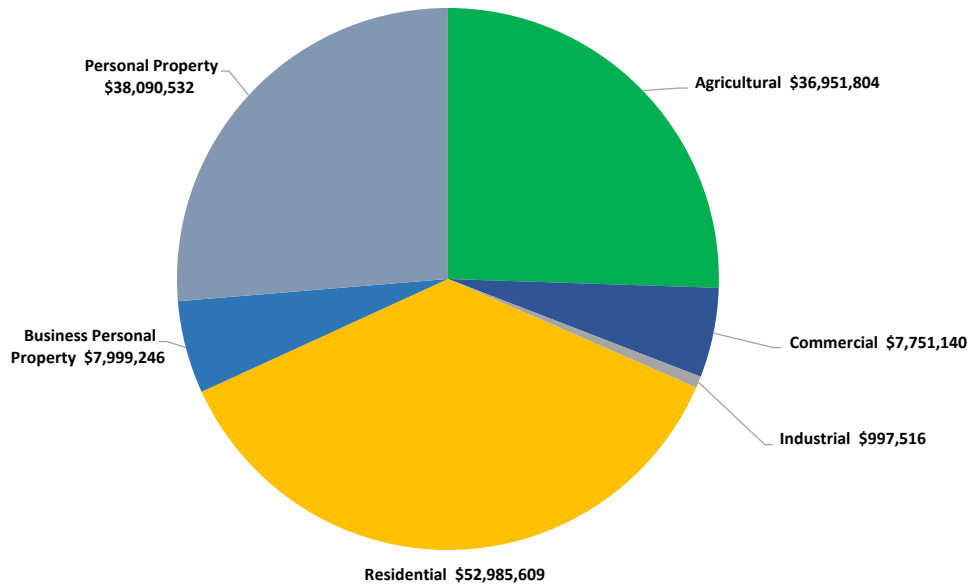
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Lincoln  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 39.15                           | 32             | 4.50               | 28             | 9.00                 | 19             | 50.40                 | 23             |

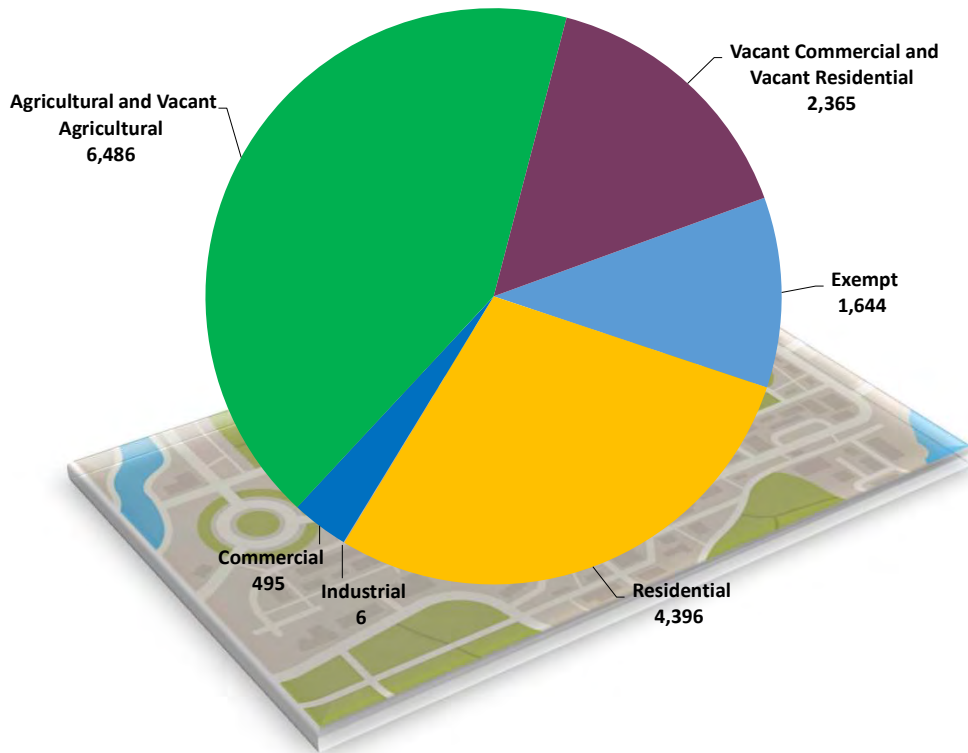
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[Millage Book | Arkansas Assessment Coordination Division](#)

# Little River County

|  |                               |
|--|-------------------------------|
| Assessor                                   | The Honorable Allie Rosenbaum |
| Parcels (Reappraisal)*                     | 13,325                        |
| Current Reappraisal Cycle Ends             | 2027                          |
| Current Reappraisal Cycle Duration (Years) | 5                             |
| Agricultural Region                        | Southwest                     |
| Reappraisal Contractor                     | Arkansas CAMA Technology      |

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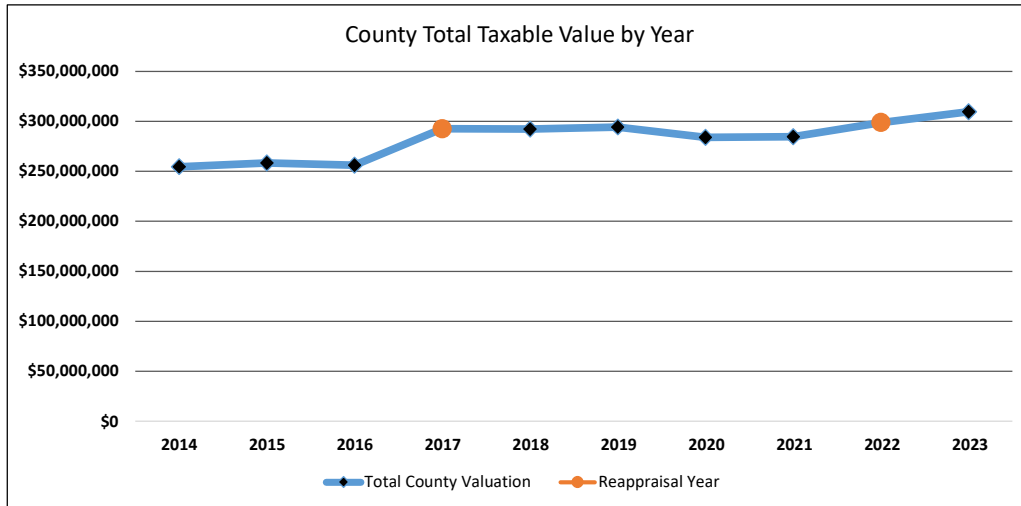
## PARCELS BY TYPE



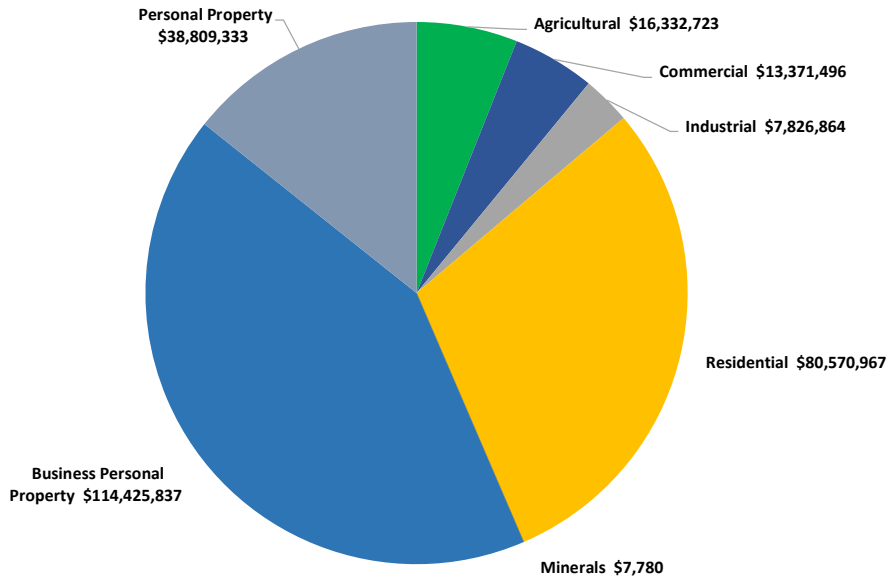
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Little River  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 39.20                           | 30             | 1.88               | 71             | 6.20                 | 60             | 46.23                 | 55             |

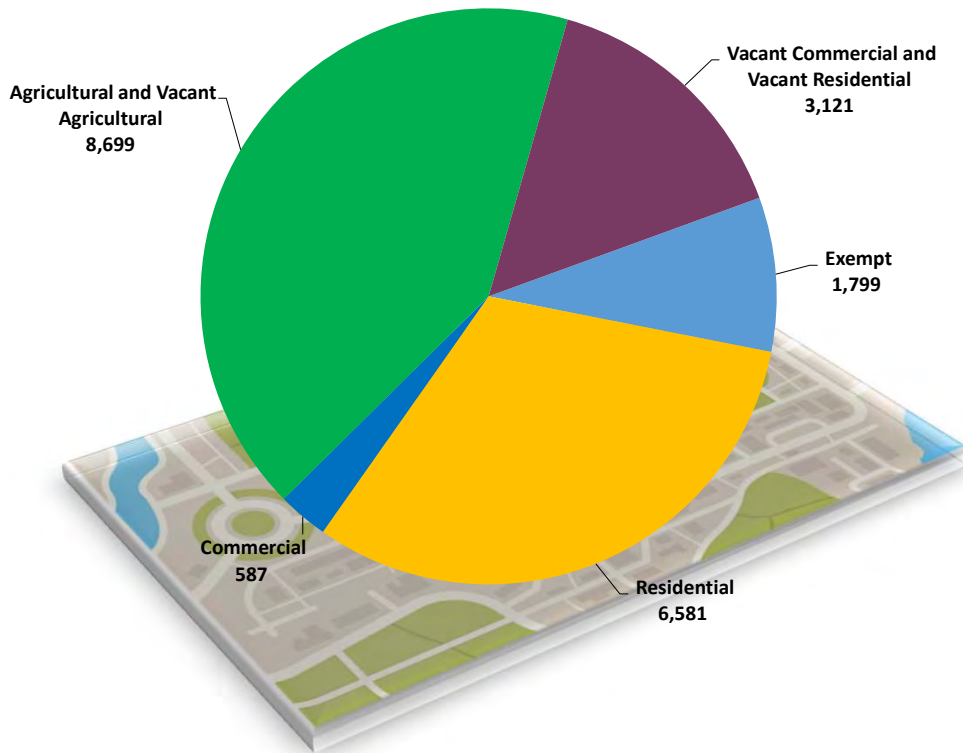
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Logan County

|   |  |
|---|--|
| <b>Assessor</b>                                   | <b>The Honorable Shannon Coffon</b>    |
| <b>Parcels (Reappraisal)*</b>                     | <b>18,506</b>                          |
| <b>Current Reappraisal Cycle Ends</b>             | <b>2025</b>                            |
| <b>Current Reappraisal Cycle Duration (Years)</b> | <b>5</b>                               |
| <b>Agricultural Region</b>                        | <b>Ouachita</b>                        |
| <b>Reappraisal Contractor</b>                     | <b>Total Assessment Solutions Corp</b> |

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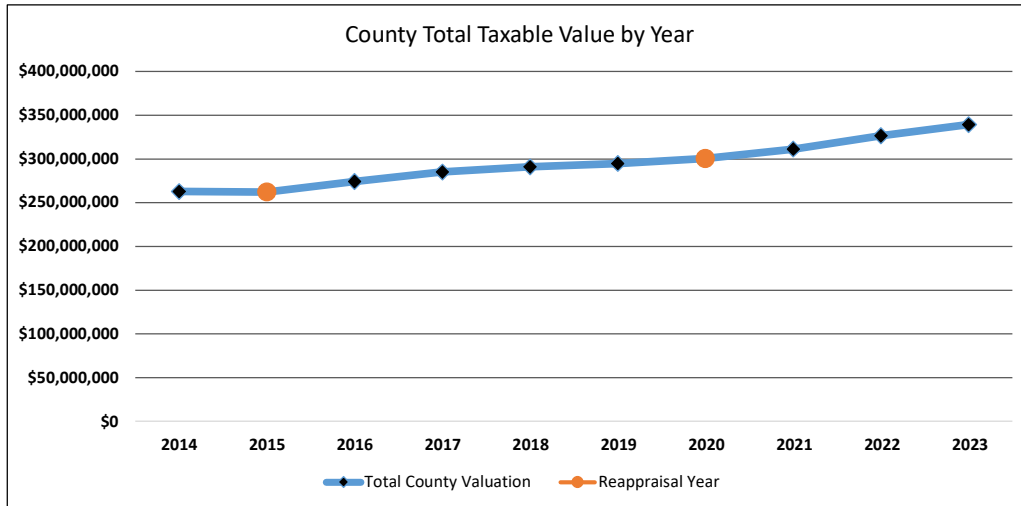
## PARCELS BY TYPE



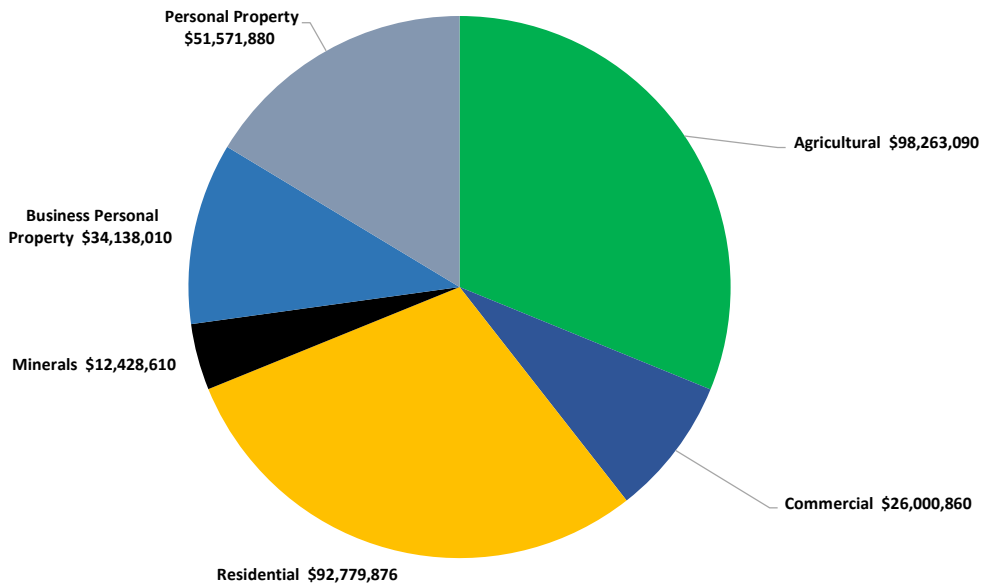
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Logan  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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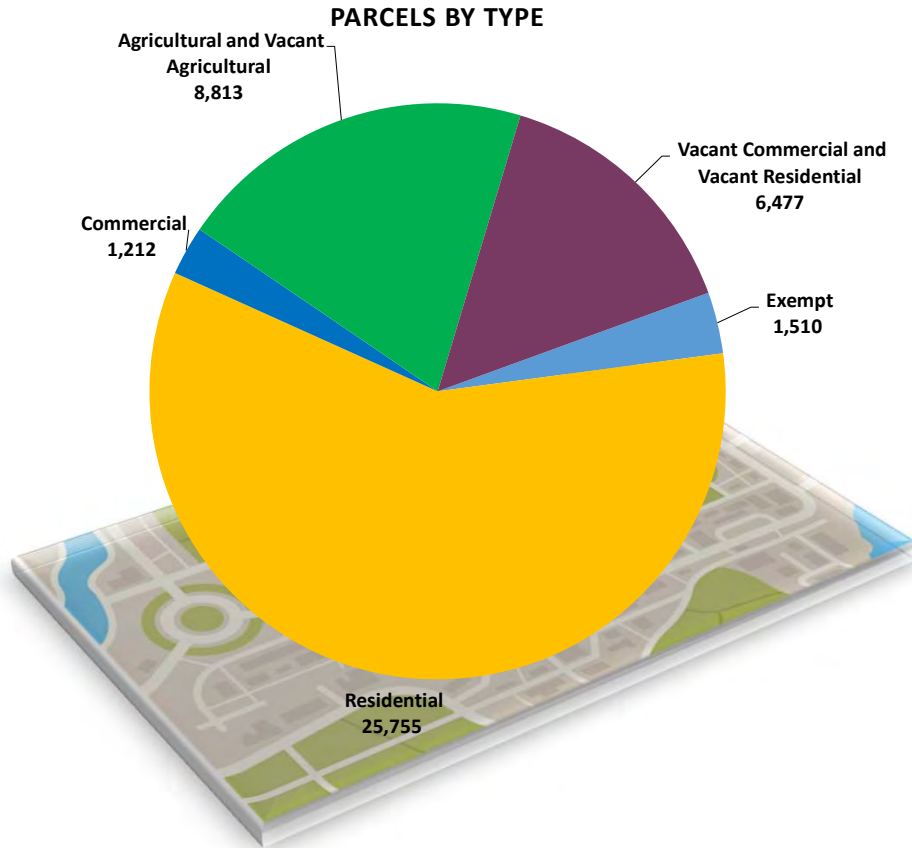
|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 38.16                           | 39             | 2.70               | 63             | 7.90                 | 46             | 47.48                 | 44             |

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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Lonoke County

|  |                                 |
|--|---------------------------------|
| Assessor                                   | The Honorable Donna Pedersen    |
| Parcels (Reappraisal)*                     | 40,400                          |
| Current Reappraisal Cycle Ends             | 2026                            |
| Current Reappraisal Cycle Duration (Years) | 5                               |
| Agricultural Region                        | Delta                           |
| Reappraisal Contractor                     | Total Assessment Solutions Corp |

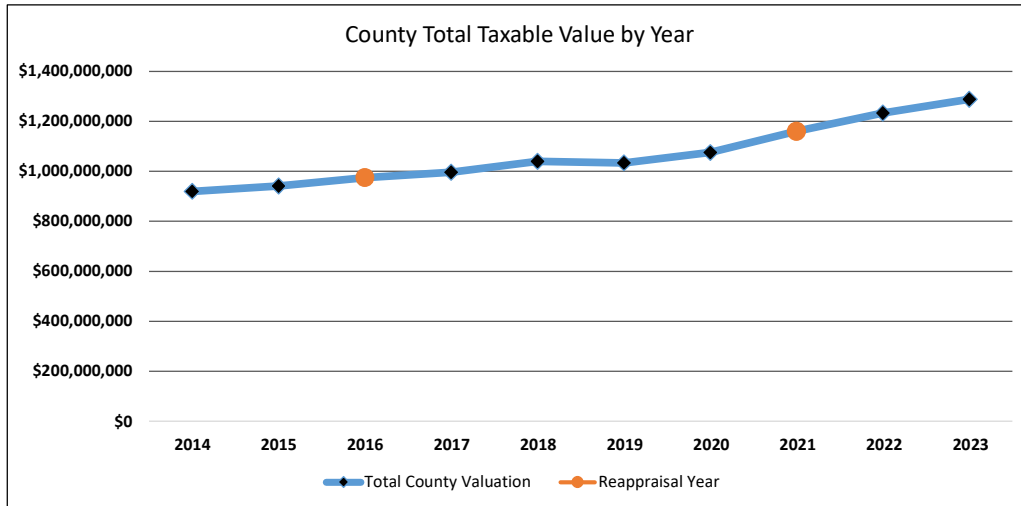
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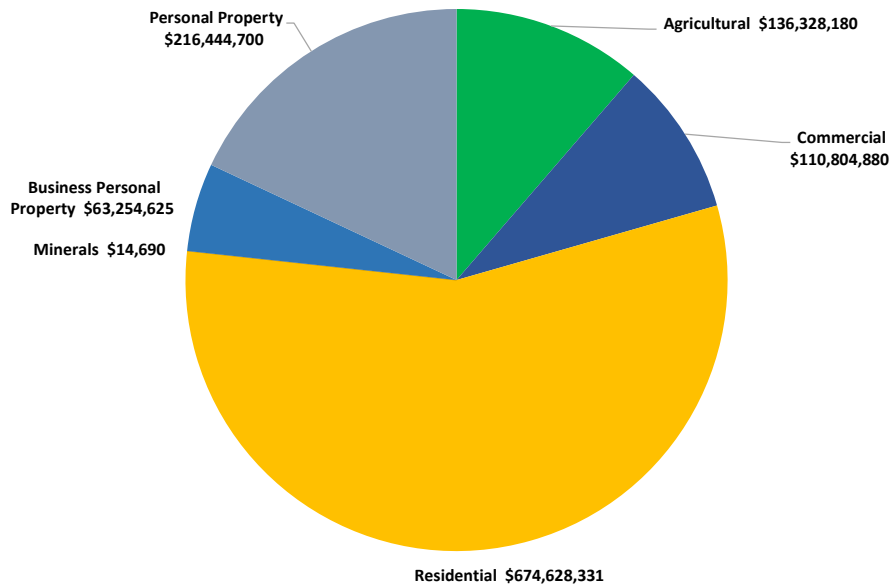
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Lonoke  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 42.71                           | 5              | 3.97               | 47             | 6.40                 | 57             | 51.45                 | 17             |

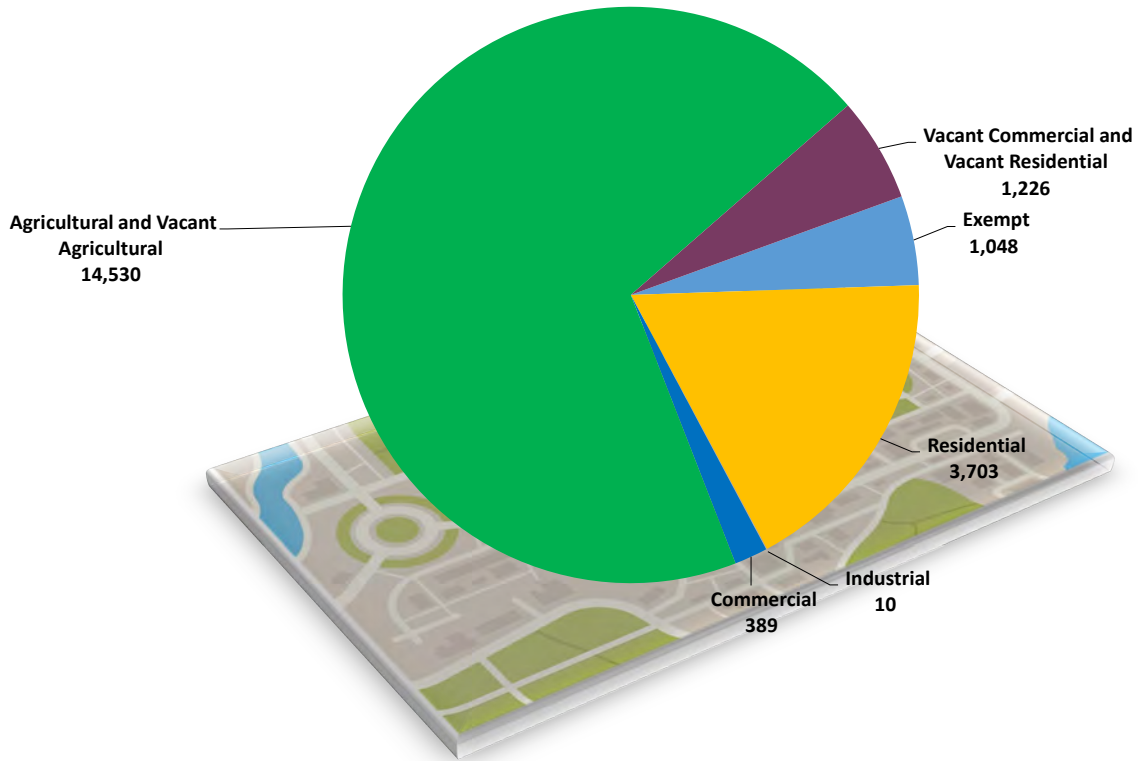
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# Madison County

|  |                              |
|--|------------------------------|
| Assessor                                   | The Honorable Christal Odgen |
| Parcels (Reappraisal)*                     | 19,202                       |
| Current Reappraisal Cycle Ends             | 2024                         |
| Current Reappraisal Cycle Duration (Years) | 3                            |
| Agricultural Region                        | Ozark                        |
| Reappraisal Contractor                     | Arkansas CAMA Technology     |

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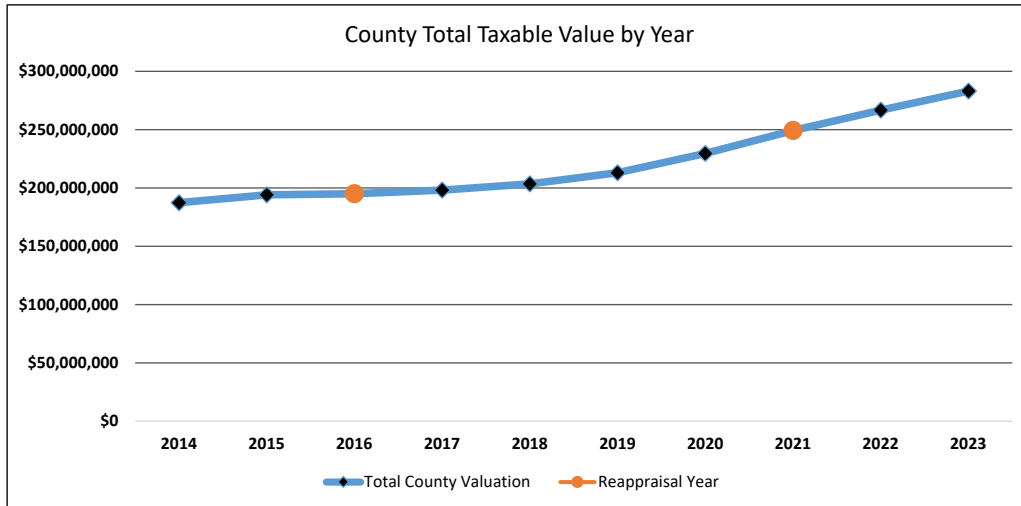
## PARCELS BY TYPE



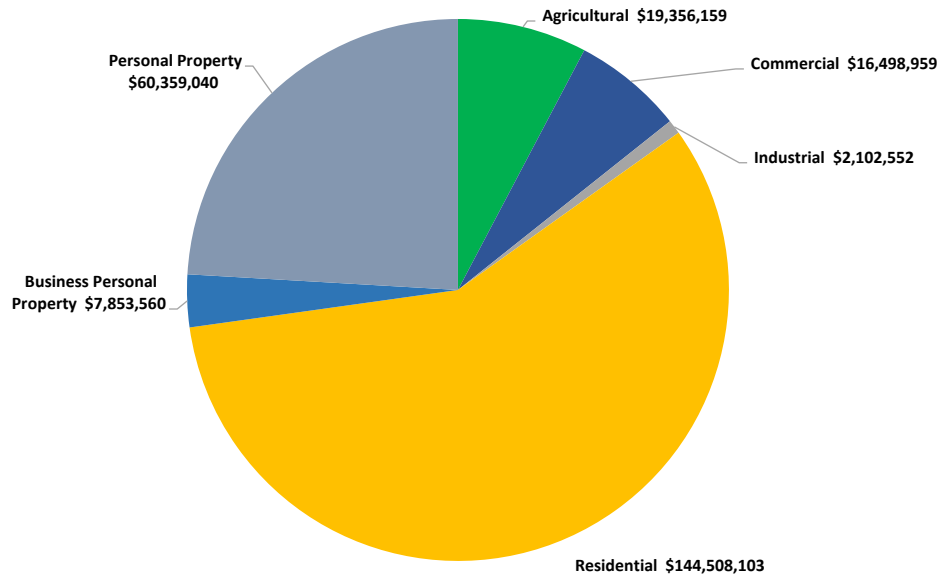
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Madison  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 37.22                           | 50             | 2.85               | 62             | 9.00                 | 19             | 47.17                 | 47             |

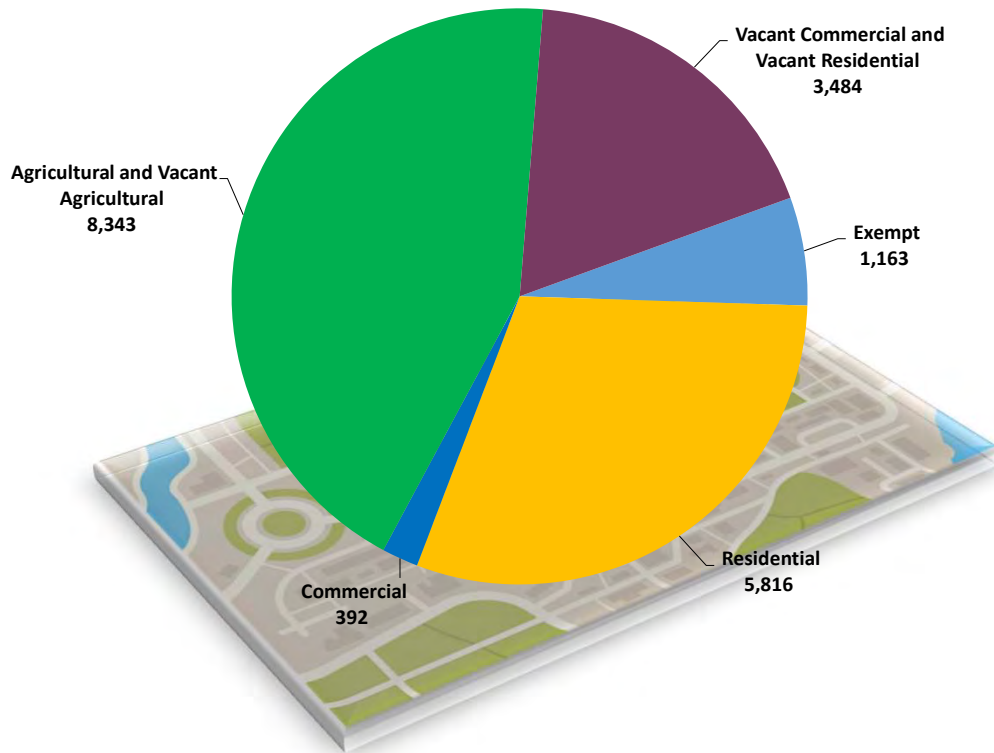
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Marion County

|  |                           |
|--|---------------------------|
| Assessor                                   | The Honorable Tonya Eppes |
| Parcels (Reappraisal)*                     | 18,050                    |
| Current Reappraisal Cycle Ends             | 2026                      |
| Current Reappraisal Cycle Duration (Years) | 5                         |
| Agricultural Region                        | Ozark                     |
| Reappraisal Contractor                     | Delta Mass Appraisal      |

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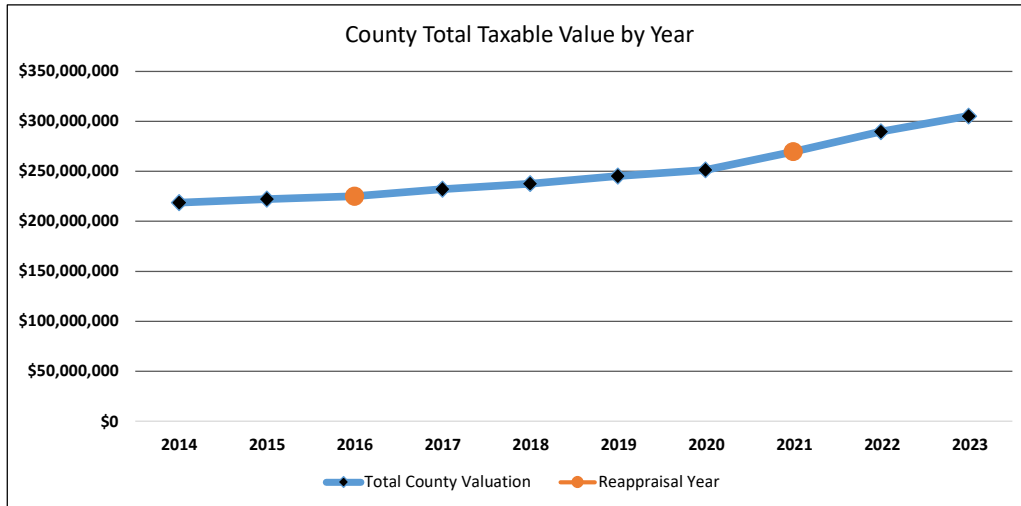
## PARCELS BY TYPE



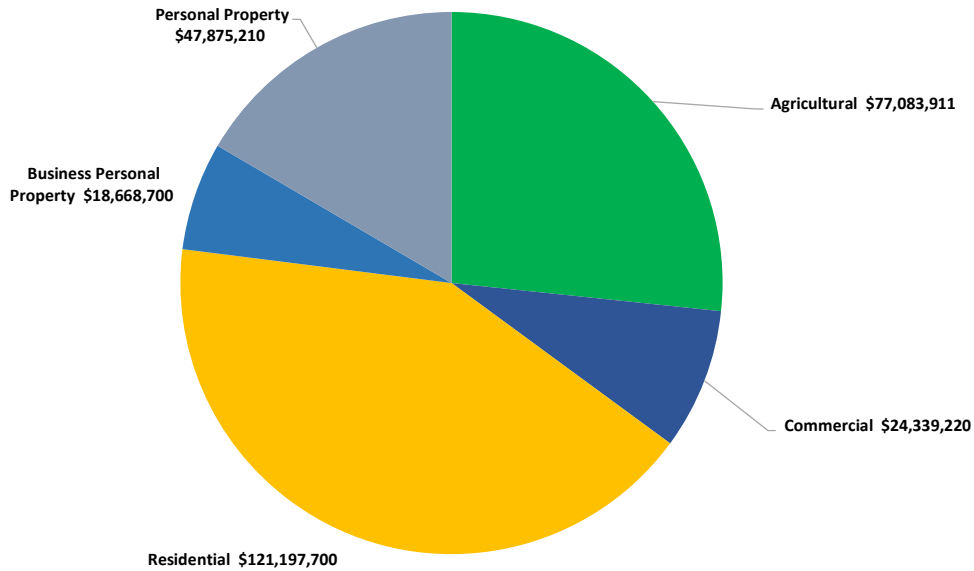
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Marion  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 36.44                           | 58             | 4.60               | 27             | 8.90                 | 31             | 47.43                 | 45             |

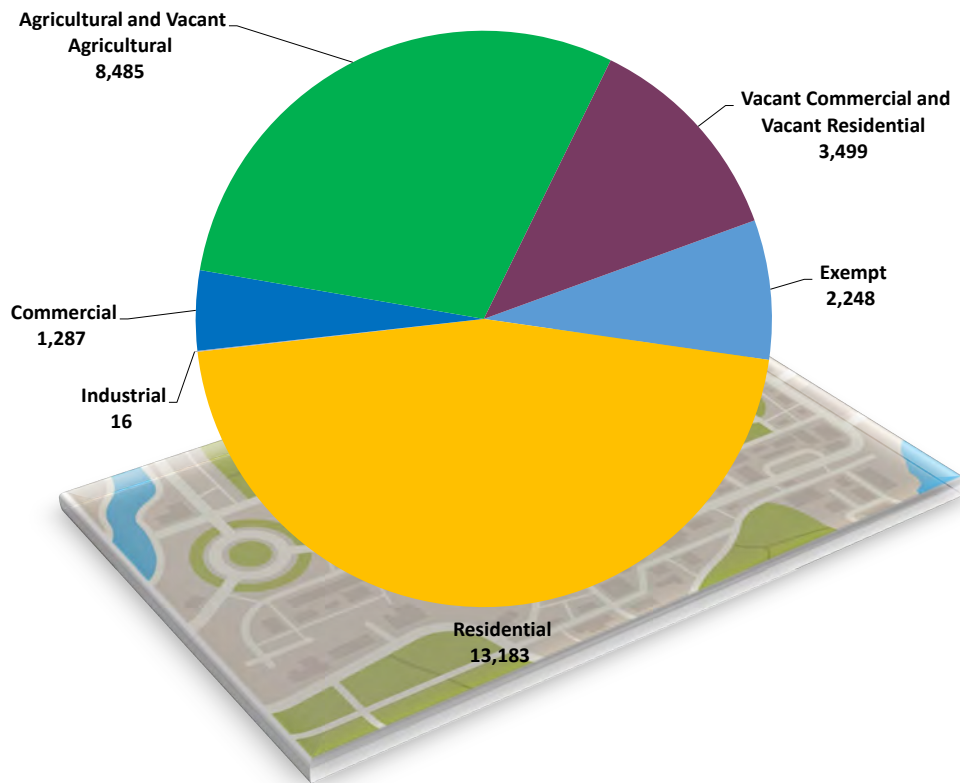
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# Miller County

|  |                                 |
|--|---------------------------------|
| Assessor                                   | The Honorable Joyce Dennington  |
| Parcels (Reappraisal)*                     | 26,095                          |
| Current Reappraisal Cycle Ends             | 2025                            |
| Current Reappraisal Cycle Duration (Years) | 5                               |
| Agricultural Region                        | Southwest                       |
| Reappraisal Contractor                     | Total Assessment Solutions Corp |

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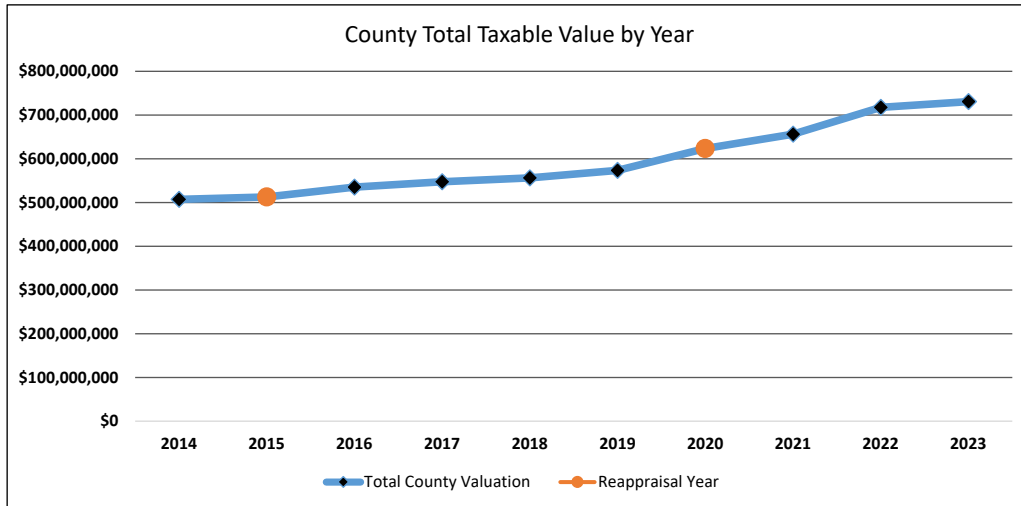
## PARCELS BY TYPE



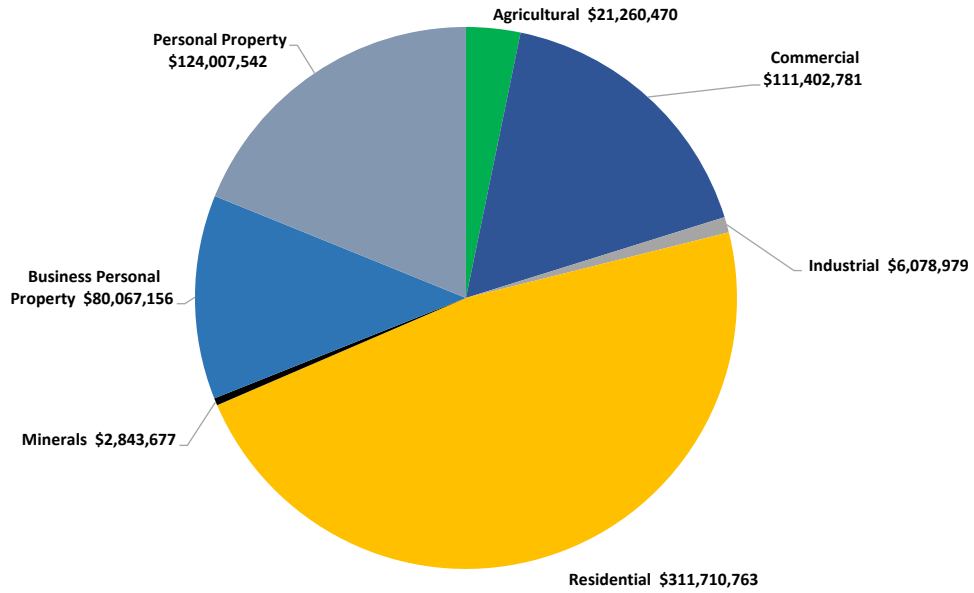
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Miller  
County cont.



### 2023 TAXABLE VALUE BY CATEGORY



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 41.93                           | 9              | 7.13               | 2              | 8.80                 | 32             | 54.29                 | 5              |

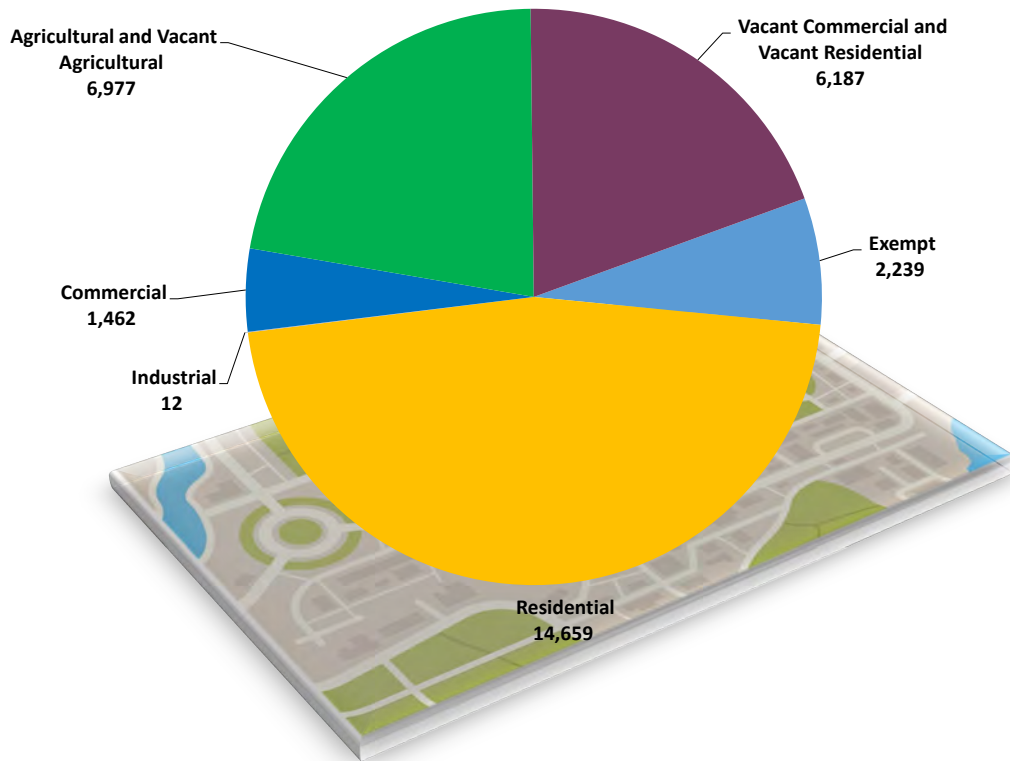
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# Mississippi County

|  |                             |
|--|-----------------------------|
| Assessor                                   | The Honorable Brannah Bibbs |
| Parcels (Reappraisal)*                     | 28,008                      |
| Current Reappraisal Cycle Ends             | 2026                        |
| Current Reappraisal Cycle Duration (Years) | 4                           |
| Agricultural Region                        | Delta                       |
| Reappraisal Contractor                     | Delta Mass Appraisal        |

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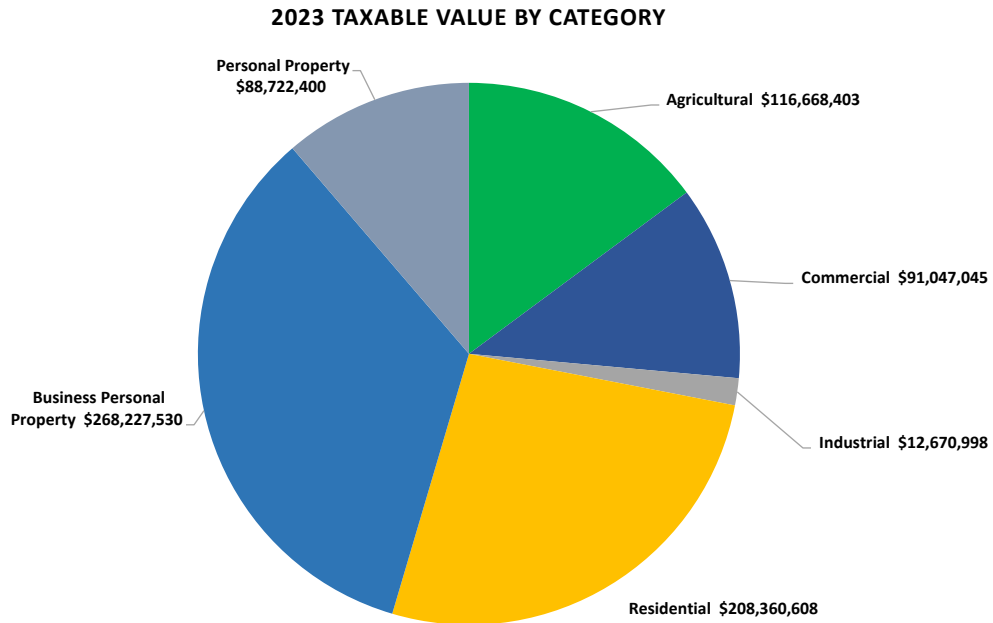
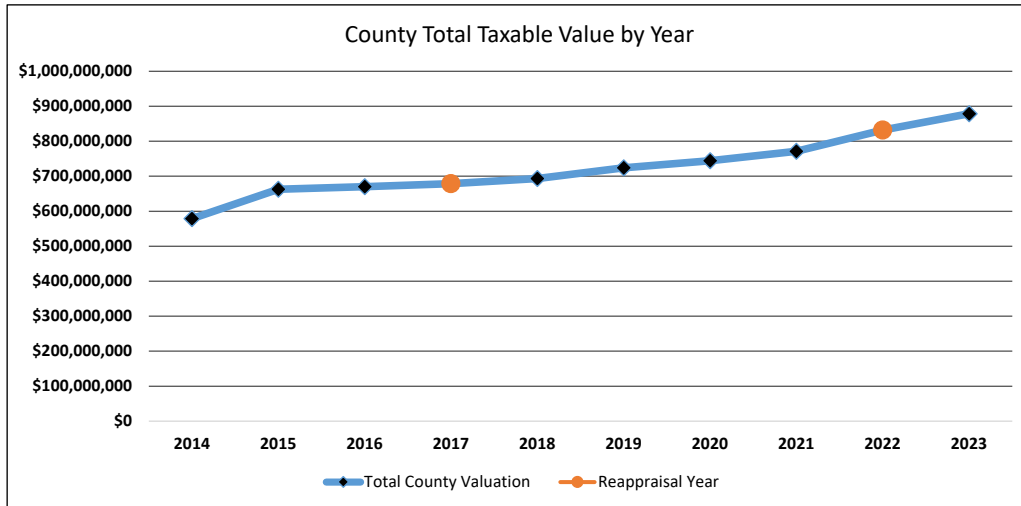
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Mississippi  
County cont.



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 40.26                           | 17             | 4.14               | 38             | 9.70                 | 12             | 52.87                 | 9              |

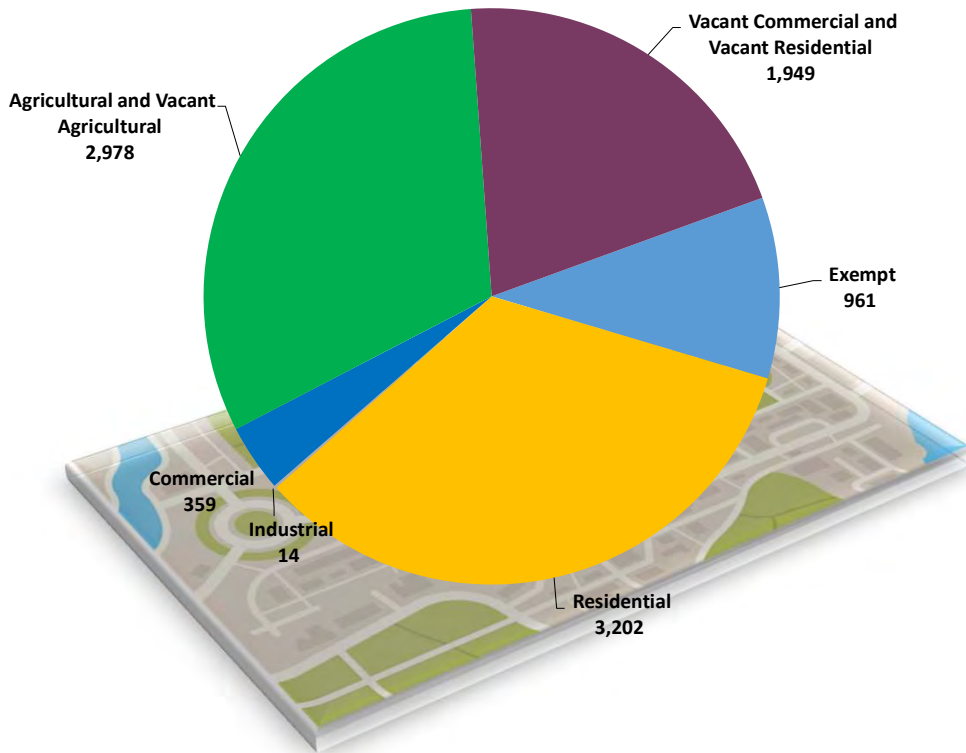
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# Monroe County

|   |                                       |
|---|---------------------------------------|
| <b>Assessor</b>                                   | <b>The Honorable Stacey Wilkerson</b> |
| <b>Parcels (Reappraisal)*</b>                     | <b>8,484</b>                          |
| <b>Current Reappraisal Cycle Ends</b>             | <b>2025</b>                           |
| <b>Current Reappraisal Cycle Duration (Years)</b> | <b>5</b>                              |
| <b>Agricultural Region</b>                        | <b>Delta</b>                          |
| <b>Reappraisal Contractor</b>                     | <b>Delta Mass Appraisal</b>           |

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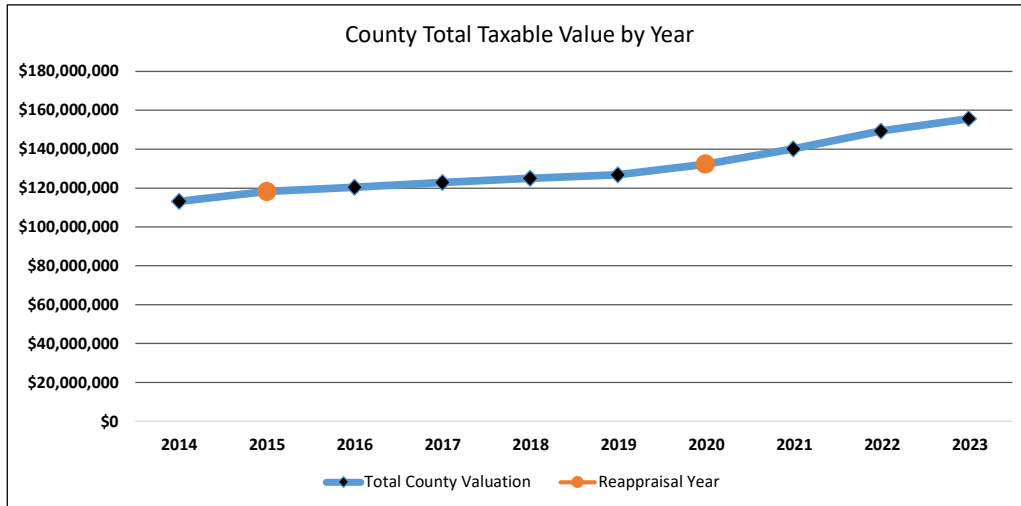
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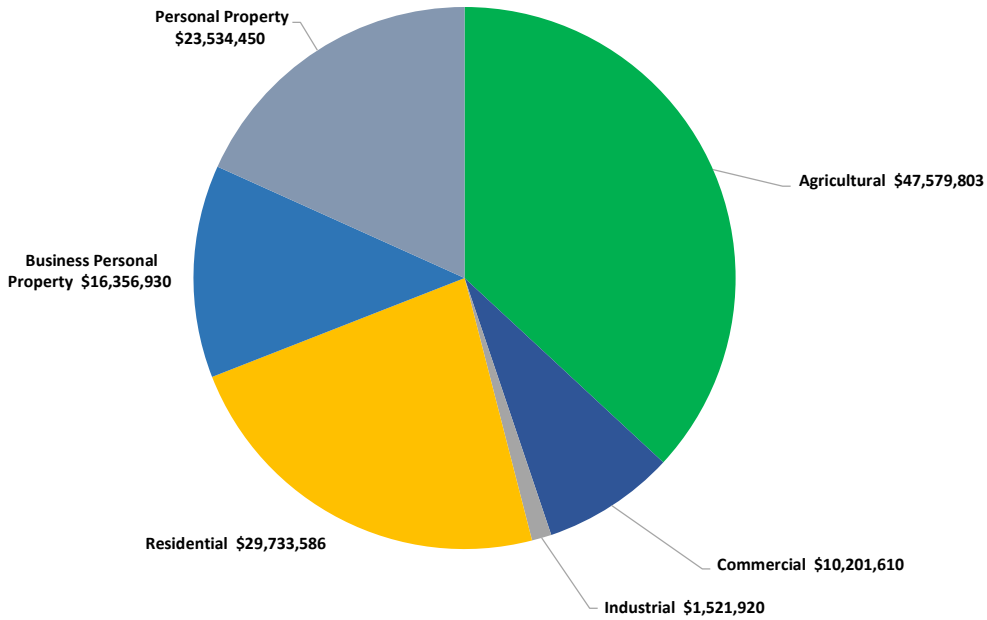
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Monroe  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 39.33                           | 28             | 4.19               | 34             | 8.40                 | 37             | 49.82                 | 30             |

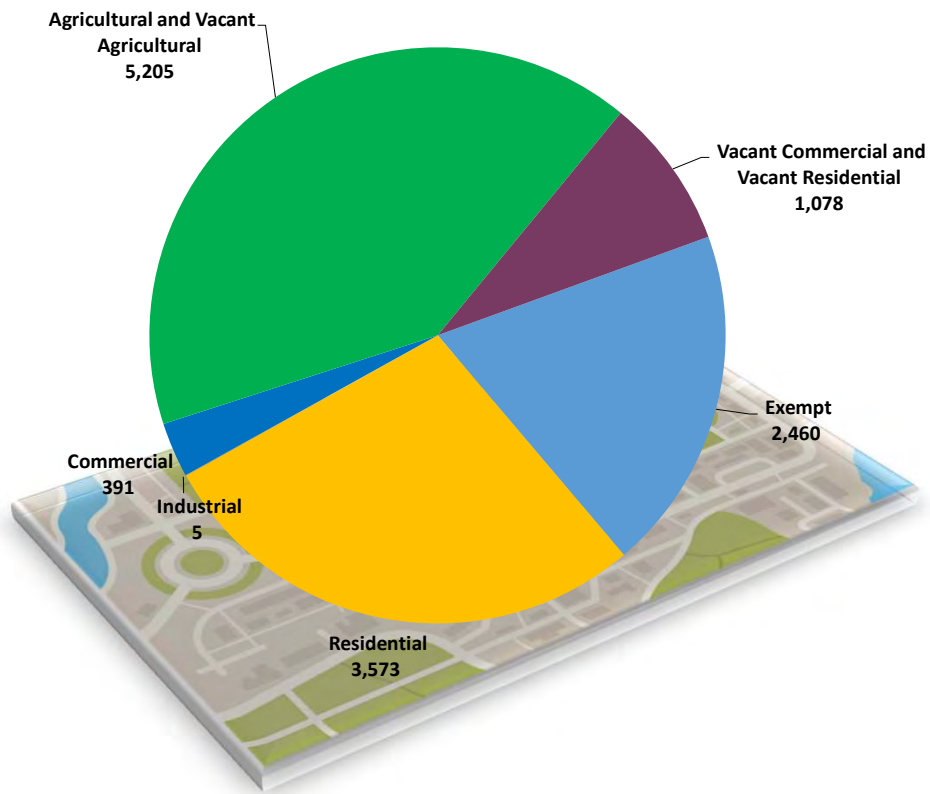
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Montgomery County

|   |                                     |
|---|-------------------------------------|
| <b>Assessor</b>                                   | <b>The Honorable Tammy McCarter</b> |
| <b>Parcels (Reappraisal)*</b>                     | <b>10,114</b>                       |
| <b>Current Reappraisal Cycle Ends</b>             | <b>2027</b>                         |
| <b>Current Reappraisal Cycle Duration (Years)</b> | <b>4</b>                            |
| <b>Agricultural Region</b>                        | <b>Ouachita</b>                     |
| <b>Reappraisal Contractor</b>                     | <b>Arkansas CAMA Technology</b>     |

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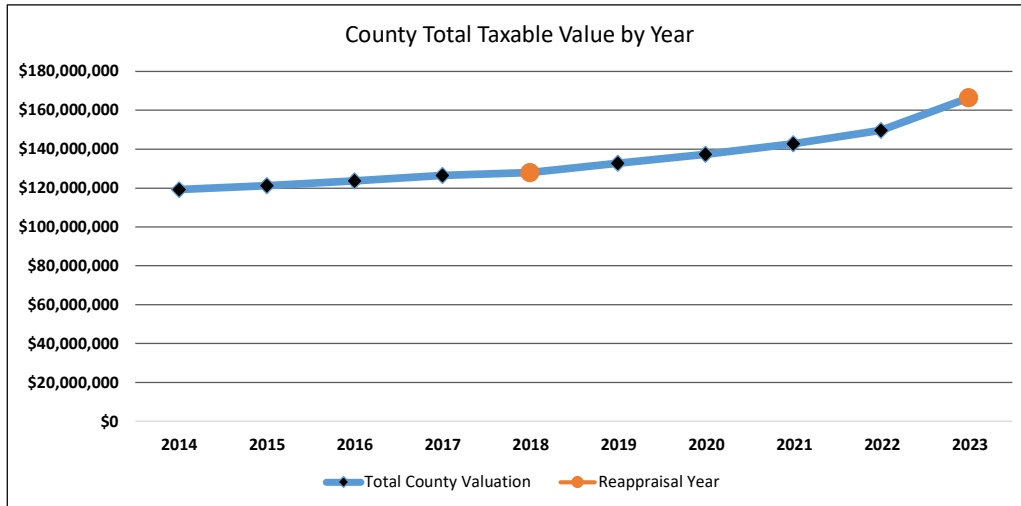
## PARCELS BY TYPE



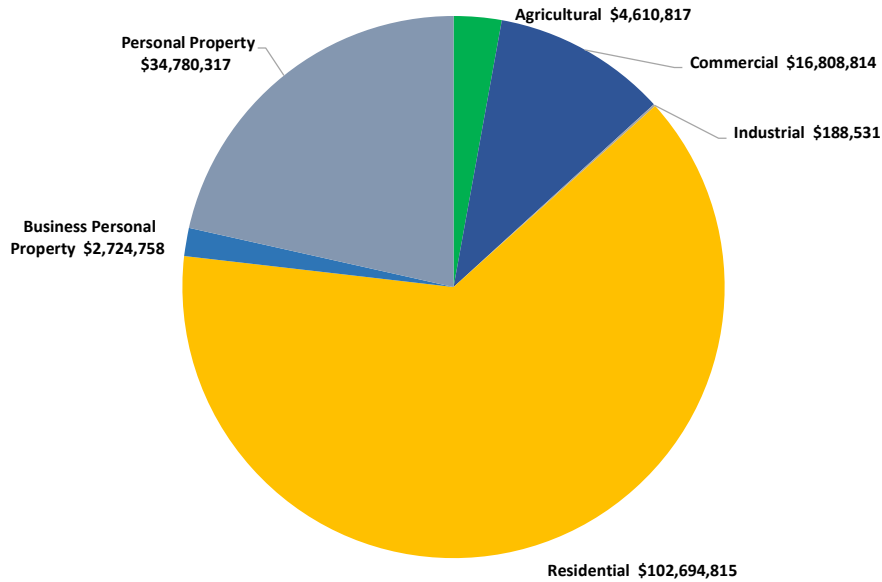
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Montgomery  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 33.18                           | 74             | 3.80               | 53             | 8.30                 | 42             | 43.85                 | 65             |

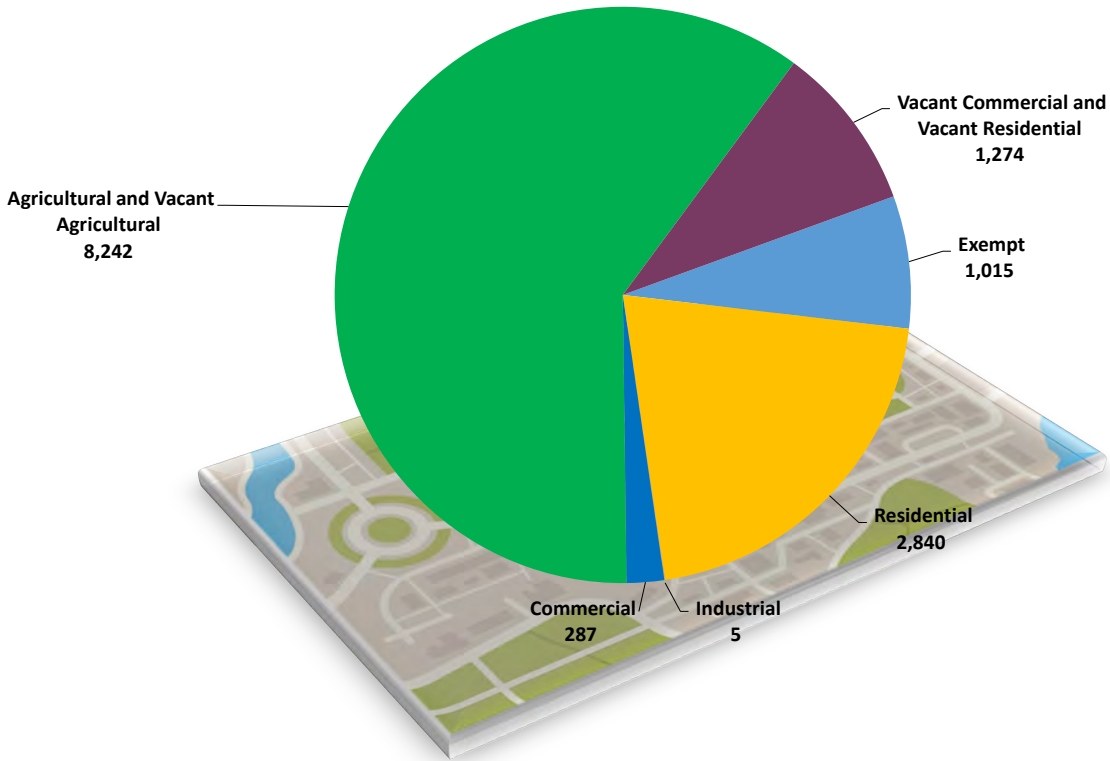
More detailed information on millages is available at <https://www.arkansasassessment.com/>  
[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Nevada County

|  |                          |
|--|--------------------------|
| Assessor                                   | The Honorable Pam Box    |
| Parcels (Reappraisal)*                     | 11,980                   |
| Current Reappraisal Cycle Ends             | 2024                     |
| Current Reappraisal Cycle Duration (Years) | 5                        |
| Agricultural Region                        | Southwest                |
| Reappraisal Contractor                     | Arkansas CAMA Technology |

In house counties perform their own field work, data entry, valuation, and more.  
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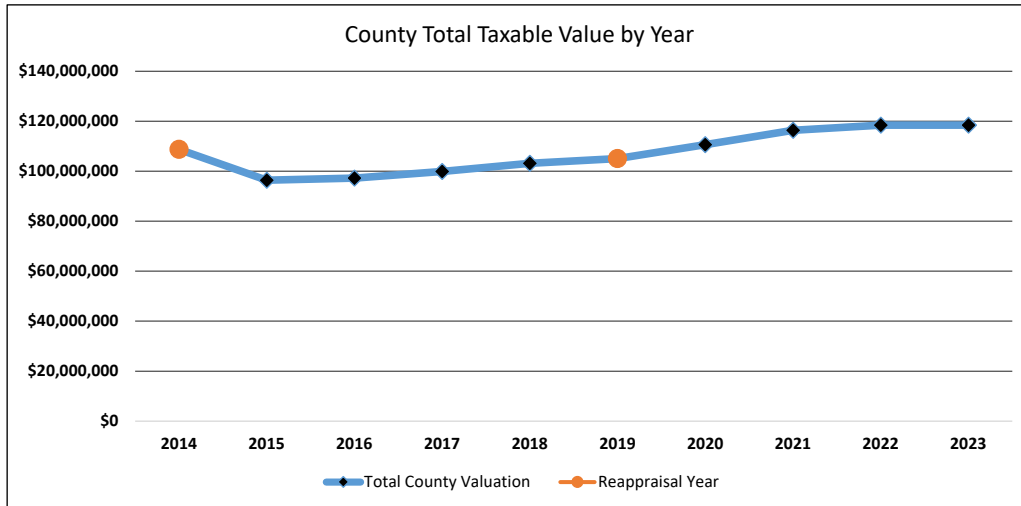
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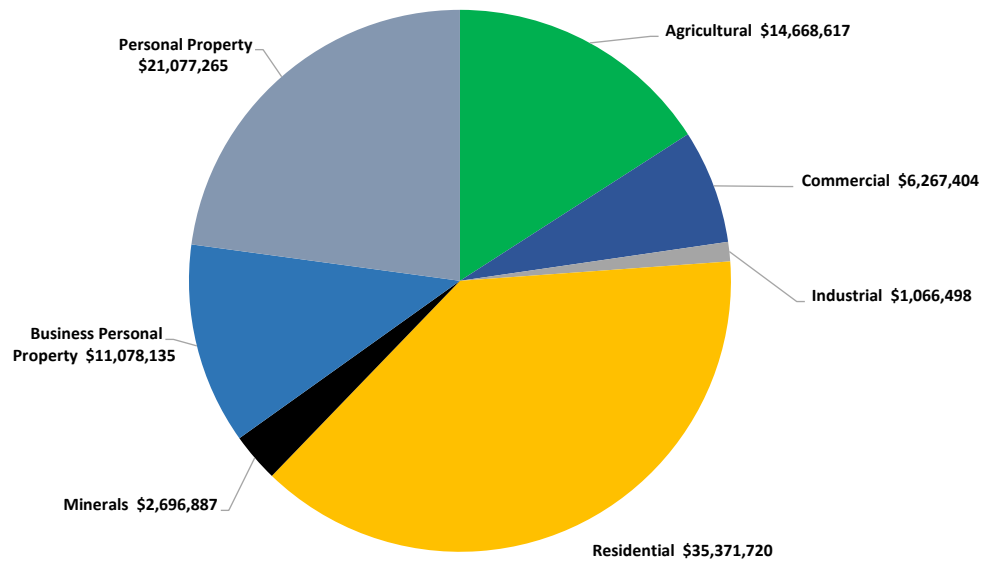
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Nevada  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 40.22                           | 18             | 5.00               | 16             | 11.00                | 1              | 54.40                 | 4              |

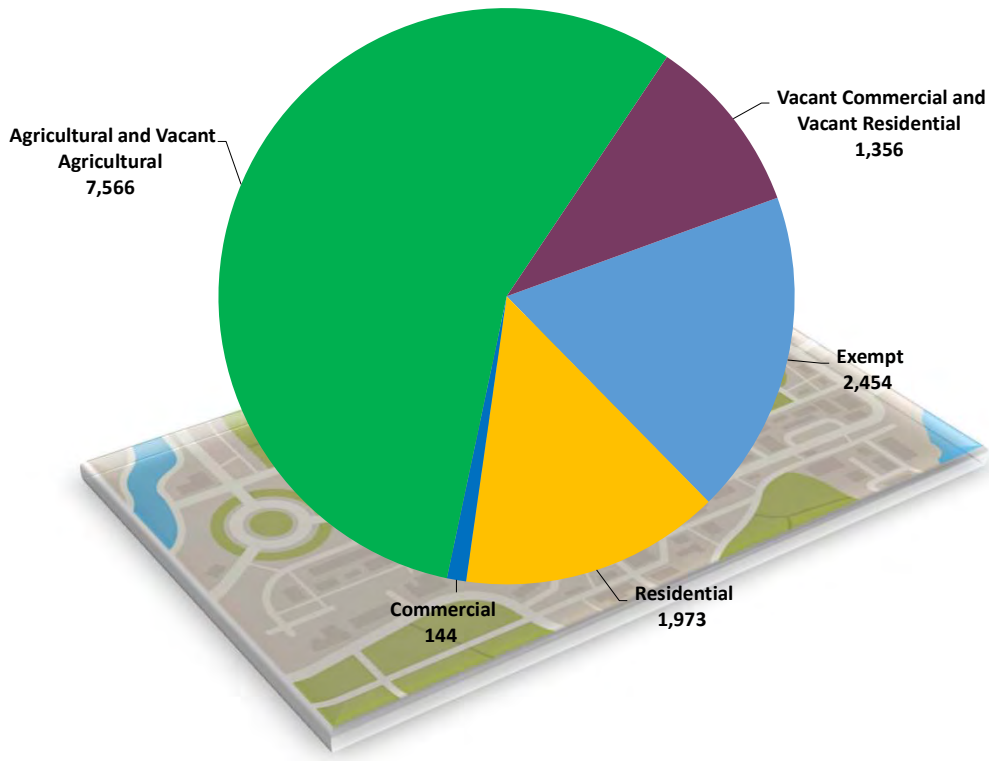
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Newton County

|  |                                 |
|--|---------------------------------|
| Assessor                                   | The Honorable Stephen Willis    |
| Parcels (Reappraisal)*                     | 10,841                          |
| Current Reappraisal Cycle Ends             | 2027                            |
| Current Reappraisal Cycle Duration (Years) | 5                               |
| Agricultural Region                        | Ozark                           |
| Reappraisal Contractor                     | Total Assessment Solutions Corp |

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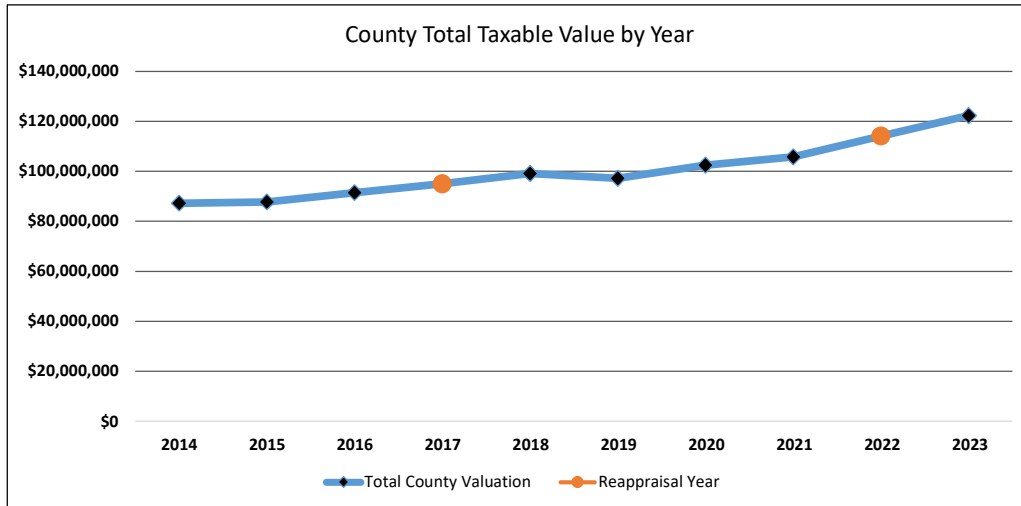
## PARCELS BY TYPE



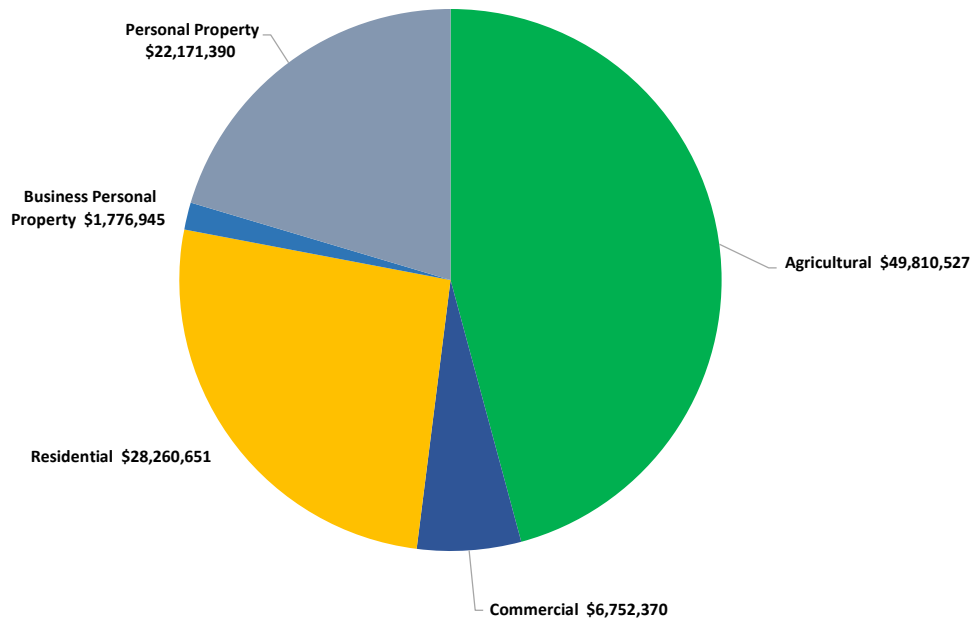
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Newton  
County cont.



### 2023 TAXABLE VALUE BY CATEGORY



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 36.22                           | 60             | 3.75               | 56             | 9.00                 | 19             | 46.33                 | 54             |

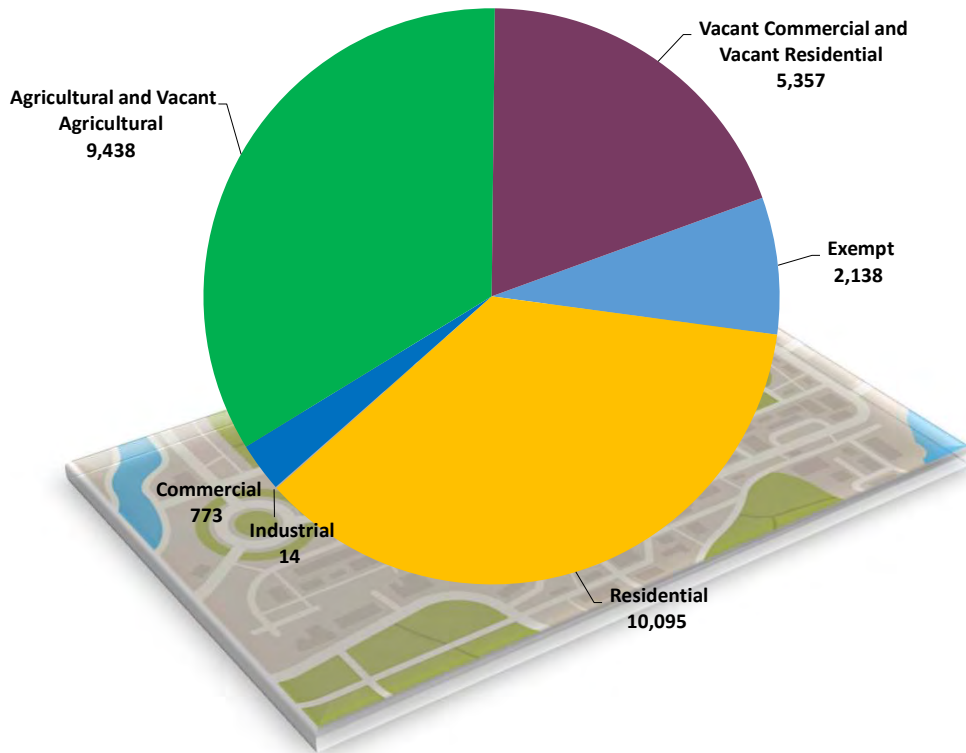
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Ouachita County

|   |  |
|---|--|
| <b>Assessor</b>                                   | <b>The Honorable Tonya McKenzie</b>    |
| <b>Parcels (Reappraisal)*</b>                     | <b>25,452</b>                          |
| <b>Current Reappraisal Cycle Ends</b>             | <b>2025</b>                            |
| <b>Current Reappraisal Cycle Duration (Years)</b> | <b>5</b>                               |
| <b>Agricultural Region</b>                        | <b>Southwest</b>                       |
| <b>Reappraisal Contractor</b>                     | <b>Total Assessment Solutions Corp</b> |

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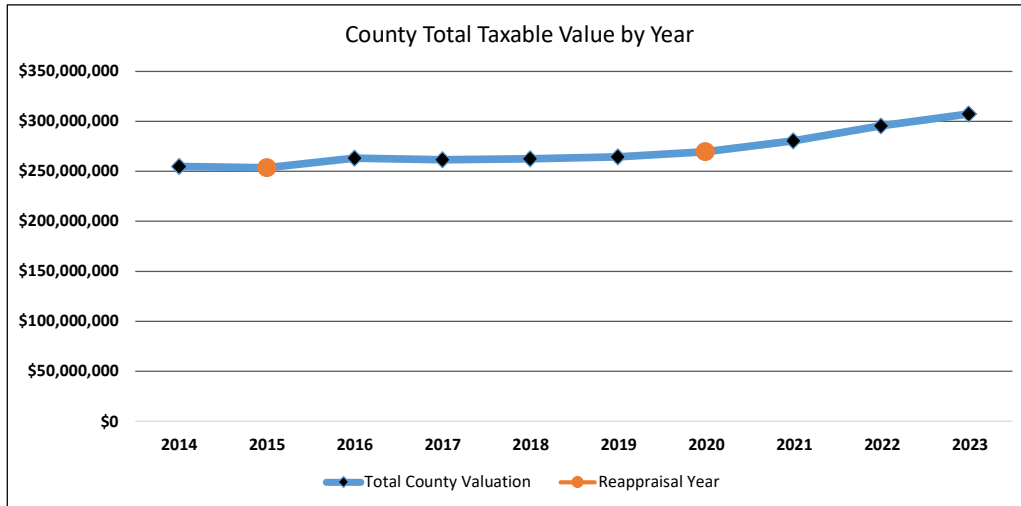
## PARCELS BY TYPE



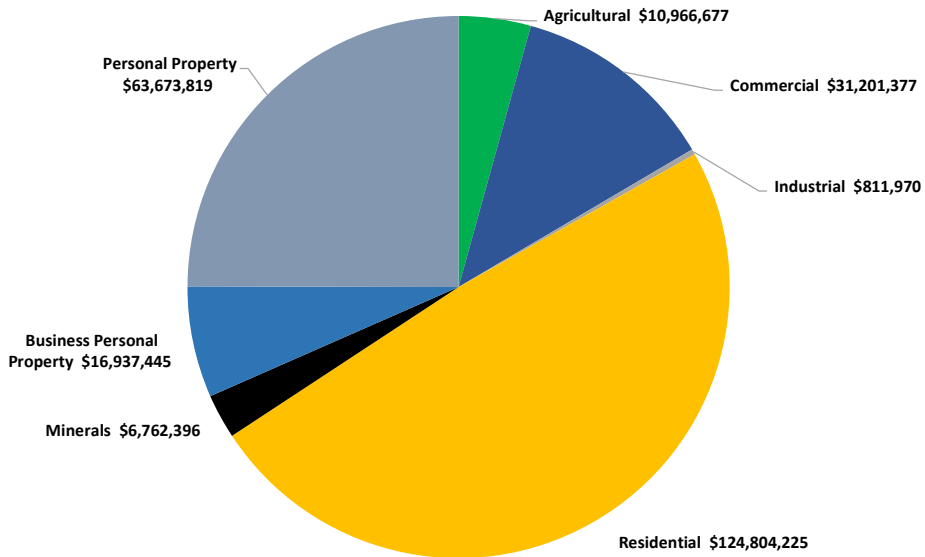
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Ouachita  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 37.65                           | 44             | 5.83               | 5              | 8.36                 | 40             | 49.20                 | 35             |

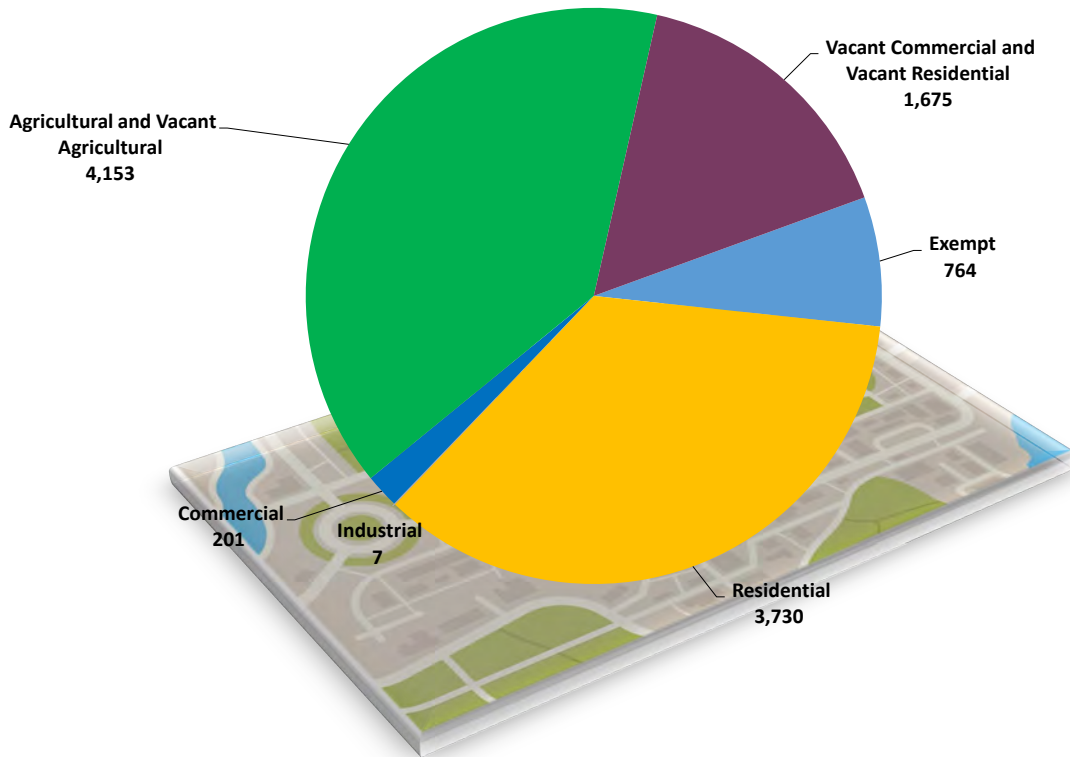
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Perry County

|  |                              |
|--|------------------------------|
| Assessor                                   | The Honorable Amanda Hawkins |
| Parcels (Reappraisal)*                     | 9,666                        |
| Current Reappraisal Cycle Ends             | 2027                         |
| Current Reappraisal Cycle Duration (Years) | 5                            |
| Agricultural Region                        | Ouachita                     |
| Reappraisal Contractor                     | Arkansas CAMA Technology     |

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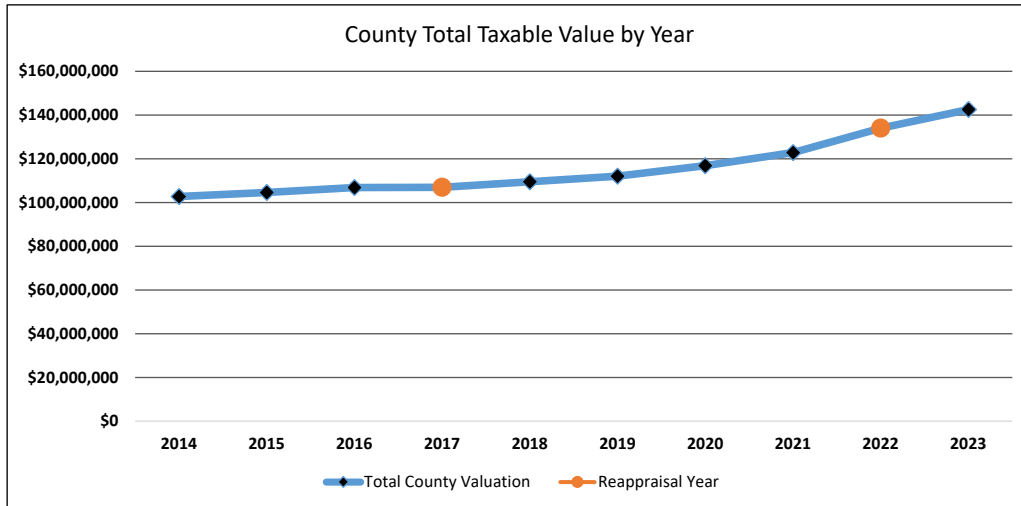
## PARCELS BY TYPE



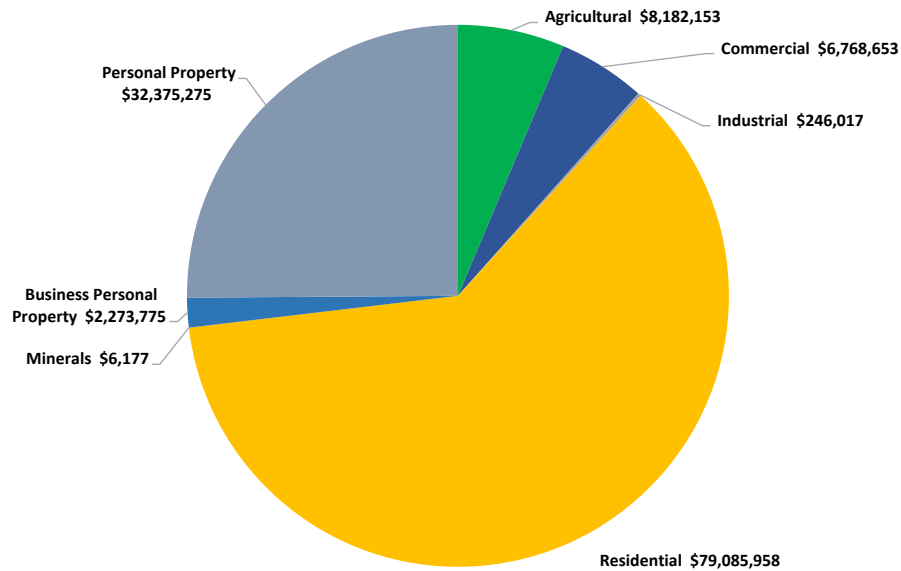
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Perry  
County cont.



### 2023 TAXABLE VALUE BY CATEGORY



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 38.14                           | 40             | 3.77               | 54             | 8.60                 | 33             | 49.38                 | 34             |

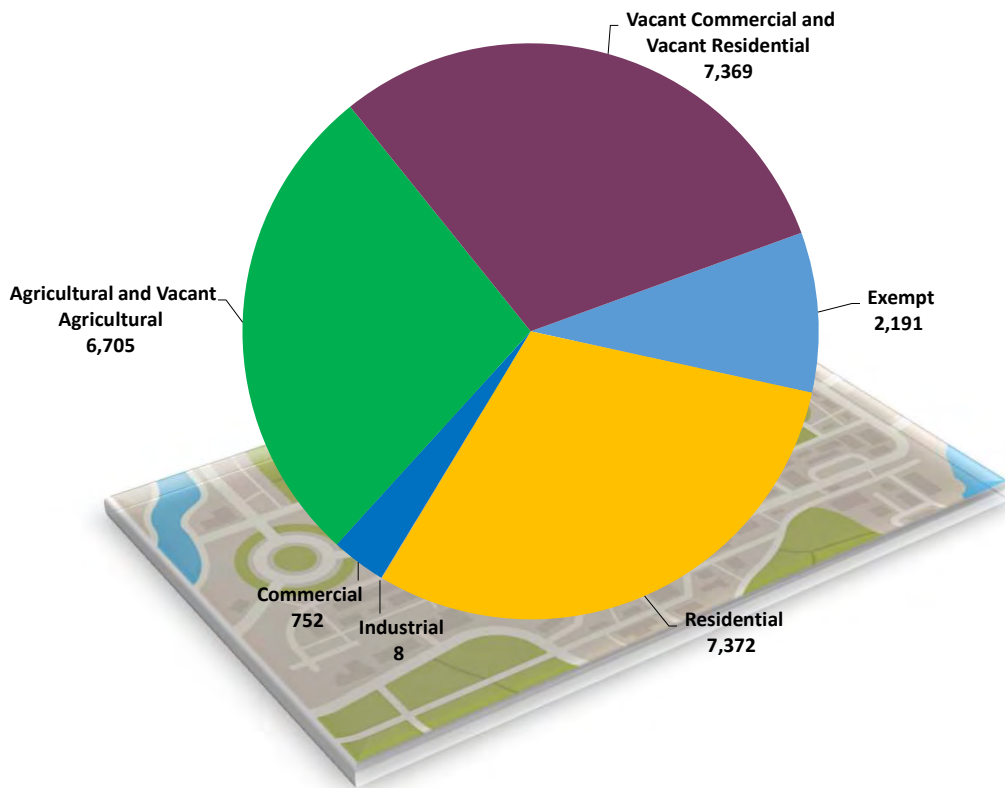
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# Phillips County

|   |                                    |
|---|------------------------------------|
| <b>Assessor</b>                                   | <b>The Honorable Jerome Turner</b> |
| <b>Parcels (Reappraisal)*</b>                     | <b>21,046</b>                      |
| <b>Current Reappraisal Cycle Ends</b>             | <b>2024</b>                        |
| <b>Current Reappraisal Cycle Duration (Years)</b> | <b>5</b>                           |
| <b>Agricultural Region</b>                        | <b>Delta</b>                       |
| <b>Reappraisal Contractor</b>                     | <b>Delta Mass Appraisal</b>        |

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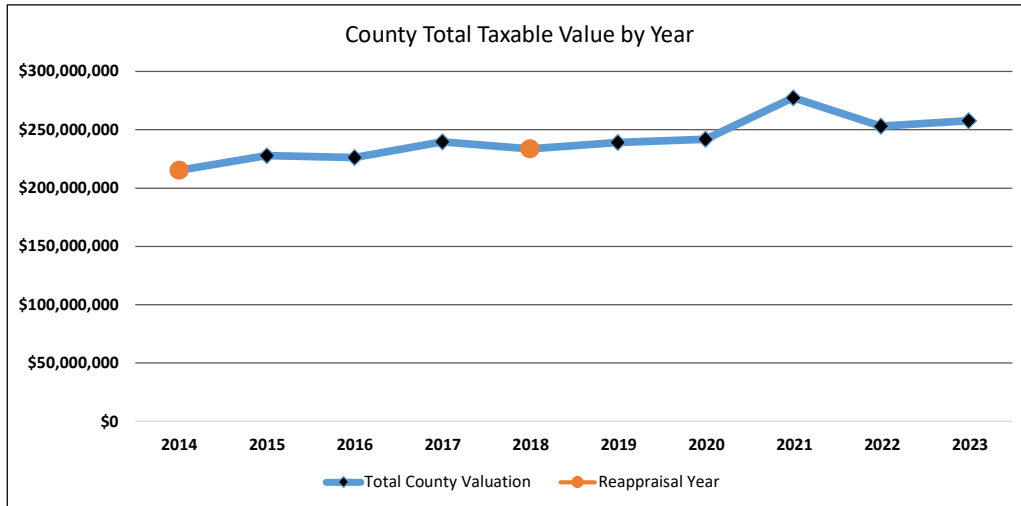
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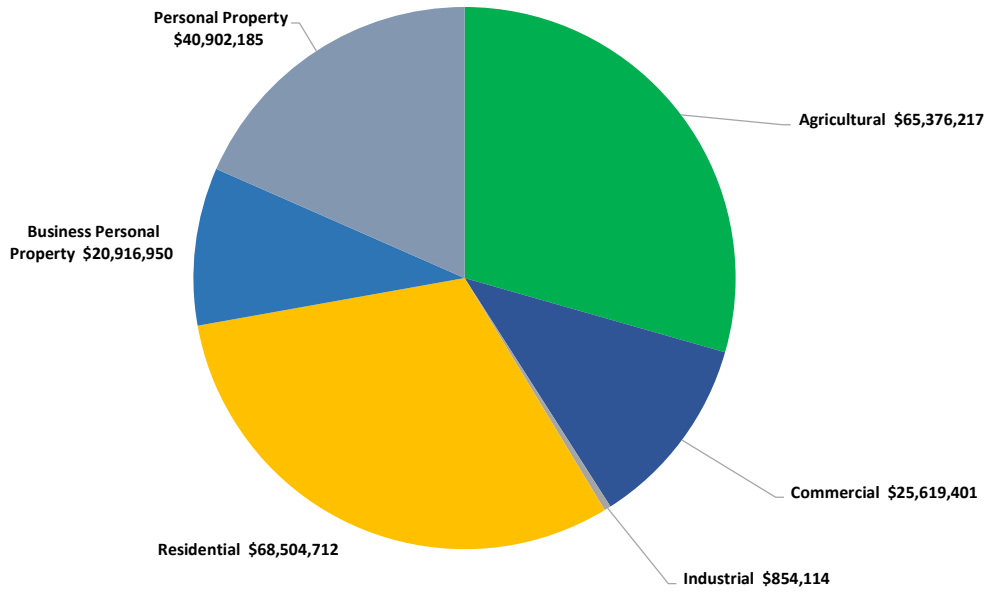
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Phillips  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 39.45                           | 27             | 5.33               | 9              | 10.70                | 3              | 53.71                 | 6              |

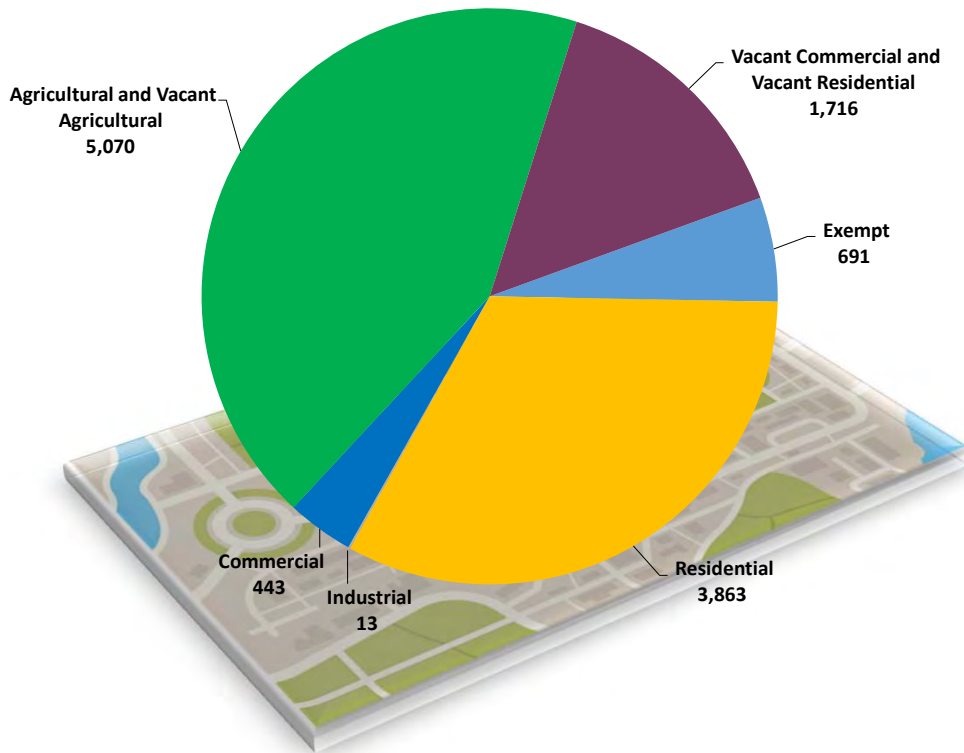
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# Pike County

|   |  |
|---|--|
| <b>Assessor</b>                                   | <b>The Honorable Staci Stewart</b>     |
| <b>Parcels (Reappraisal)*</b>                     | <b>10,987</b>                          |
| <b>Current Reappraisal Cycle Ends</b>             | <b>2027</b>                            |
| <b>Current Reappraisal Cycle Duration (Years)</b> | <b>5</b>                               |
| <b>Agricultural Region</b>                        | <b>Southwest</b>                       |
| <b>Reappraisal Contractor</b>                     | <b>Total Assessment Solutions Corp</b> |

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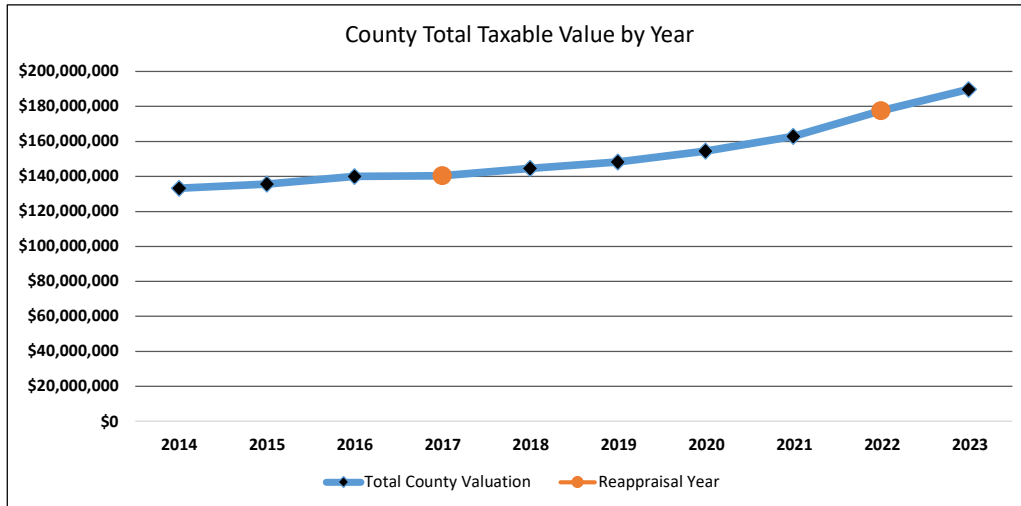
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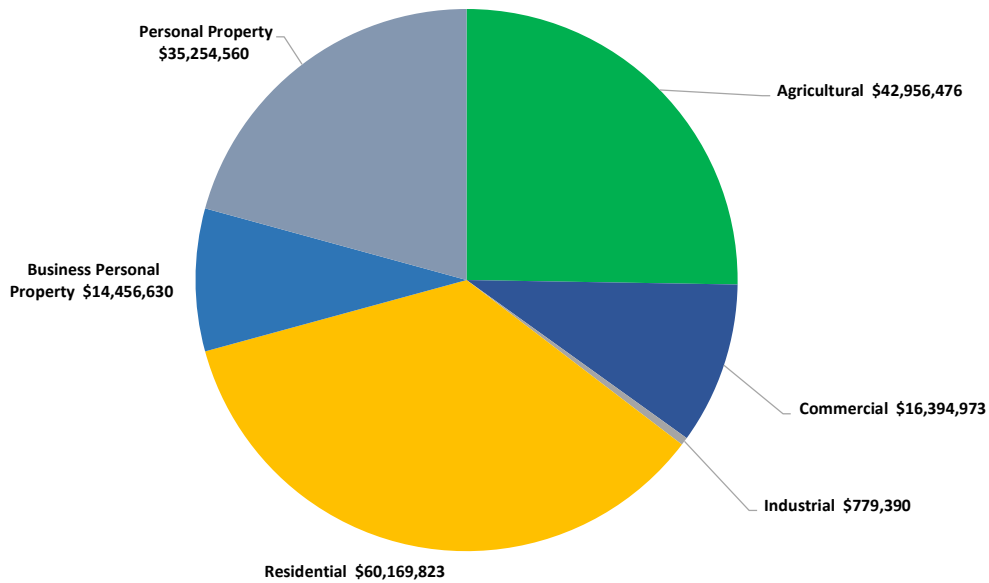
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Pike  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 40.21                           | 19             | 4.65               | 25             | 3.30                 | 74             | 46.05                 | 57             |

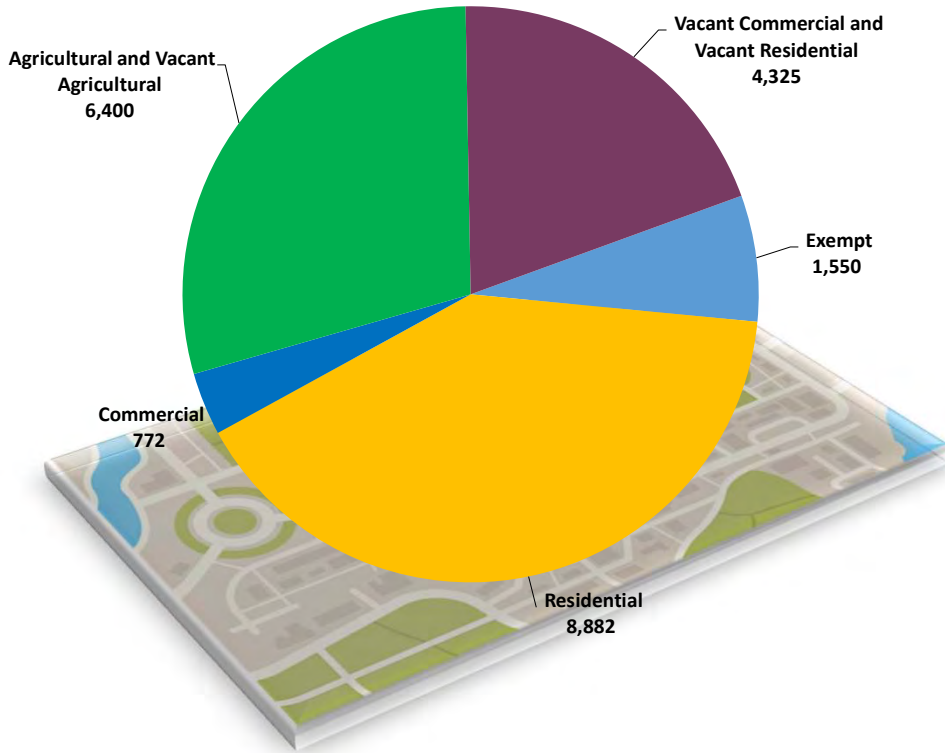
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# Poinsett County

|   |  |
|---|--|
| <b>Assessor</b>                                   | <b>The Honorable Josh Bradley</b>      |
| <b>Parcels (Reappraisal)*</b>                     | <b>19,557</b>                          |
| <b>Current Reappraisal Cycle Ends</b>             | <b>2027</b>                            |
| <b>Current Reappraisal Cycle Duration (Years)</b> | <b>5</b>                               |
| <b>Agricultural Region</b>                        | <b>Delta</b>                           |
| <b>Reappraisal Contractor</b>                     | <b>Total Assessment Solutions Corp</b> |

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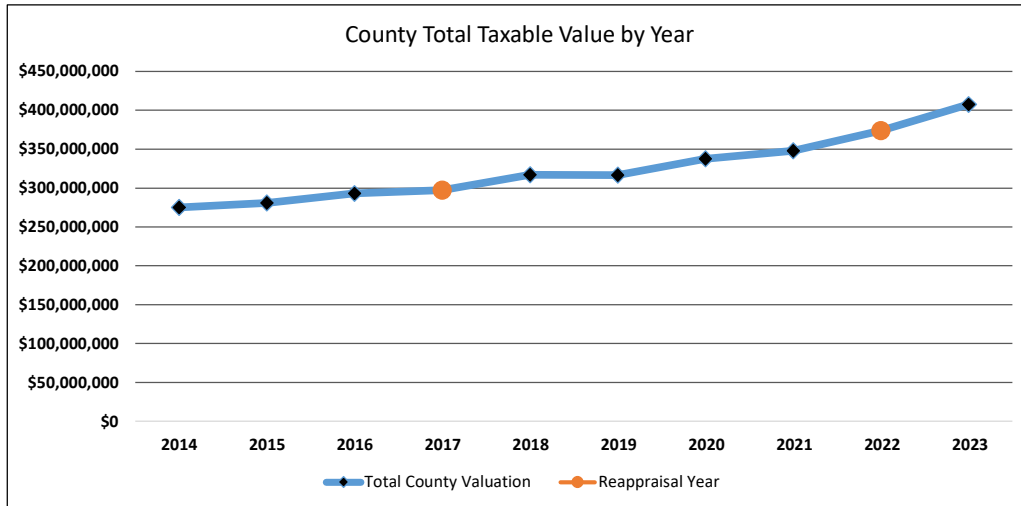
## PARCELS BY TYPE



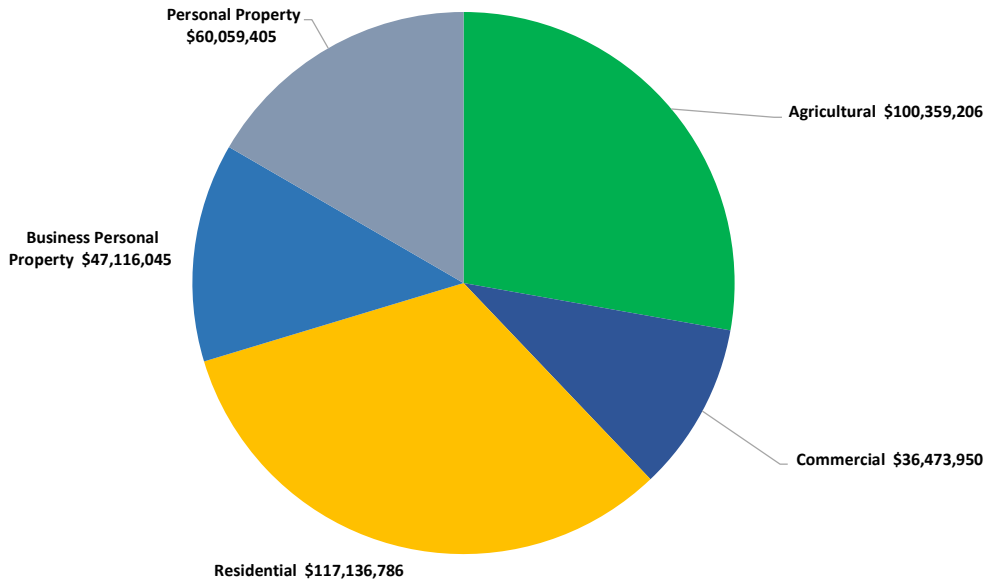
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Poinsett  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 38.76                           | 35             | 4.14               | 36             | 5.81                 | 64             | 46.94                 | 49             |

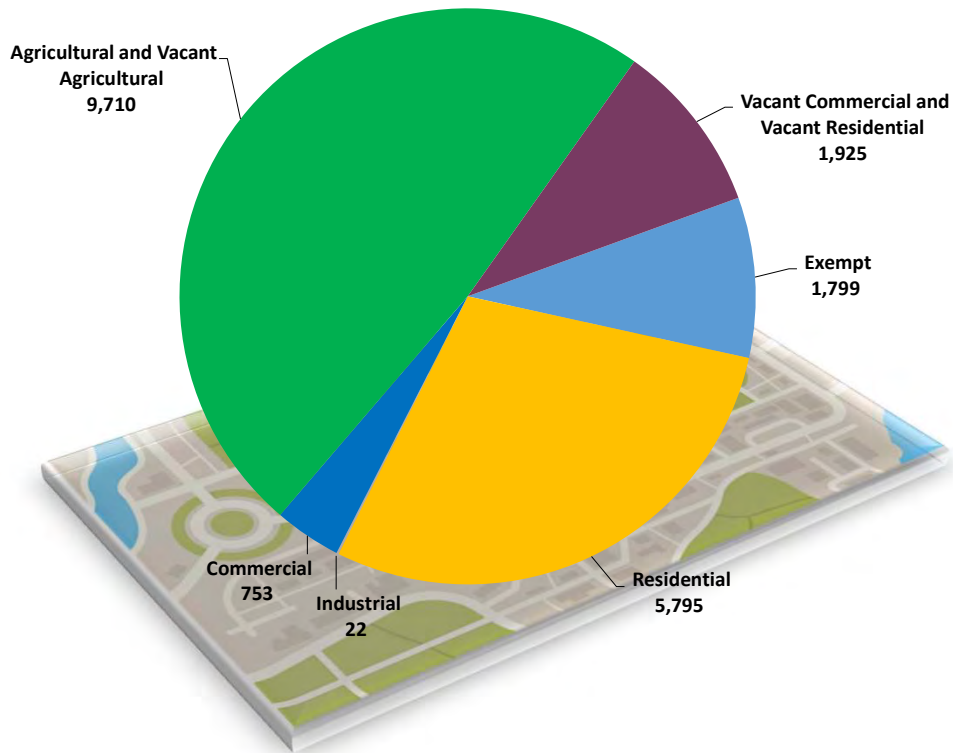
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Polk County

|  |                            |
|--|----------------------------|
| Assessor                                   | The Honorable Jovan Thomas |
| Parcels (Reappraisal)*                     | 17,675                     |
| Current Reappraisal Cycle Ends             | 2027                       |
| Current Reappraisal Cycle Duration (Years) | 4                          |
| Agricultural Region                        | Ouachita                   |
| Reappraisal Contractor                     | Arkansas CAMA Technology   |

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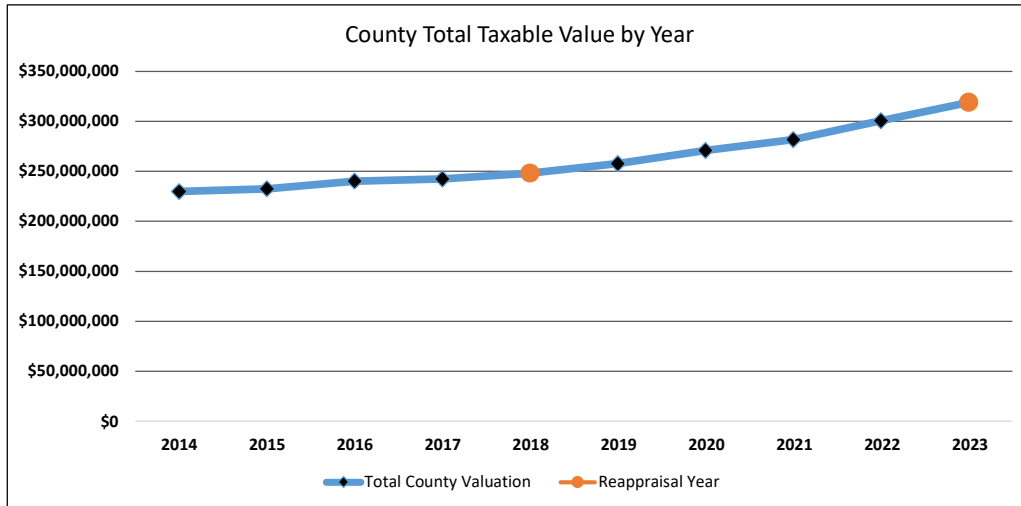
## PARCELS BY TYPE



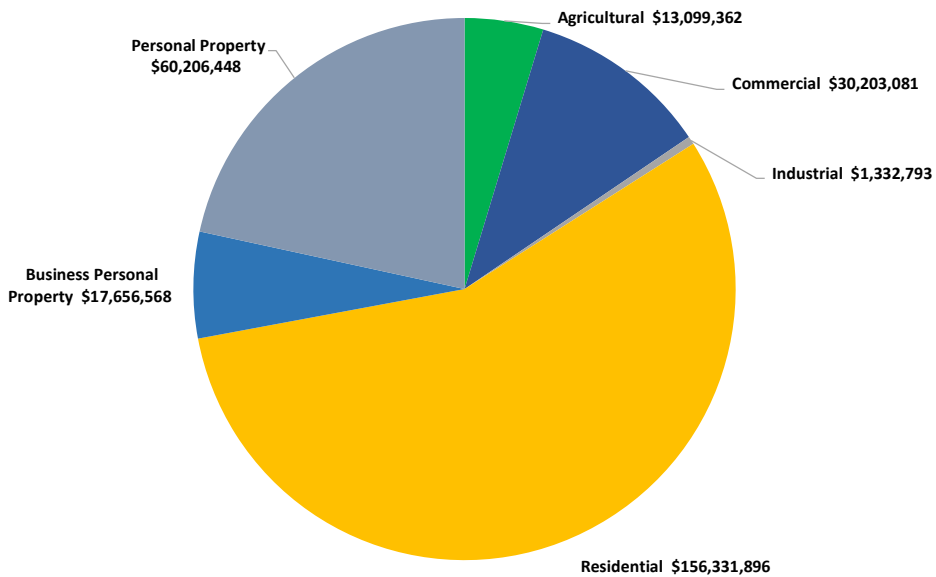
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Polk  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 37.89                           | 42             | 2.08               | 70             | 5.70                 | 65             | 44.98                 | 63             |

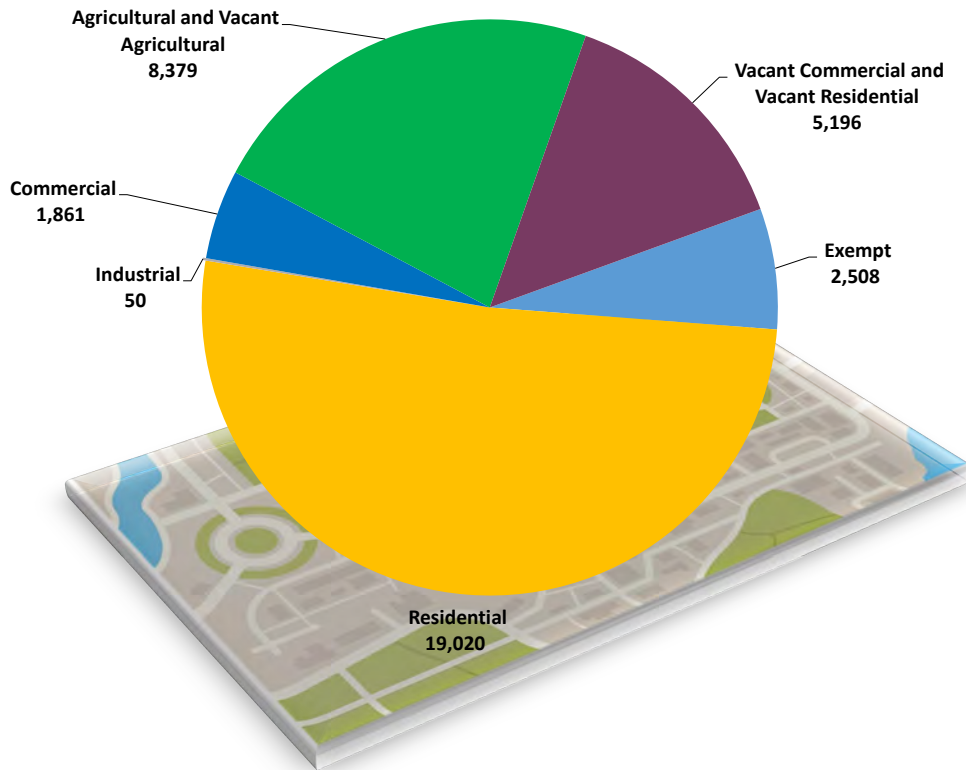
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# Pope County

|  |                                 |
|--|---------------------------------|
| Assessor                                   | The Honorable Dana Baker        |
| Parcels (Reappraisal)*                     | 34,427                          |
| Current Reappraisal Cycle Ends             | 2026                            |
| Current Reappraisal Cycle Duration (Years) | 5                               |
| Agricultural Region                        | Ozark                           |
| Reappraisal Contractor                     | Total Assessment Solutions Corp |

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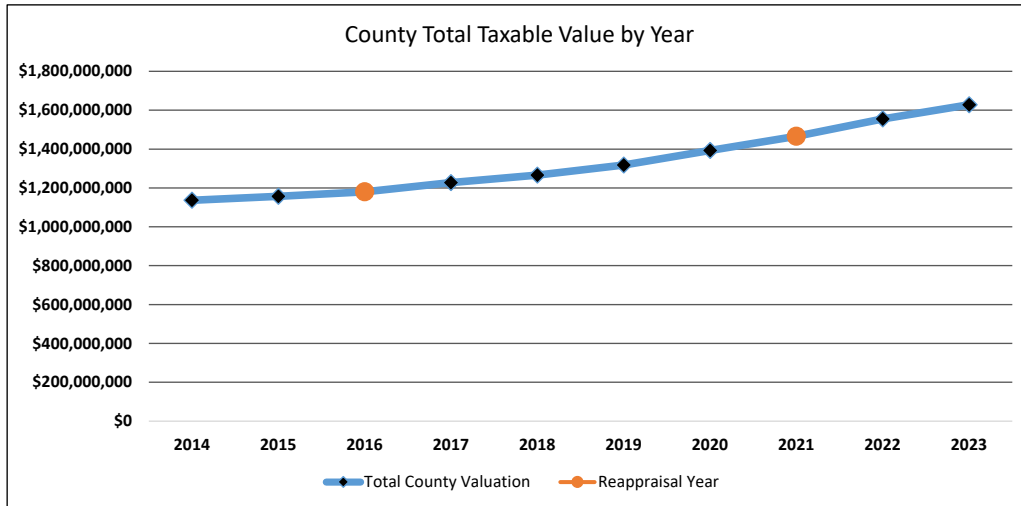
**PARCELS BY TYPE**



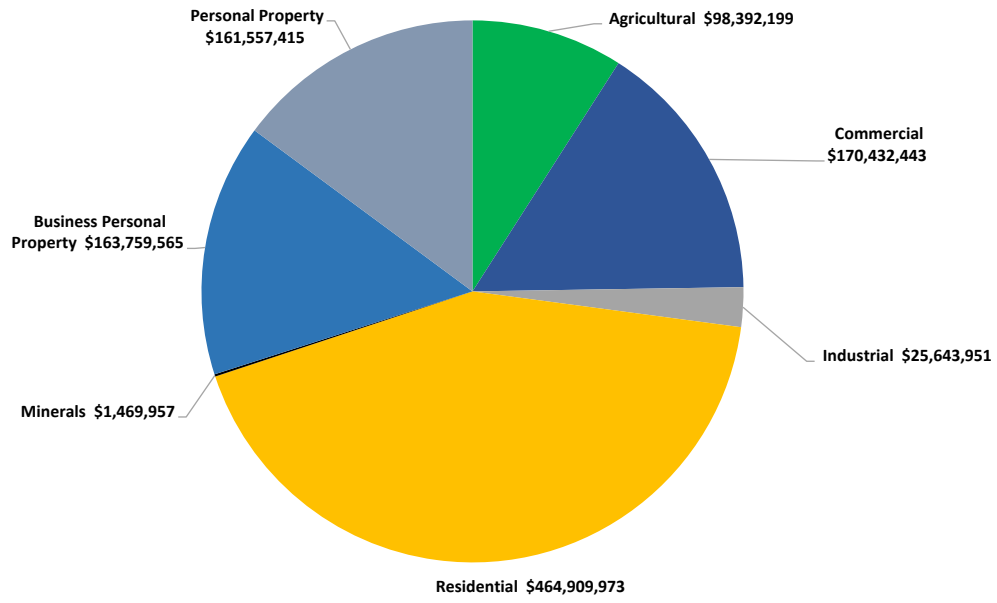
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Pope  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 42.26                           | 7              | 0.52               | 75             | 4.50                 | 71             | 46.88                 | 50             |

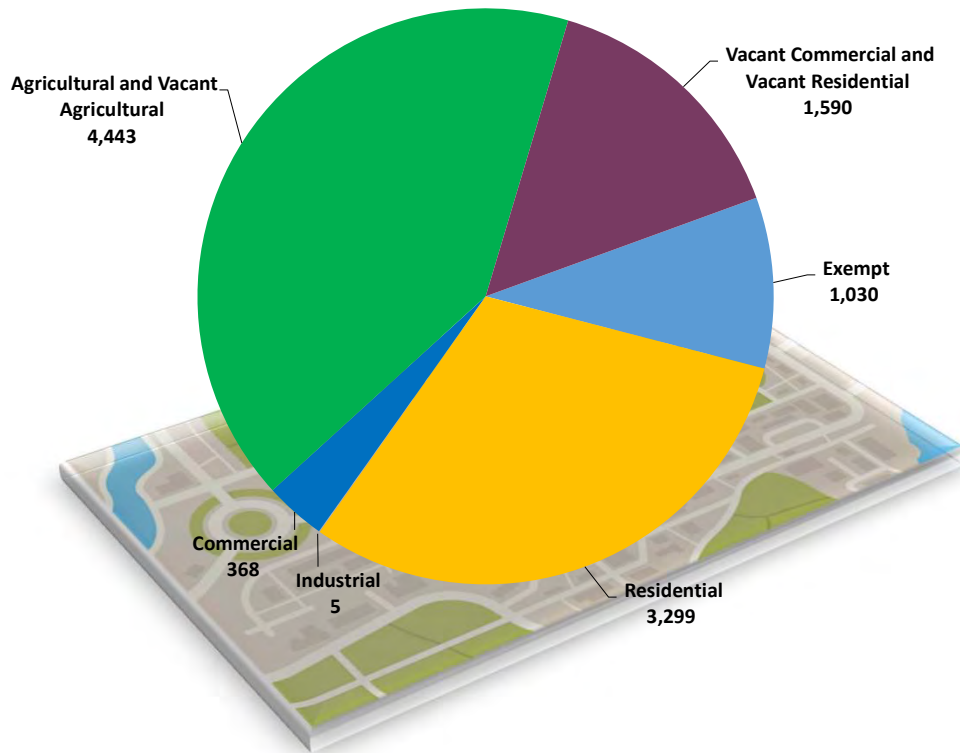
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# Prairie County

|   |                                   |
|---|-----------------------------------|
| <b>Assessor</b>                                   | <b>The Honorable Karan Skarda</b> |
| <b>Parcels (Reappraisal)*</b>                     | <b>9,654</b>                      |
| <b>Current Reappraisal Cycle Ends</b>             | <b>2025</b>                       |
| <b>Current Reappraisal Cycle Duration (Years)</b> | <b>5</b>                          |
| <b>Agricultural Region</b>                        | <b>Delta</b>                      |
| <b>Reappraisal Contractor</b>                     | <b>Arkansas CAMA Technology</b>   |

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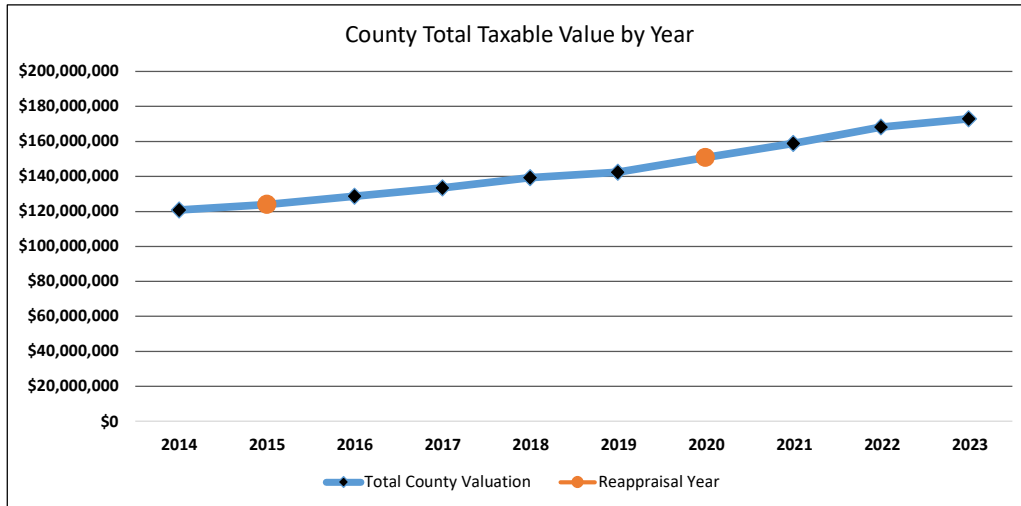
## PARCELS BY TYPE



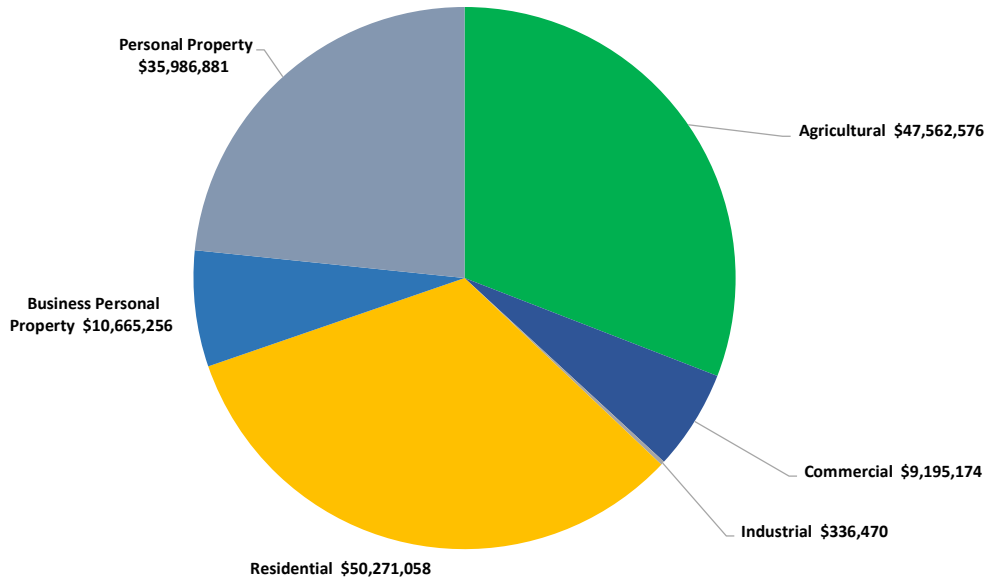
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Prairie  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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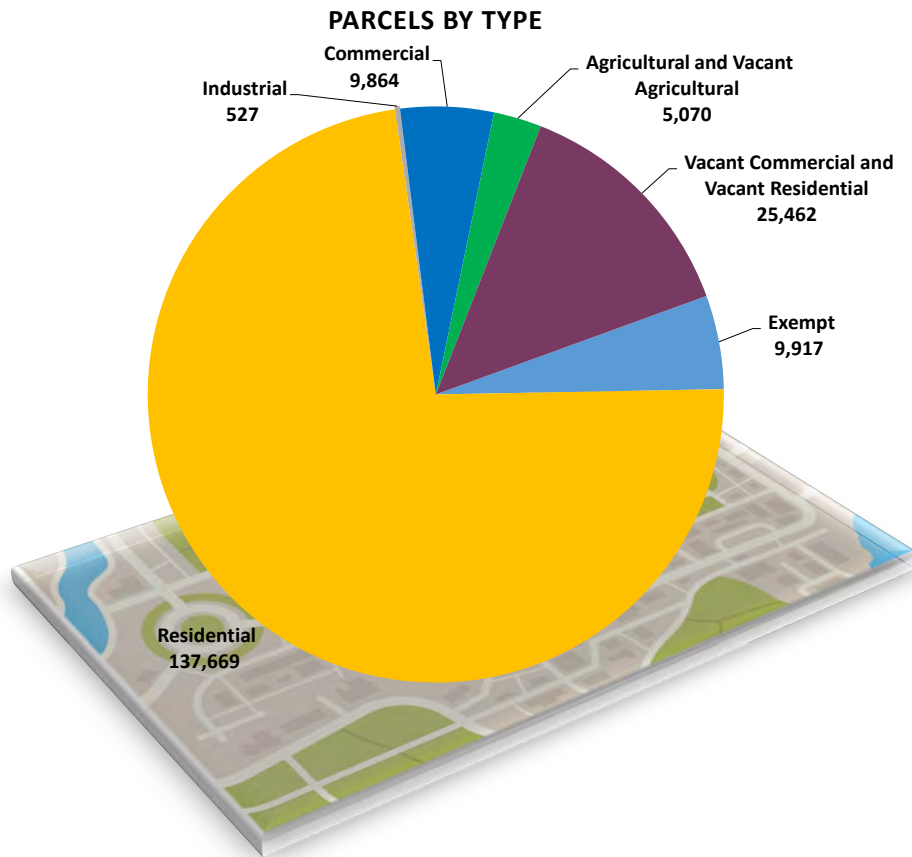
|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 35.88                           | 62             | 5.00               | 16             | 10.00                | 5              | 48.38                 | 40             |

More detailed information on millages is available at <https://www.arkansasassessment.com/>  
[Millage Book | Arkansas Assessment Coordination Division](#)

# Pulaski County

|  |                          |
|--|--------------------------|
| Assessor                                   | The Honorable Janet Ward |
| Parcels (Reappraisal)*                     | 177,110                  |
| Current Reappraisal Cycle Ends             | 2026                     |
| Current Reappraisal Cycle Duration (Years) | 4                        |
| Agricultural Region                        | Ouachita                 |
| Reappraisal Contractor                     | In-House                 |

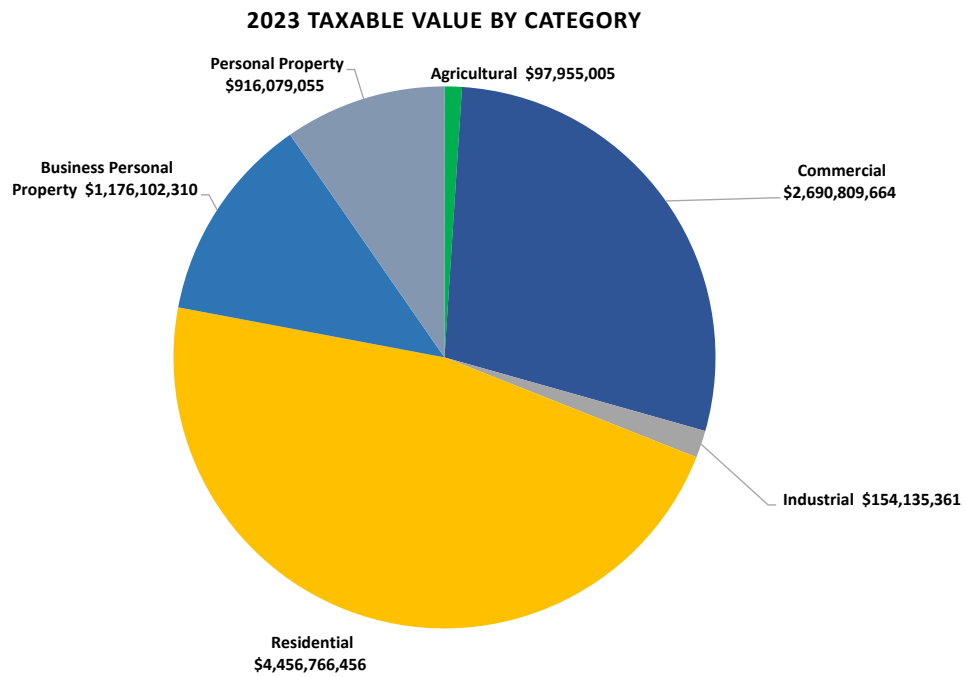
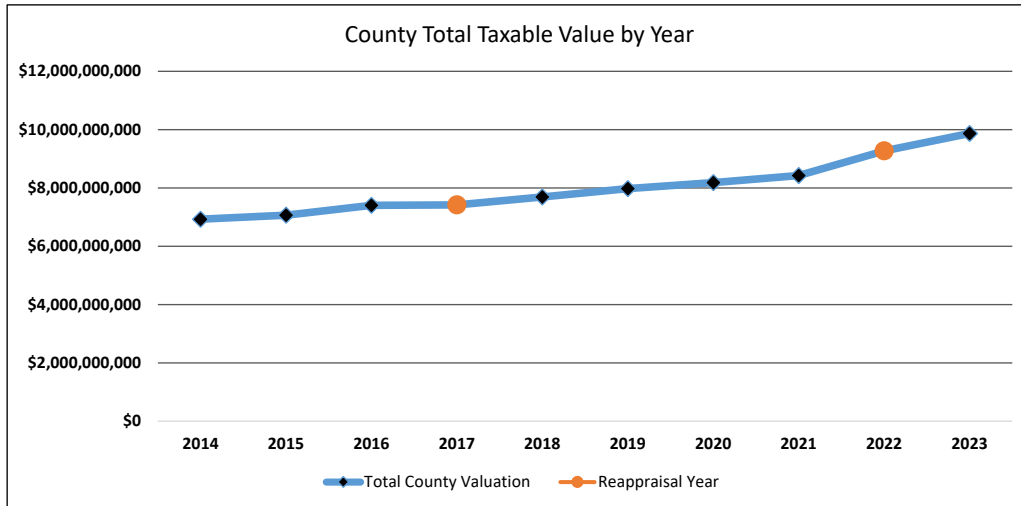
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Pulaski  
County cont.



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 44.13                           | 2              | 6.76               | 3              | 9.50                 | 14             | 58.28                 | 1              |

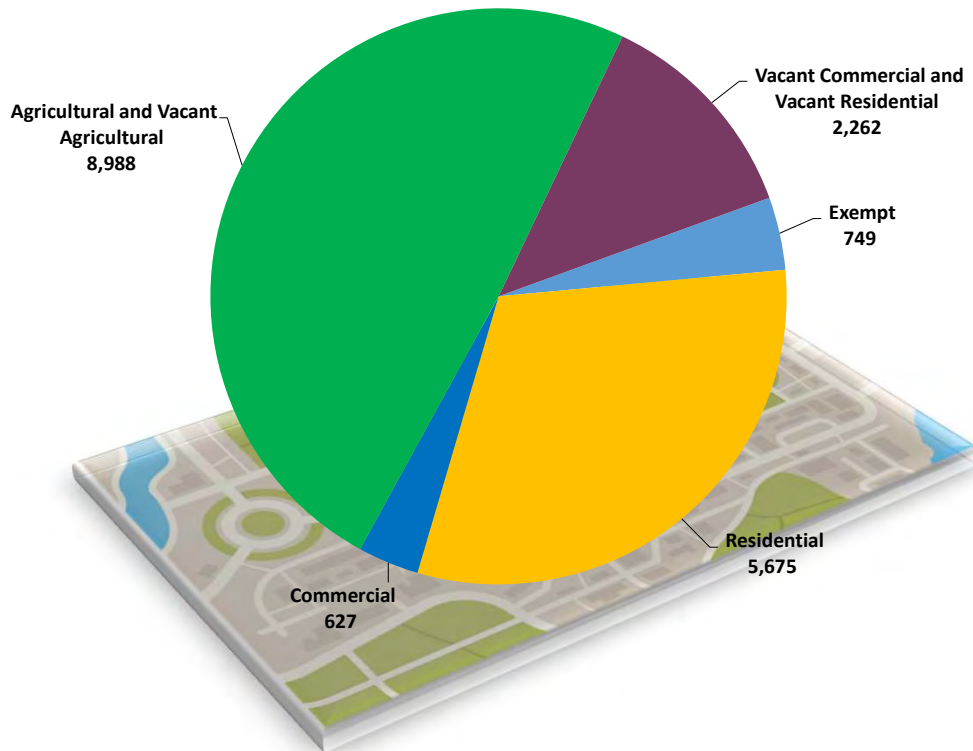
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[Millage Book | Arkansas Assessment Coordination Division](#)

# Randolph County

|   |                                    |
|---|------------------------------------|
| <b>Assessor</b>                                   | <b>The Honorable Krissy Massey</b> |
| <b>Parcels (Reappraisal)*</b>                     | <b>16,906</b>                      |
| <b>Current Reappraisal Cycle Ends</b>             | <b>2026</b>                        |
| <b>Current Reappraisal Cycle Duration (Years)</b> | <b>5</b>                           |
| <b>Agricultural Region</b>                        | <b>Ozark</b>                       |
| <b>Reappraisal Contractor</b>                     | <b>Arkansas CAMA Technology</b>    |

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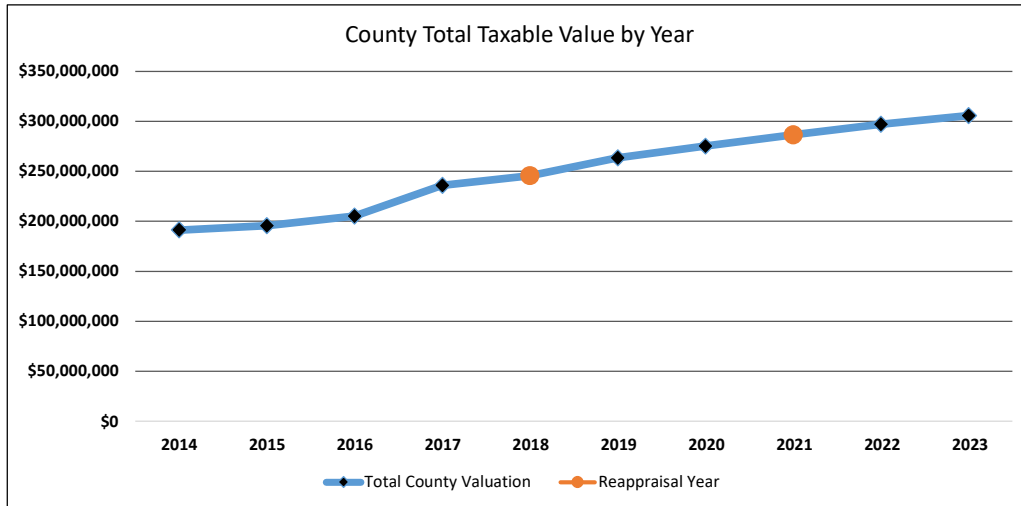
## PARCELS BY TYPE



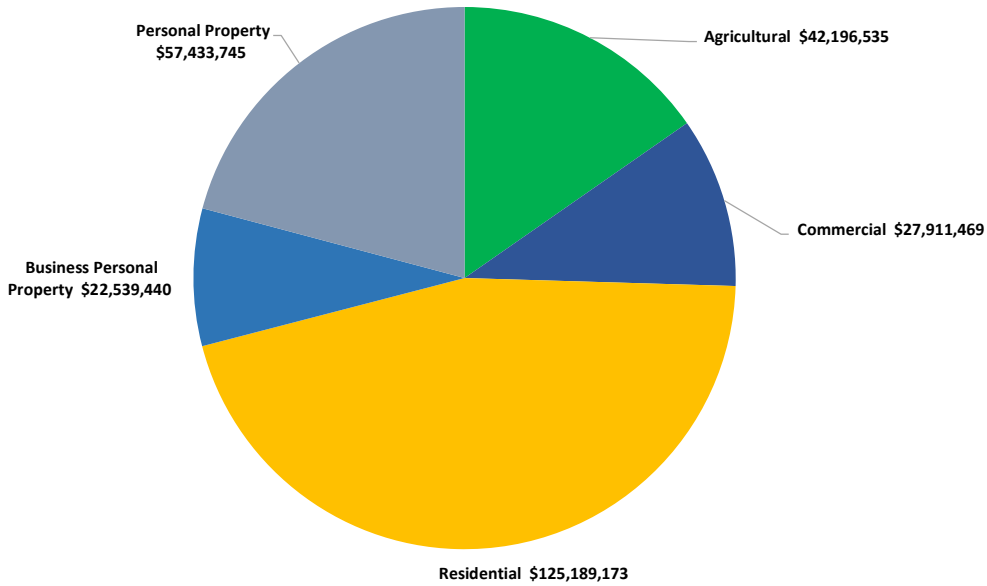
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Randolph  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 34.29                           | 70             | 2.45               | 65             | 6.00                 | 61             | 41.51                 | 73             |

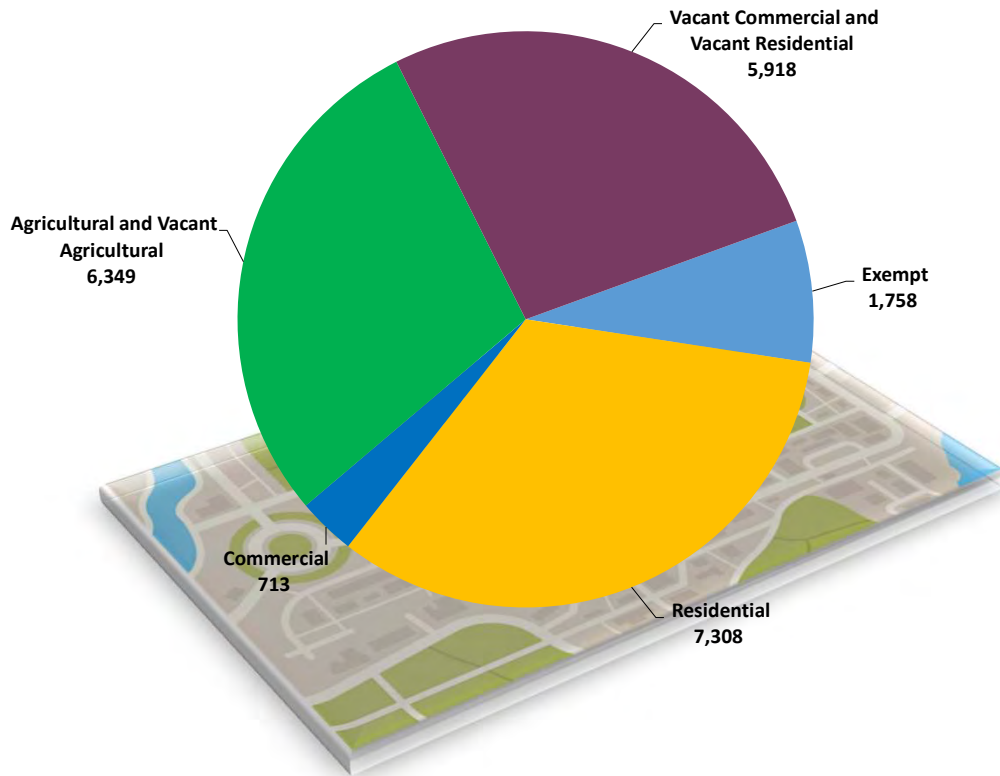
More detailed information on millages is available at <https://www.arkansasassessment.com/>  
[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Saint Francis County

|   |                                |
|---|--------------------------------|
| <b>Assessor</b>                                   | <b>The Honorable Kathy Nix</b> |
| <b>Parcels (Reappraisal)*</b>                     | <b>19,404</b>                  |
| <b>Current Reappraisal Cycle Ends</b>             | <b>2027</b>                    |
| <b>Current Reappraisal Cycle Duration (Years)</b> | <b>5</b>                       |
| <b>Agricultural Region</b>                        | <b>Delta</b>                   |
| <b>Reappraisal Contractor</b>                     | <b>Delta Mass Appraisal</b>    |

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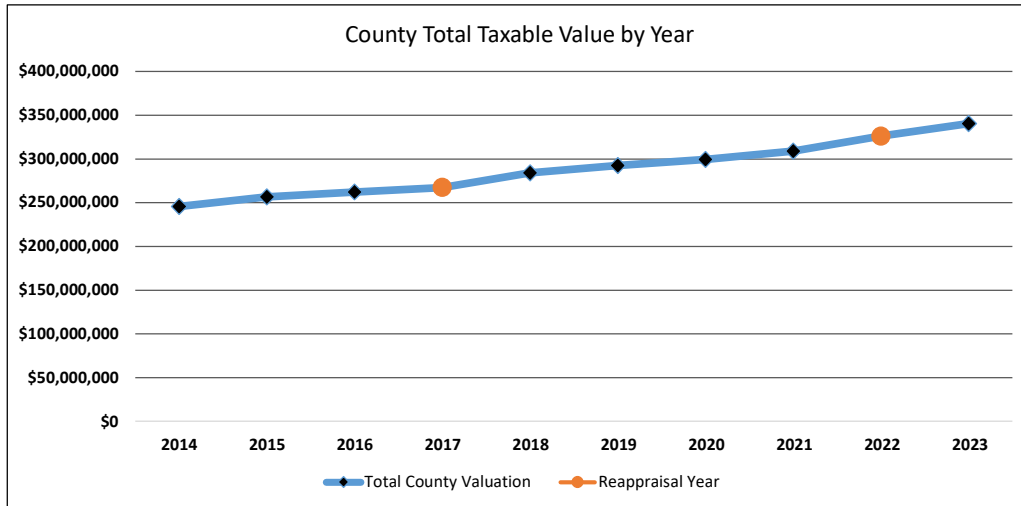
## PARCELS BY TYPE



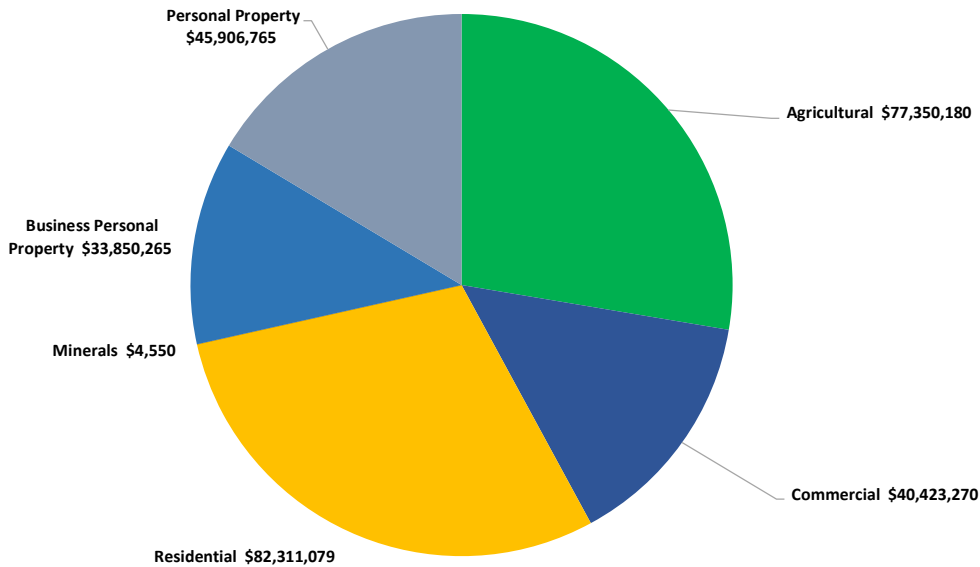
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Saint Francis  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 34.79                           | 65             | 3.20               | 59             | 6.20                 | 59             | 43.45                 | 67             |

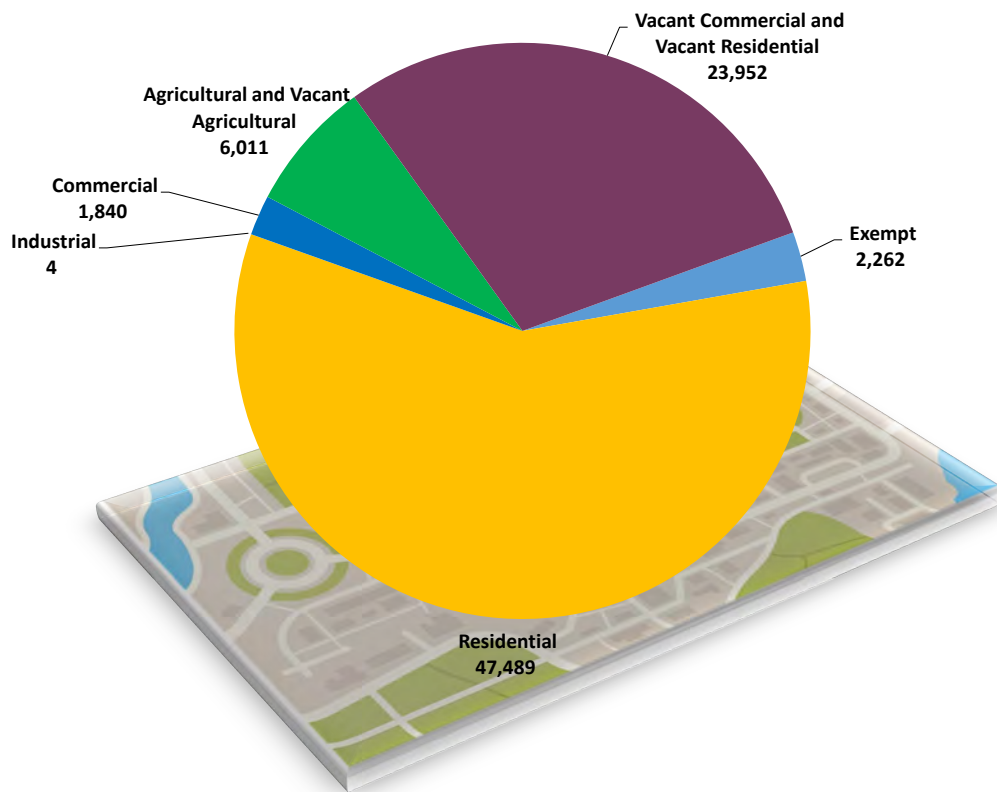
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Saline County

|  |                              |
|--|------------------------------|
| Assessor                                   | The Honorable Ginadell Adams |
| Parcels (Reappraisal)*                     | 78,135                       |
| Current Reappraisal Cycle Ends             | 2026                         |
| Current Reappraisal Cycle Duration (Years) | 4                            |
| Agricultural Region                        | Ouachita                     |
| Reappraisal Contractor                     | Trimark Appraisals           |

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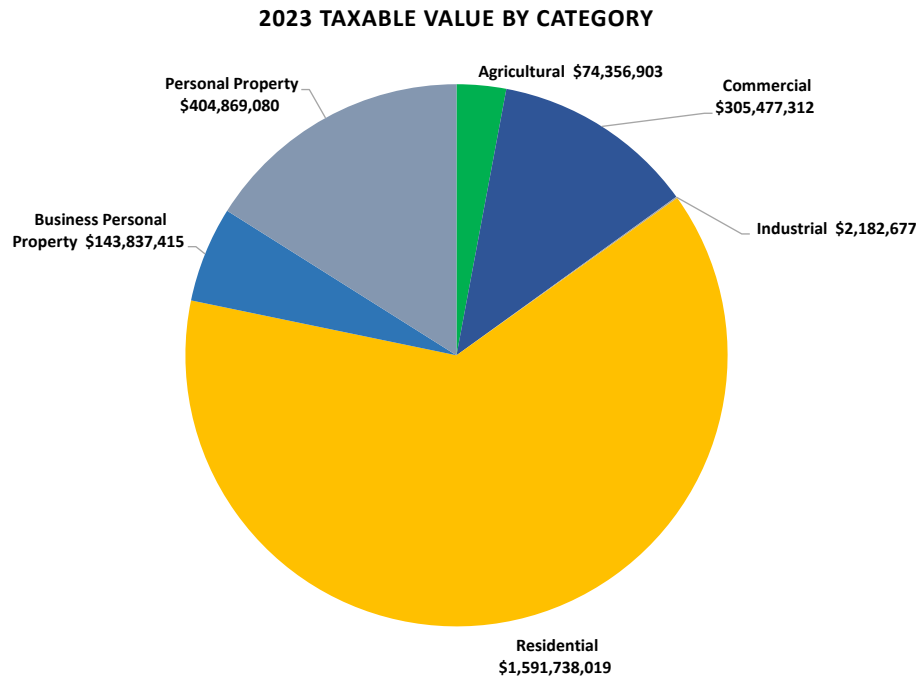
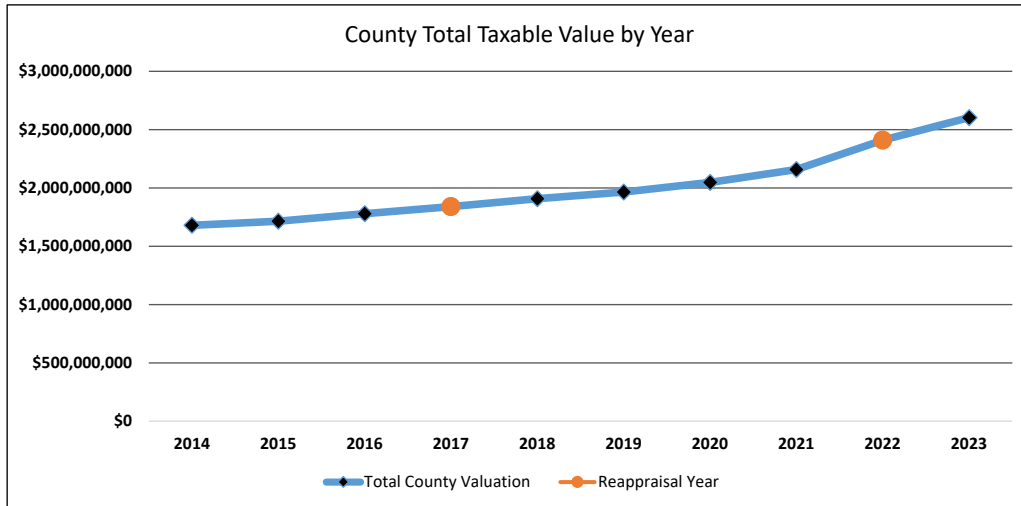
**PARCELS BY TYPE**



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Saline  
County cont.



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 39.98                           | 21             | 4.01               | 45             | 9.70                 | 11             | 51.88                 | 14             |

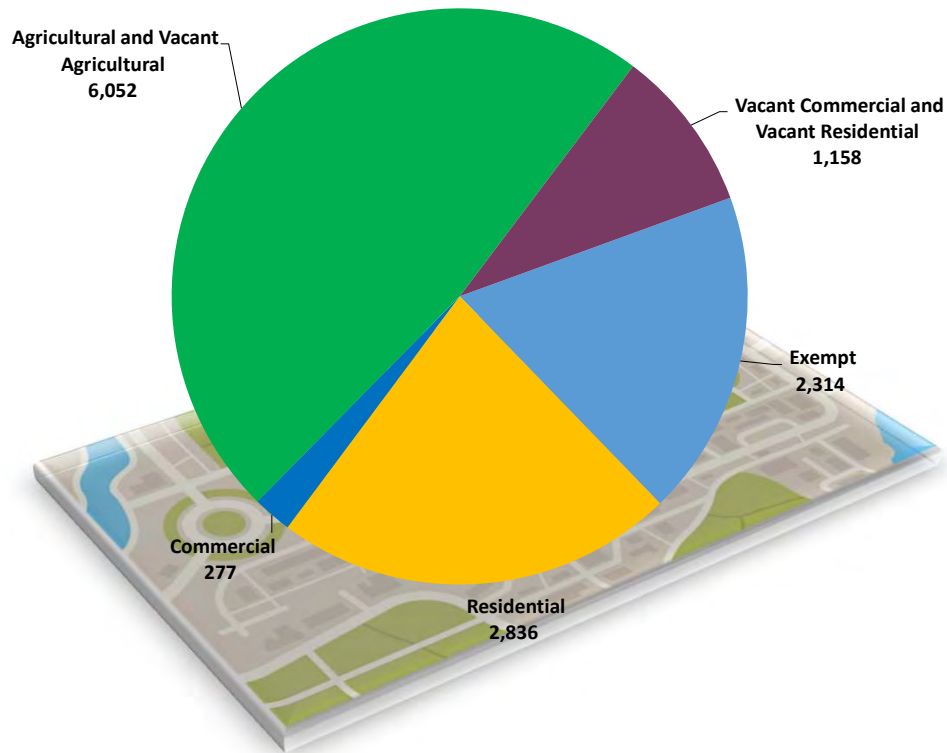
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Scott County

|   |  |
|---|--|
| <b>Assessor</b>                                   | <b>The Honorable Bob Ramsey</b>        |
| <b>Parcels (Reappraisal)*</b>                     | <b>9,836</b>                           |
| <b>Current Reappraisal Cycle Ends</b>             | <b>2026</b>                            |
| <b>Current Reappraisal Cycle Duration (Years)</b> | <b>5</b>                               |
| <b>Agricultural Region</b>                        | <b>Ouachita</b>                        |
| <b>Reappraisal Contractor</b>                     | <b>Total Assessment Solutions Corp</b> |

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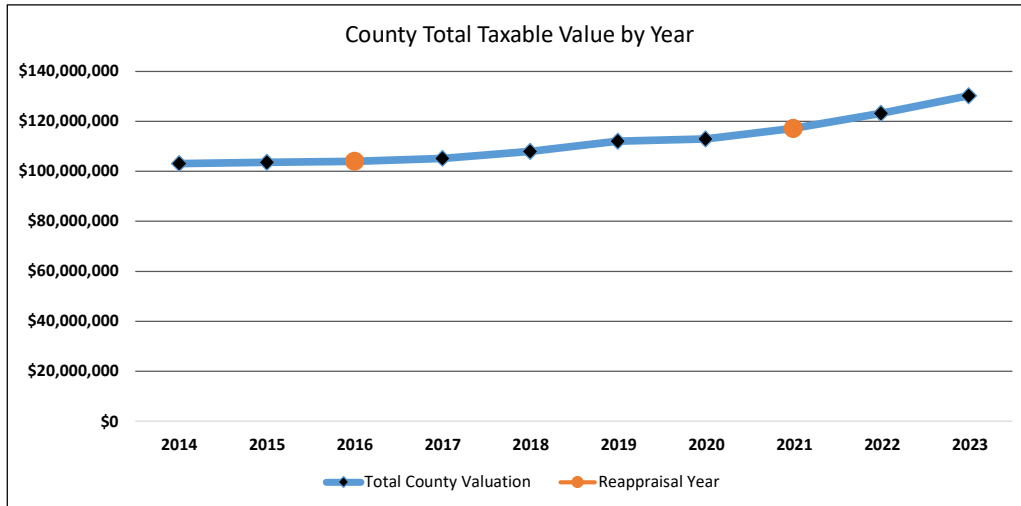
## PARCELS BY TYPE



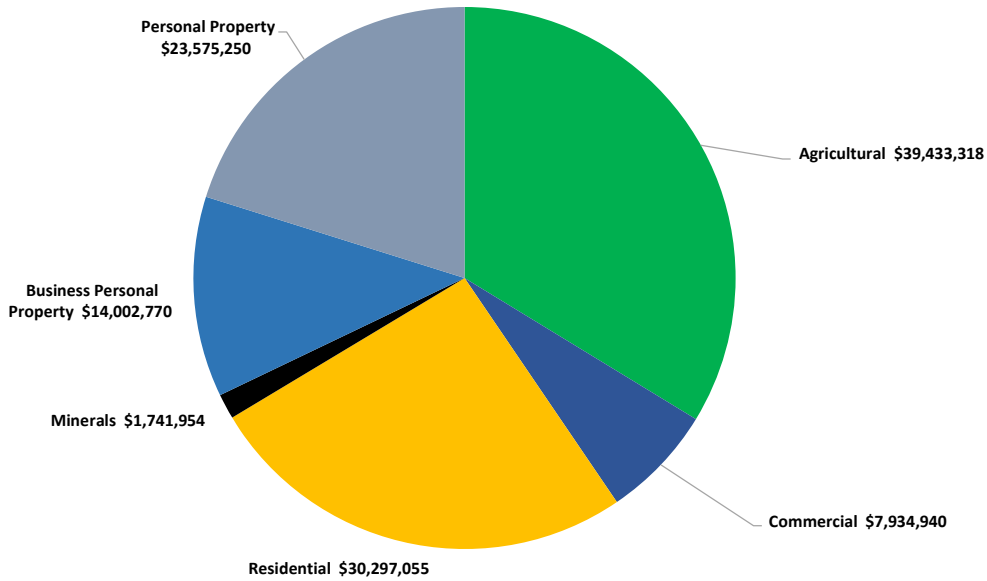
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Scott  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 36.90                           | 52             | 5.15               | 14             | 2.80                 | 75             | 41.17                 | 75             |

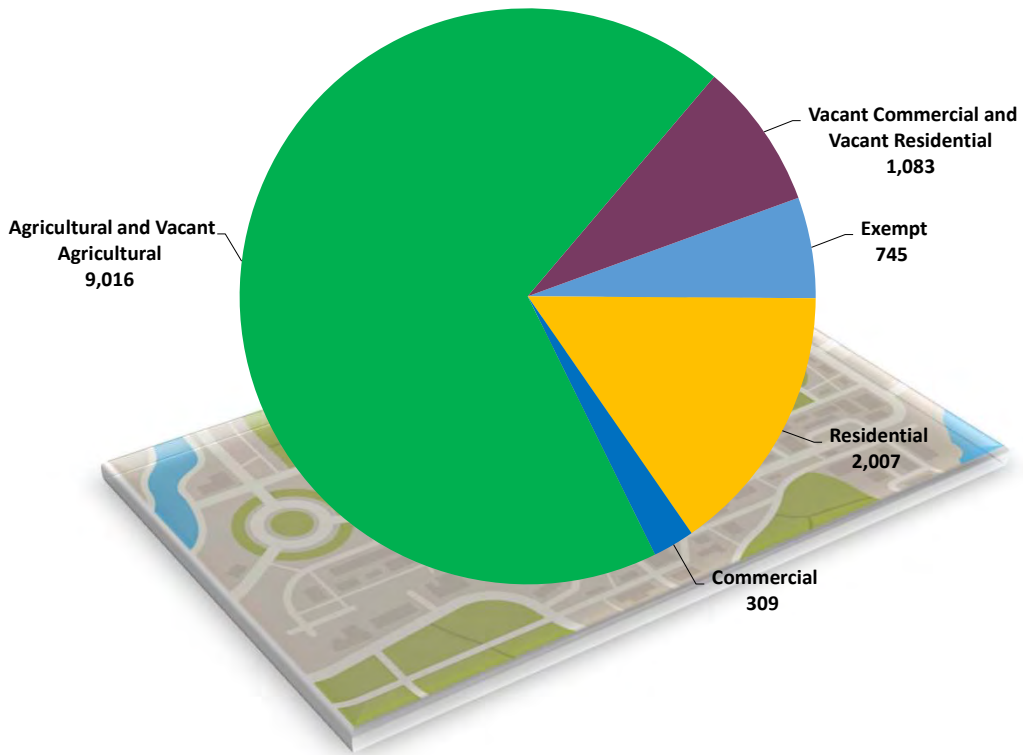
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Searcy County

|   |  |
|---|--|
| <b>Assessor</b>                                   | <b>The Honorable Terri Churchill</b>   |
| <b>Parcels (Reappraisal)*</b>                     | <b>12,055</b>                          |
| <b>Current Reappraisal Cycle Ends</b>             | <b>2027</b>                            |
| <b>Current Reappraisal Cycle Duration (Years)</b> | <b>5</b>                               |
| <b>Agricultural Region</b>                        | <b>Ozark</b>                           |
| <b>Reappraisal Contractor</b>                     | <b>Total Assessment Solutions Corp</b> |

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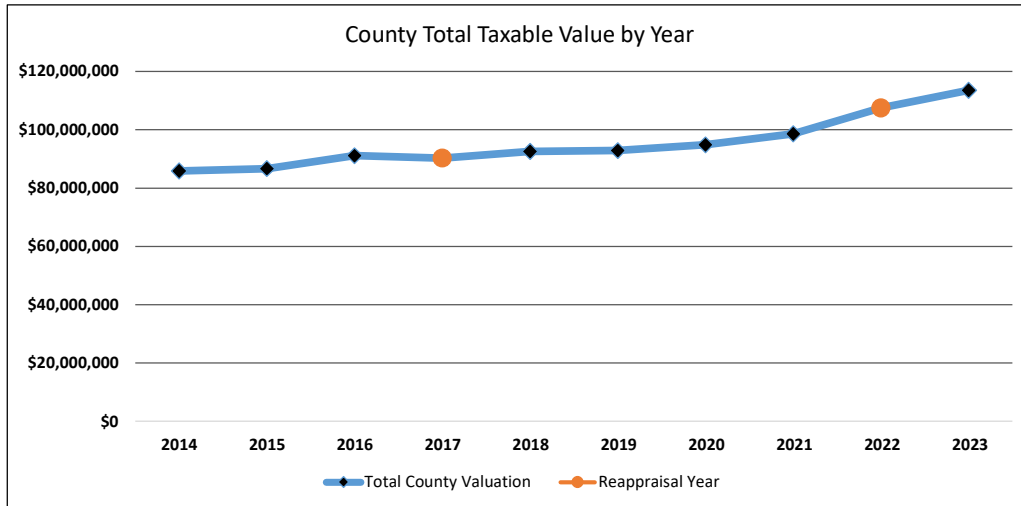
## PARCELS BY TYPE



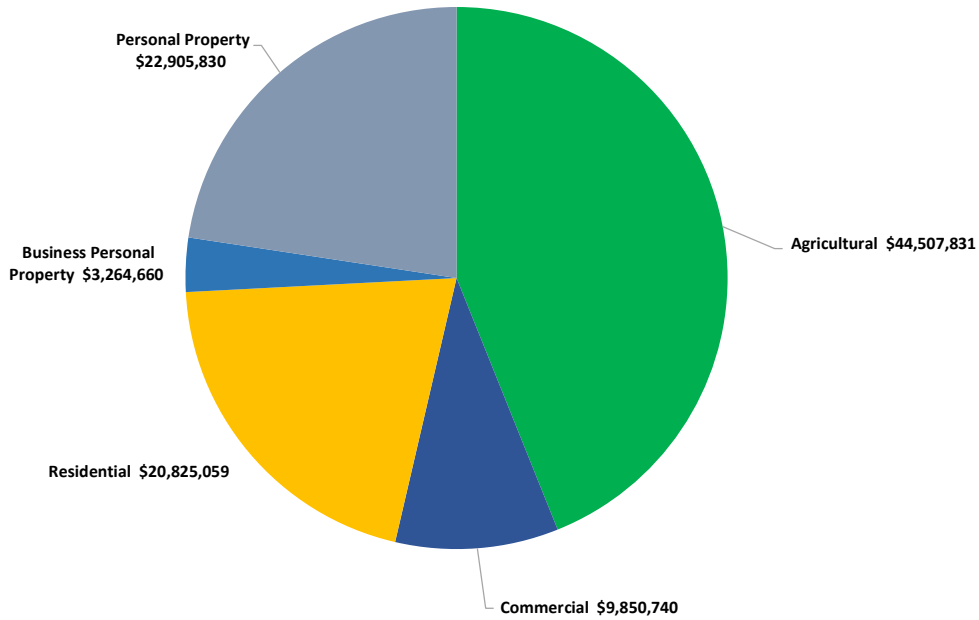
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Searcy  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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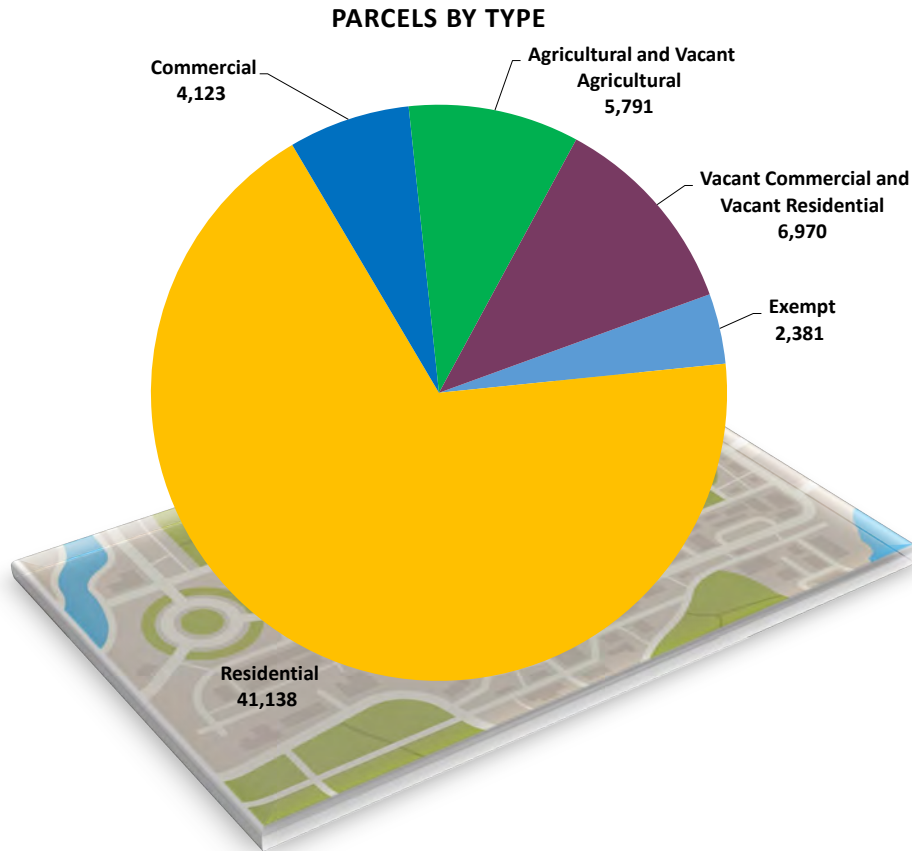
|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 36.60                           | 55             | 2.60               | 64             | 11.00                | 1              | 48.90                 | 36             |

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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Sebastian County

|  |                                 |
|--|---------------------------------|
| Assessor                                   | The Honorable Randy Crumley     |
| Parcels (Reappraisal)*                     | 56,876                          |
| Current Reappraisal Cycle Ends             | 2025                            |
| Current Reappraisal Cycle Duration (Years) | 5                               |
| Agricultural Region                        | Ouachita                        |
| Reappraisal Contractor                     | Total Assessment Solutions Corp |

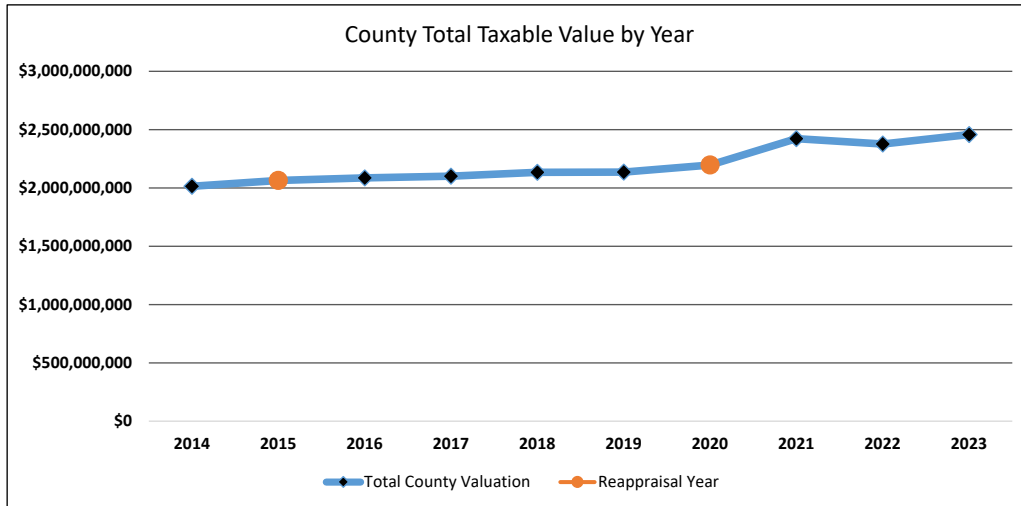
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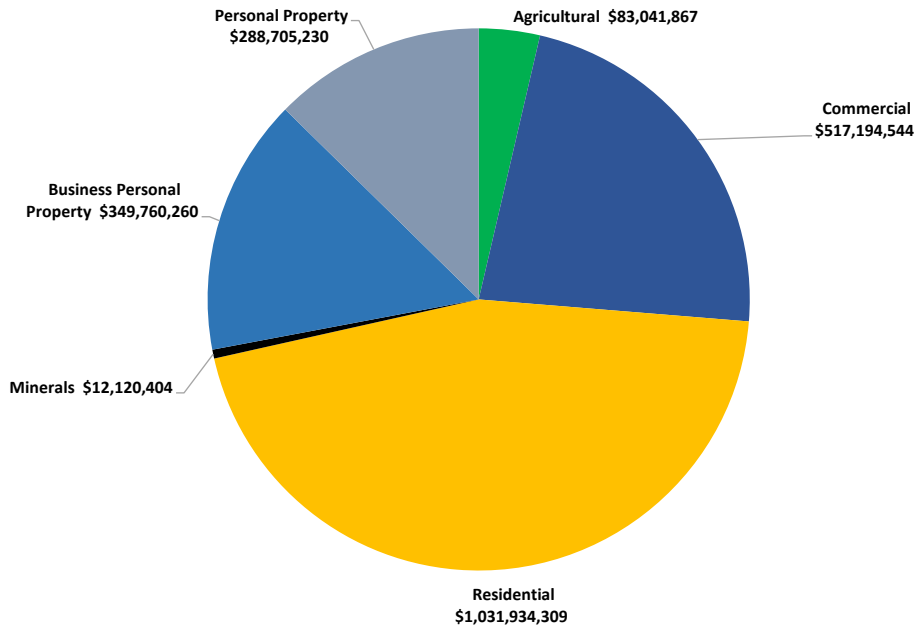
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Sebastian  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 40.10                           | 20             | 5.89               | 4              | 8.45                 | 36             | 52.38                 | 11             |

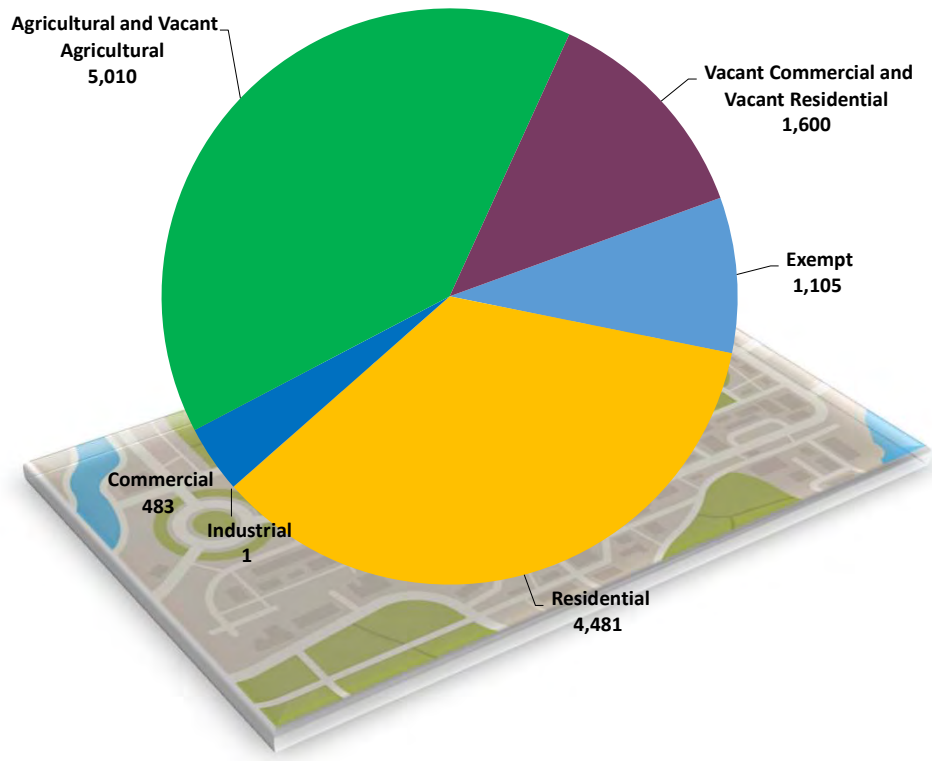
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Sevier County

|   |  |
|---|--|
| <b>Assessor</b>                                   | <b>The Honorable Zach Johnson</b>      |
| <b>Parcels (Reappraisal)*</b>                     | <b>11,808</b>                          |
| <b>Current Reappraisal Cycle Ends</b>             | <b>2025</b>                            |
| <b>Current Reappraisal Cycle Duration (Years)</b> | <b>5</b>                               |
| <b>Agricultural Region</b>                        | <b>Southwest</b>                       |
| <b>Reappraisal Contractor</b>                     | <b>Total Assessment Solutions Corp</b> |

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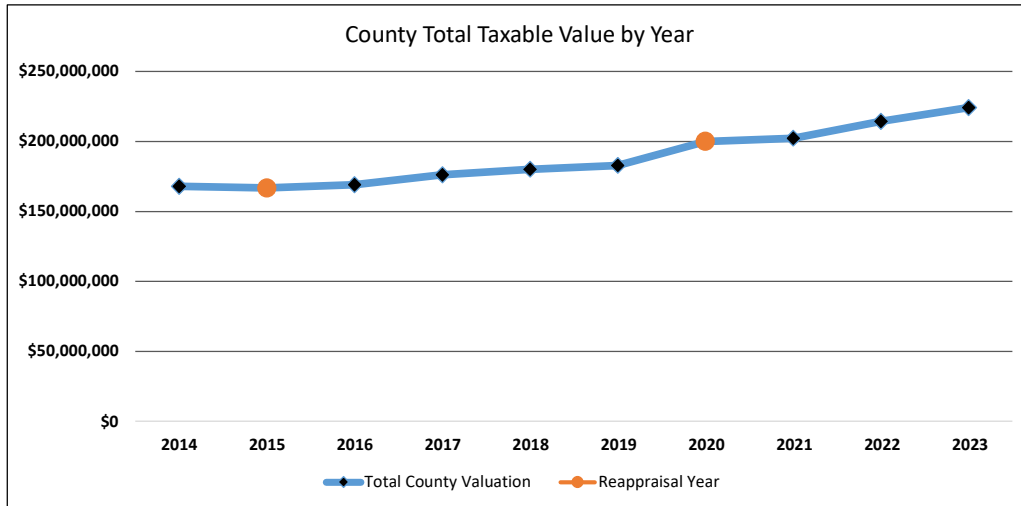
## PARCELS BY TYPE



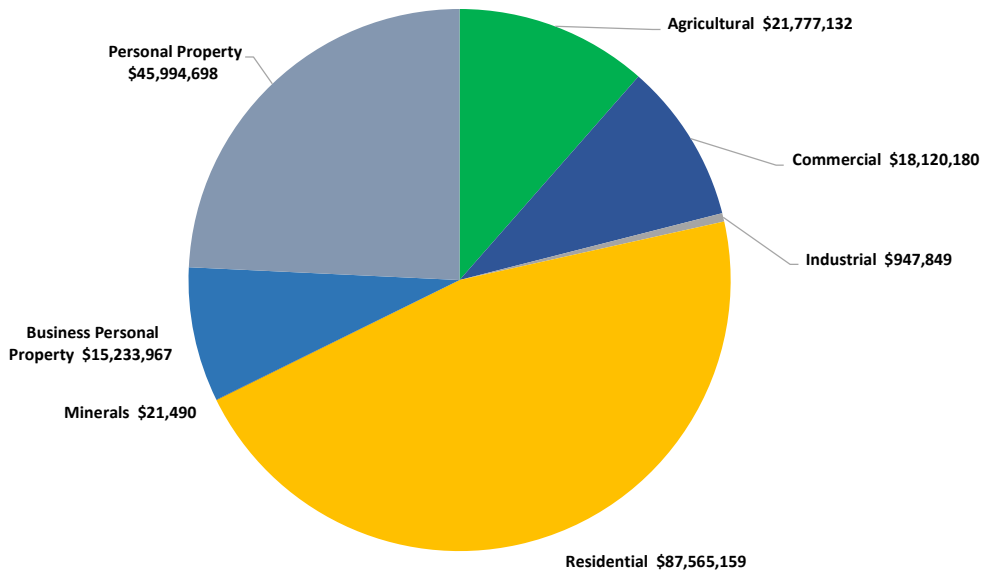
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Sevier  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 37.20                           | 51             | 4.08               | 40             | 7.30                 | 51             | 46.35                 | 53             |

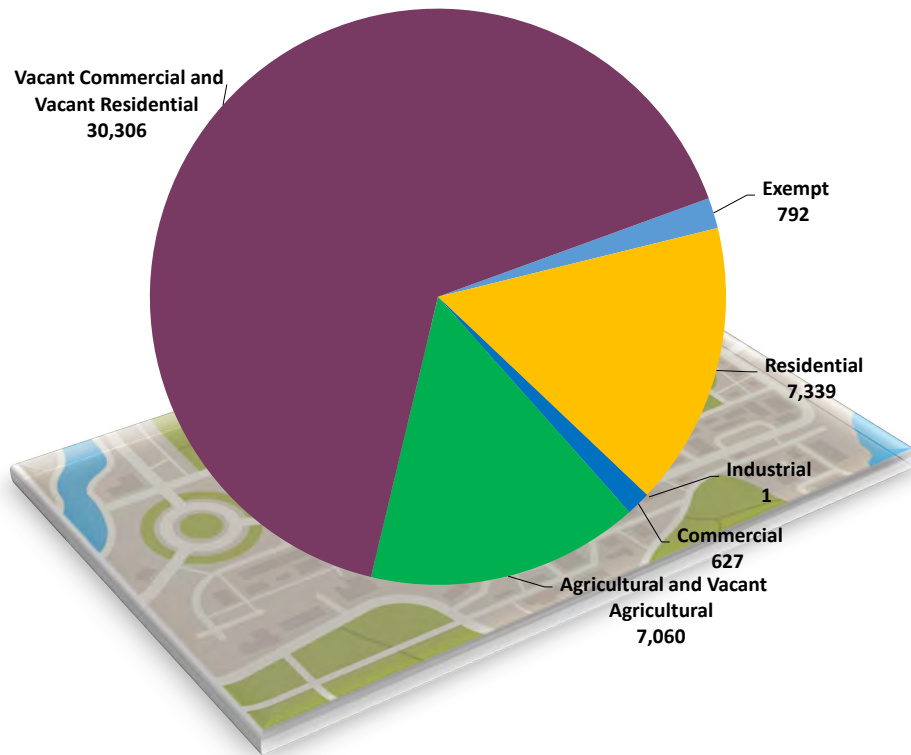
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[Millage Book | Arkansas Assessment Coordination Division](#)

# Sharp County

|  |                                 |
|--|---------------------------------|
| Assessor                                   | The Honorable Kathy Nix         |
| Parcels (Reappraisal)*                     | 45,160                          |
| Current Reappraisal Cycle Ends             | 2027                            |
| Current Reappraisal Cycle Duration (Years) | 4                               |
| Agricultural Region                        | Ozark                           |
| Reappraisal Contractor                     | Total Assessment Solutions Corp |

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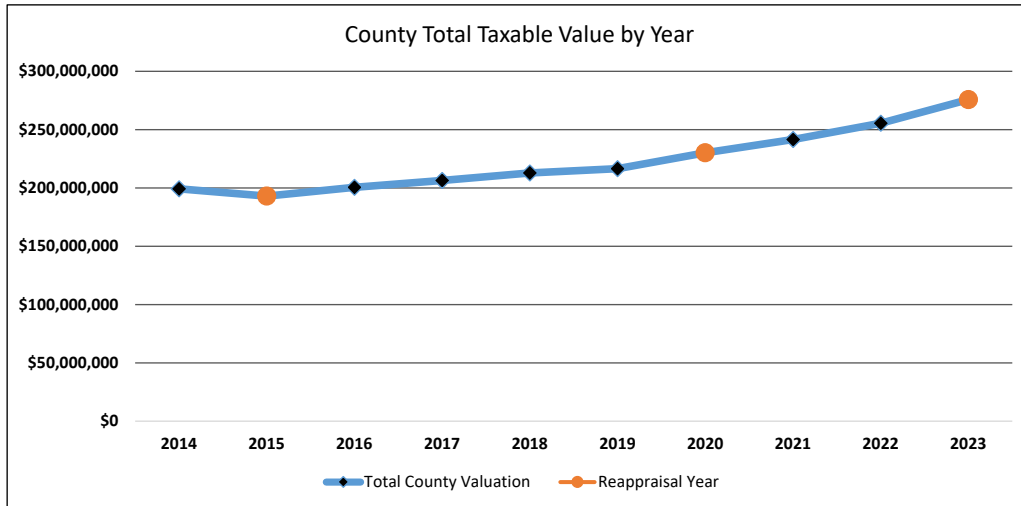
## PARCELS BY TYPE



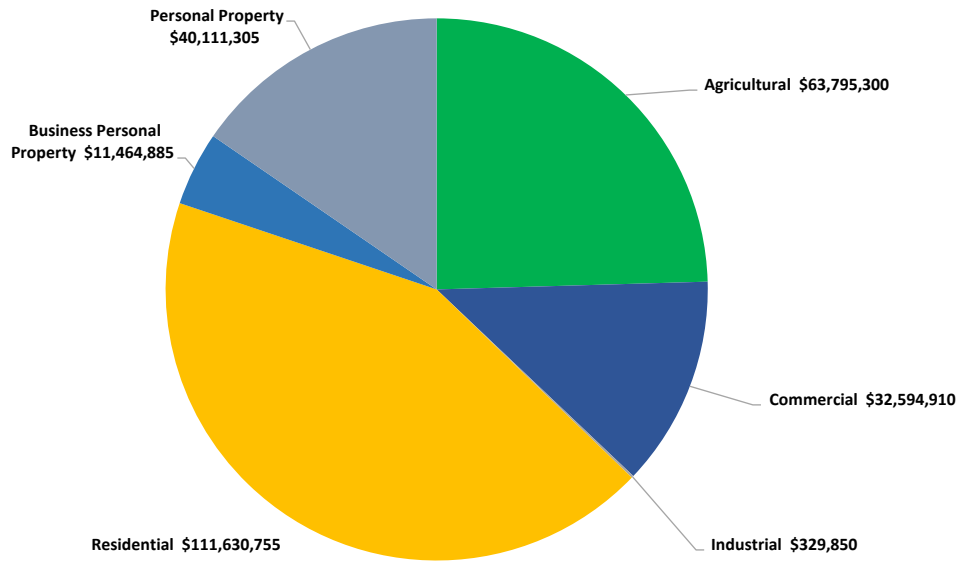
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Sharp  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 34.33                           | 69             | 3.99               | 46             | 5.85                 | 63             | 42.43                 | 70             |

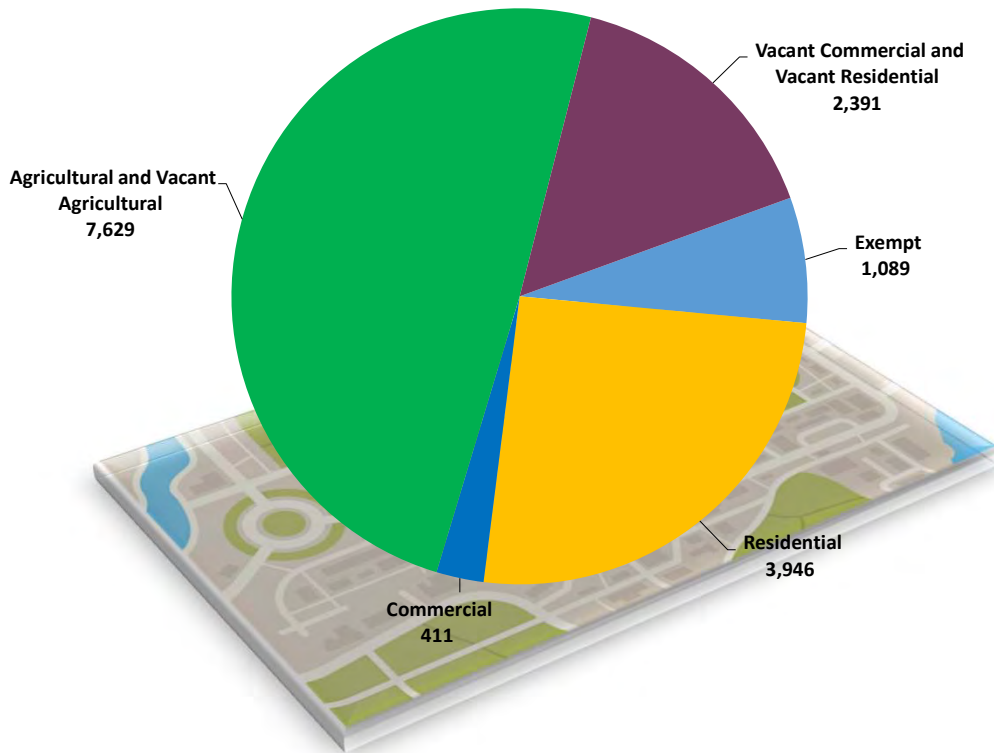
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Stone County

|   |  |
|---|--|
| <b>Assessor</b>                                   | <b>The Honorable Heather Stevens</b>   |
| <b>Parcels (Reappraisal)*</b>                     | <b>13,850</b>                          |
| <b>Current Reappraisal Cycle Ends</b>             | <b>2026</b>                            |
| <b>Current Reappraisal Cycle Duration (Years)</b> | <b>5</b>                               |
| <b>Agricultural Region</b>                        | <b>Ozark</b>                           |
| <b>Reappraisal Contractor</b>                     | <b>Total Assessment Solutions Corp</b> |

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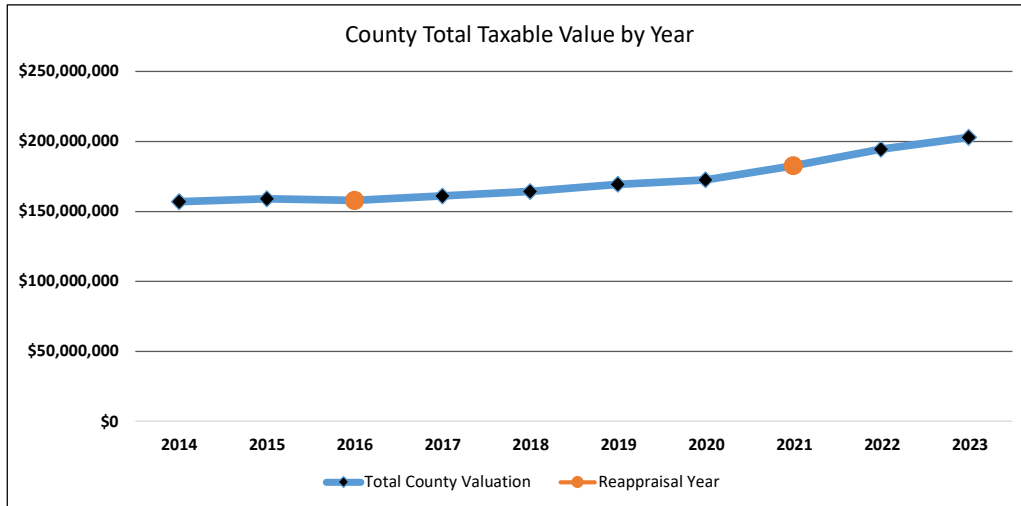
## PARCELS BY TYPE



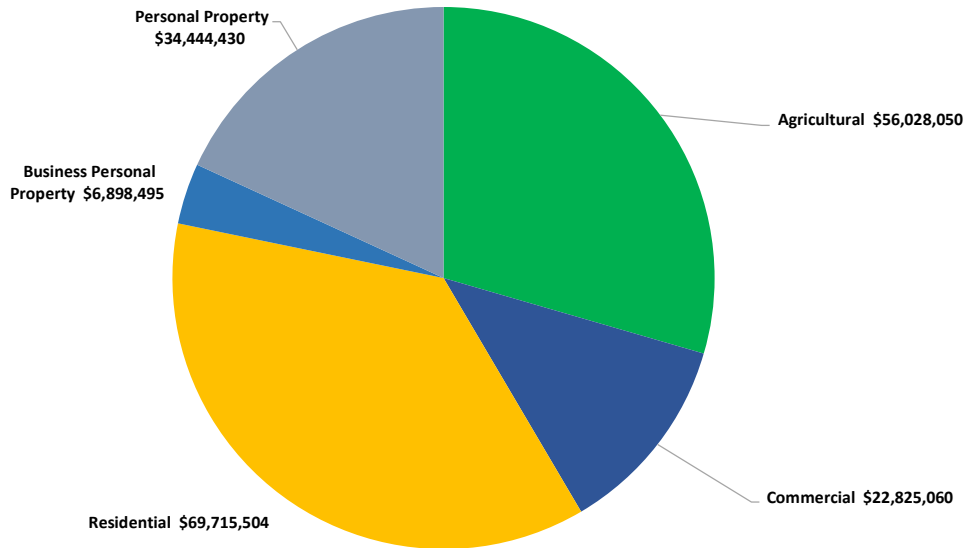
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Stone  
County cont.



### 2023 TAXABLE VALUE BY CATEGORY



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 33.52                           | 72             | 1.80               | 72             | 7.30                 | 49             | 41.42                 | 74             |

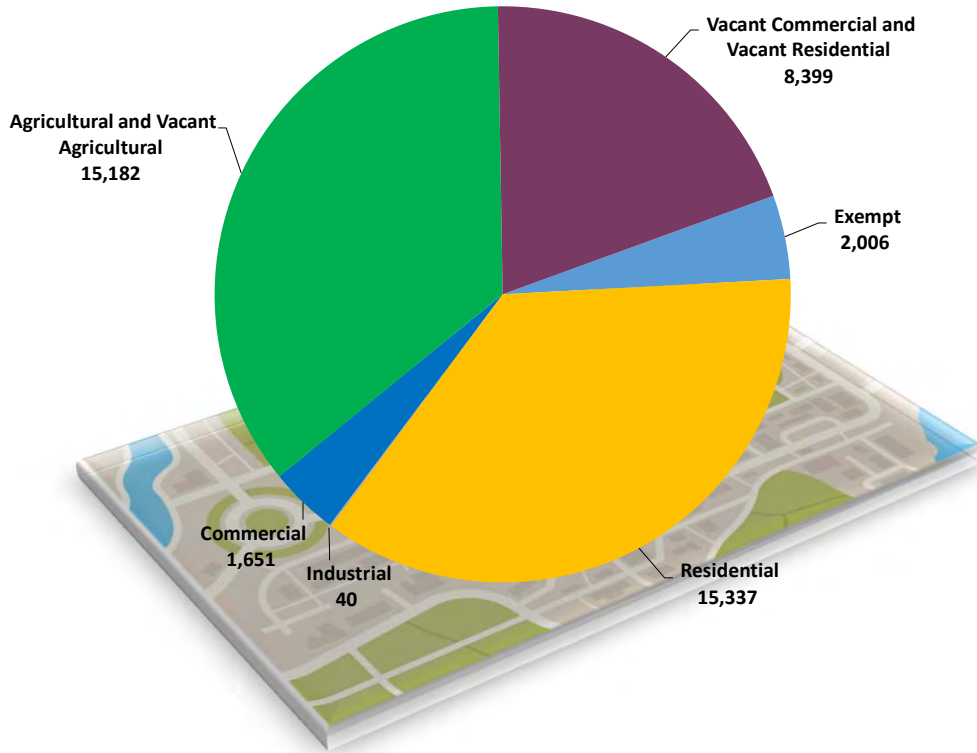
More detailed information on millages is available at <https://www.arkansasassessment.com/>  
[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Union County

|  |                                  |
|--|----------------------------------|
| Assessor                                   | The Honorable Michelle Barksdale |
| Parcels (Reappraisal)*                     | 40,036                           |
| Current Reappraisal Cycle Ends             | 2027                             |
| Current Reappraisal Cycle Duration (Years) | 4                                |
| Agricultural Region                        | Southwest                        |
| Reappraisal Contractor                     | Total Assessment Solutions Corp  |

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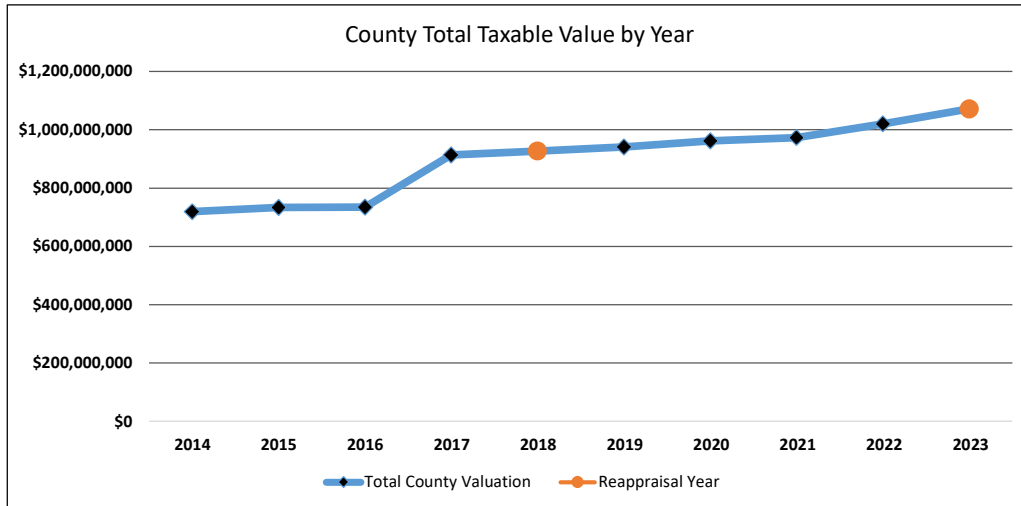
## PARCELS BY TYPE



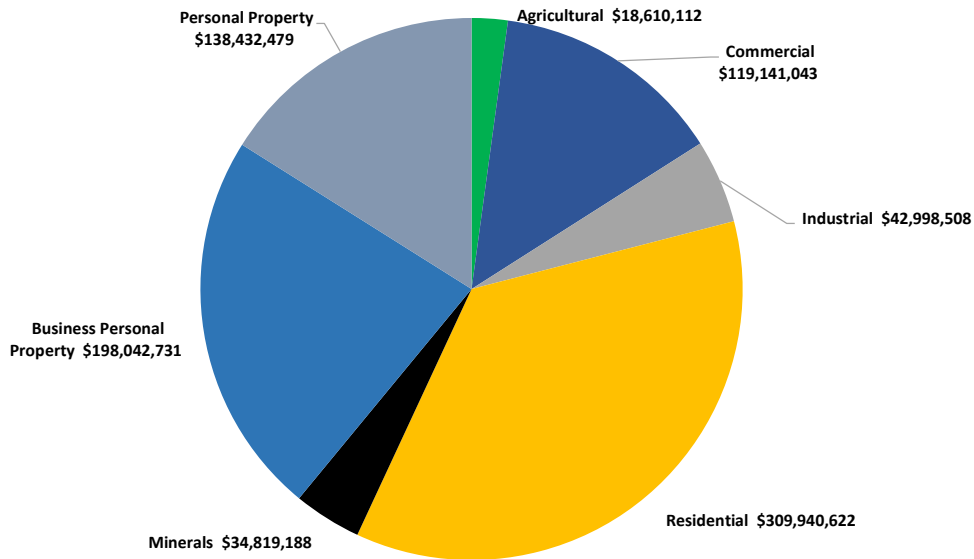
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Union  
County cont.



### 2023 TAXABLE VALUE BY CATEGORY



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 39.89                           | 24             | 5.34               | 8              | 7.87                 | 47             | 51.05                 | 21             |

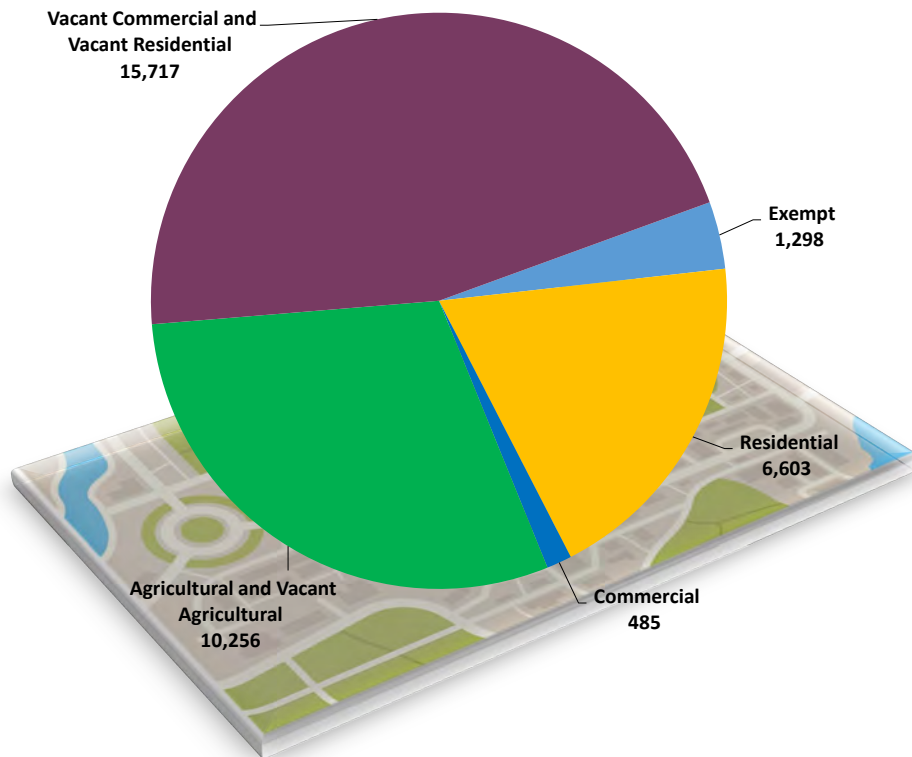
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Van Buren County

|  |                                 |
|--|---------------------------------|
| Assessor                                   | The Honorable Emma Smiley       |
| Parcels (Reappraisal)*                     | 32,768                          |
| Current Reappraisal Cycle Ends             | 2025                            |
| Current Reappraisal Cycle Duration (Years) | 5                               |
| Agricultural Region                        | Ozark                           |
| Reappraisal Contractor                     | Total Assessment Solutions Corp |

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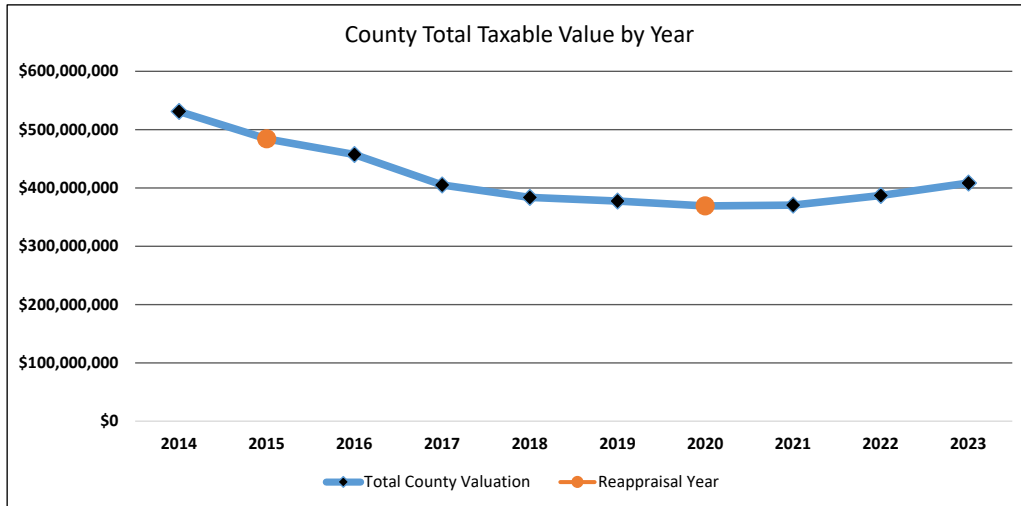
## PARCELS BY TYPE



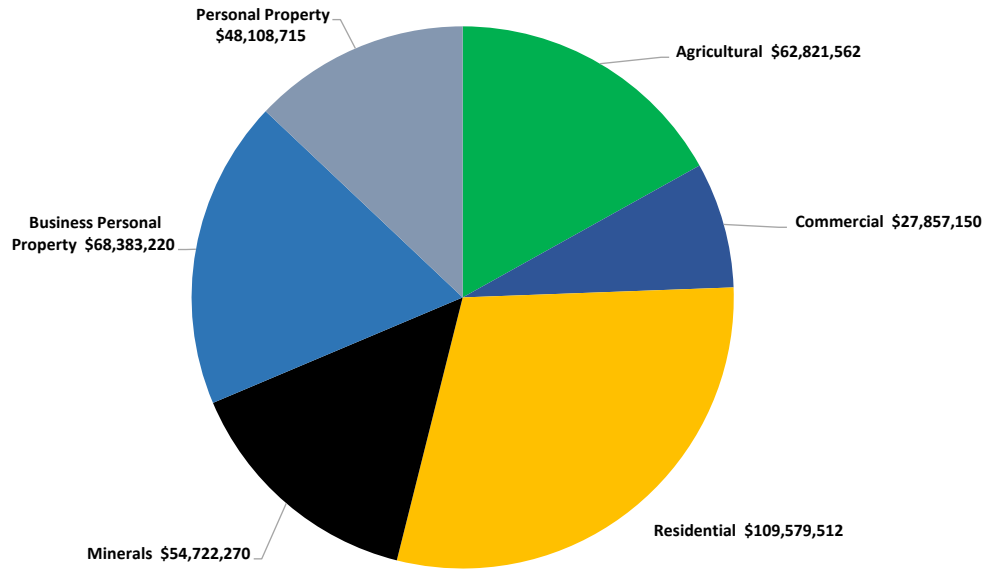
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Van Buren  
County cont.



### 2023 TAXABLE VALUE BY CATEGORY



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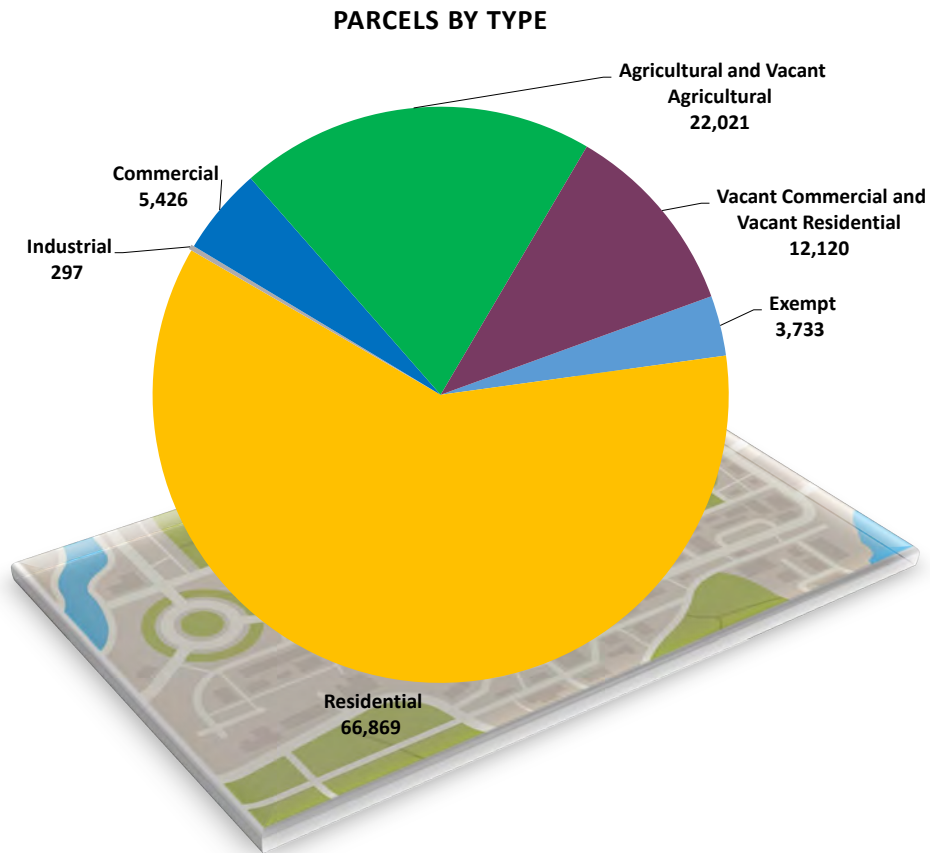
|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 36.35                           | 59             | 3.95               | 49             | 7.30                 | 50             | 45.23                 | 61             |

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[Millage Book | Arkansas Assessment Coordination Division](#)

# Washington County

|  |                            |
|--|----------------------------|
| Assessor                                   | The Honorable Russell Hill |
| Parcels (Reappraisal)*                     | 105,262                    |
| Current Reappraisal Cycle Ends             | 2027                       |
| Current Reappraisal Cycle Duration (Years) | 4                          |
| Agricultural Region                        | Ozark                      |
| Reappraisal Contractor                     | Arkansas CAMA Technology   |

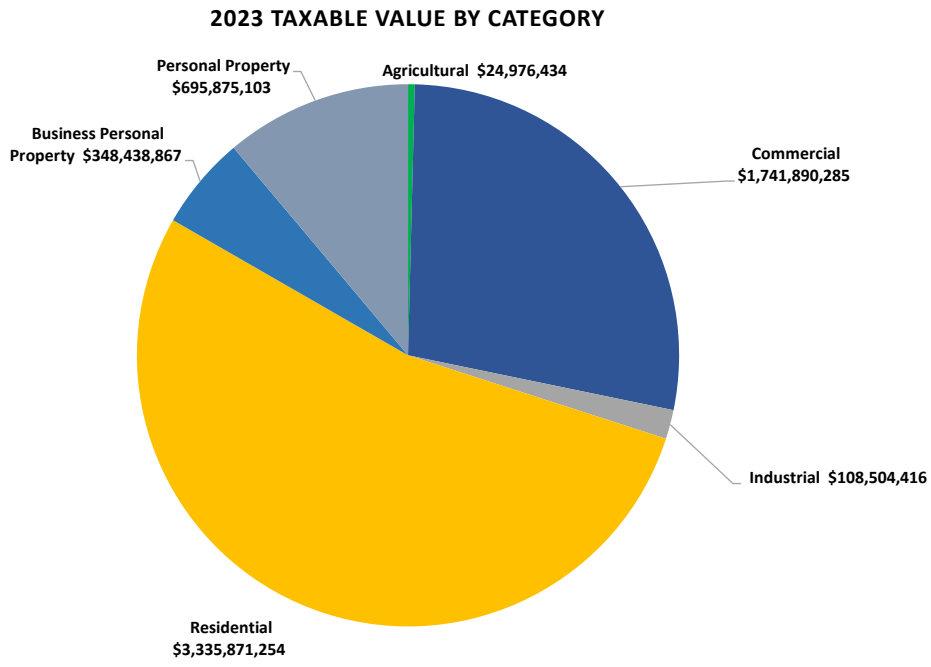
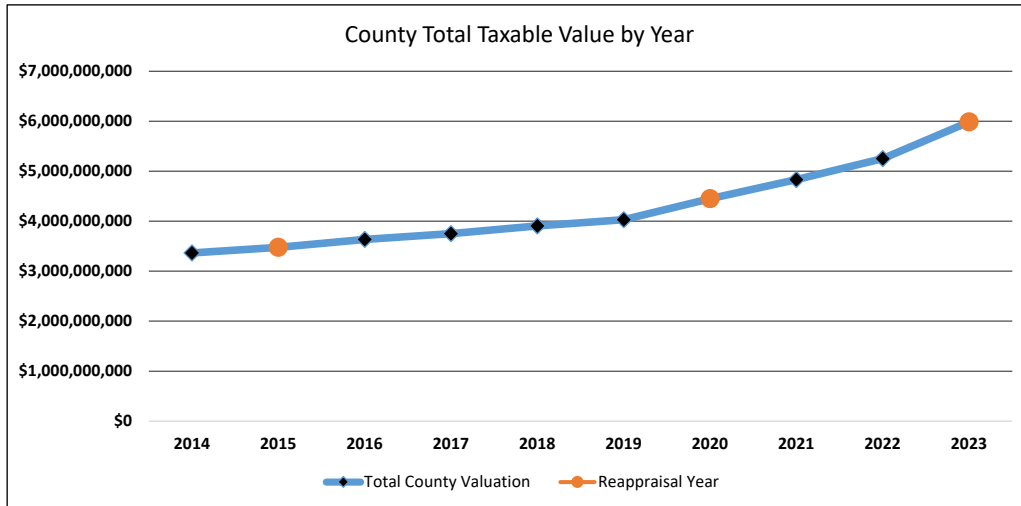
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Washington  
County cont.



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 42.37                           | 6              | 4.85               | 21             | 6.37                 | 58             | 52.19                 | 13             |

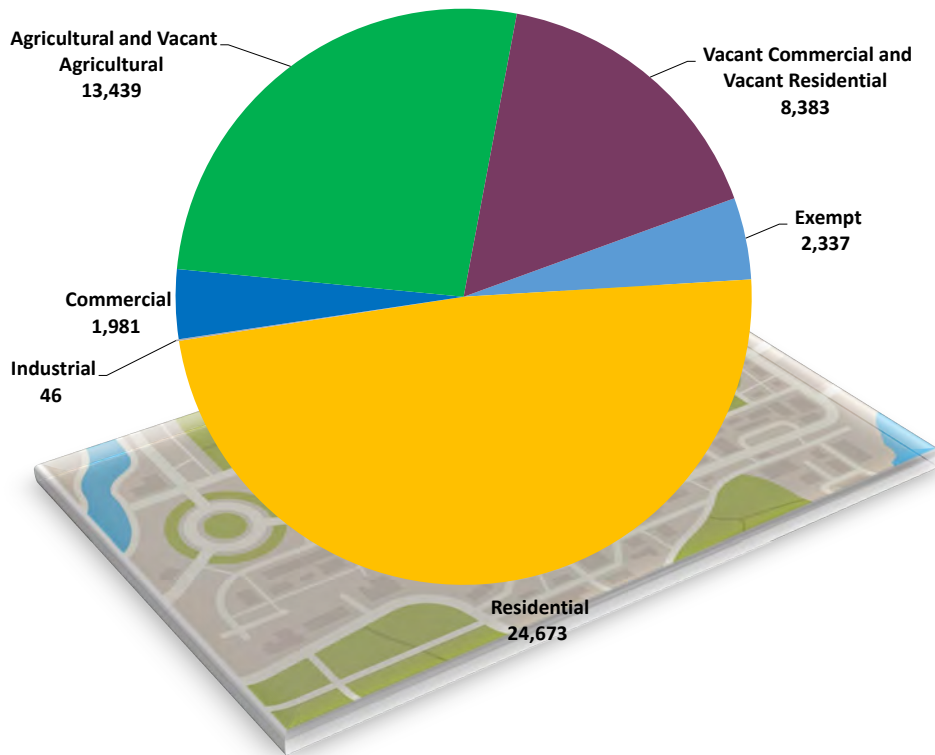
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# White County

|  |                                 |
|--|---------------------------------|
| Assessor                                   | The Honorable Gail Snyder       |
| Parcels (Reappraisal)*                     | 47,309                          |
| Current Reappraisal Cycle Ends             | 2026                            |
| Current Reappraisal Cycle Duration (Years) | 5                               |
| Agricultural Region                        | Ozark                           |
| Reappraisal Contractor                     | Total Assessment Solutions Corp |

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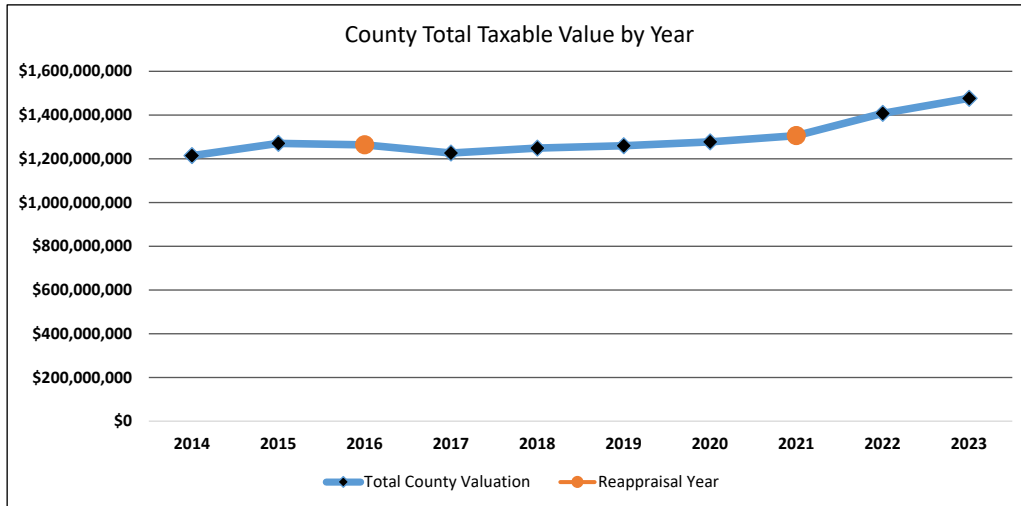
## PARCELS BY TYPE



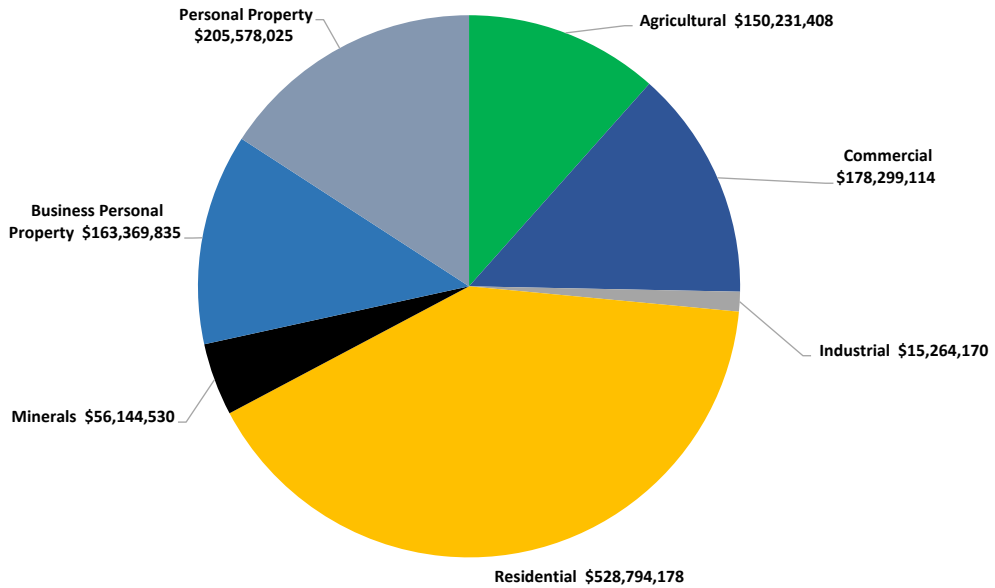
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White  
County cont.



### 2023 TAXABLE VALUE BY CATEGORY



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 37.58                           | 46             | 2.29               | 67             | 4.10                 | 72             | 43.15                 | 68             |

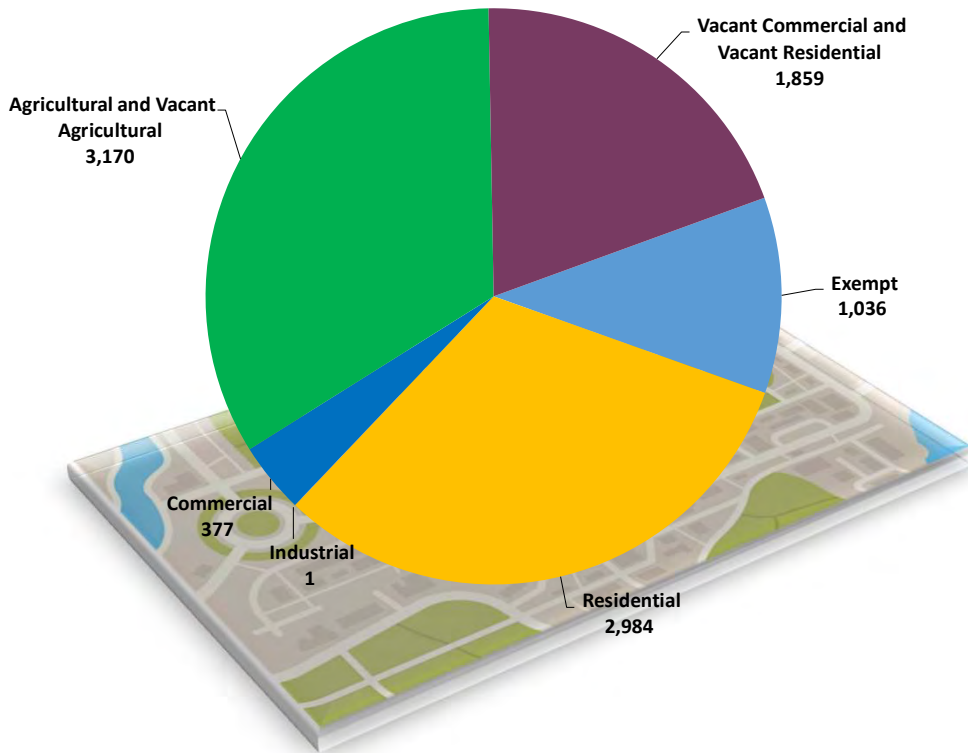
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[Millage Book | Arkansas Assessment Coordination Division](#)

# Woodruff County

|  |                              |
|--|------------------------------|
| Assessor                                   | The Honorable Leslie Collins |
| Parcels (Reappraisal)*                     | 8,724                        |
| Current Reappraisal Cycle Ends             | 2025                         |
| Current Reappraisal Cycle Duration (Years) | 5                            |
| Agricultural Region                        | Delta                        |
| Reappraisal Contractor                     | Arkansas CAMA Technology     |

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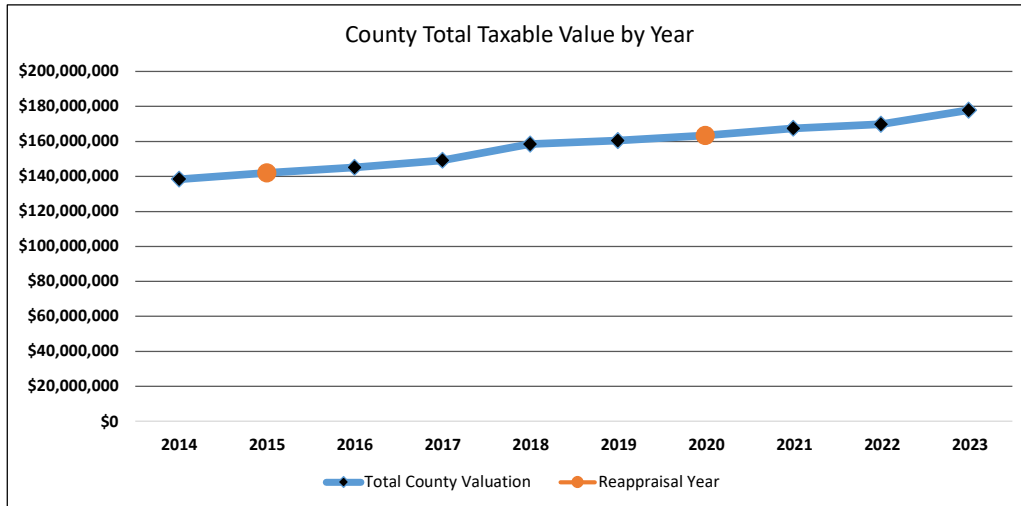
## PARCELS BY TYPE



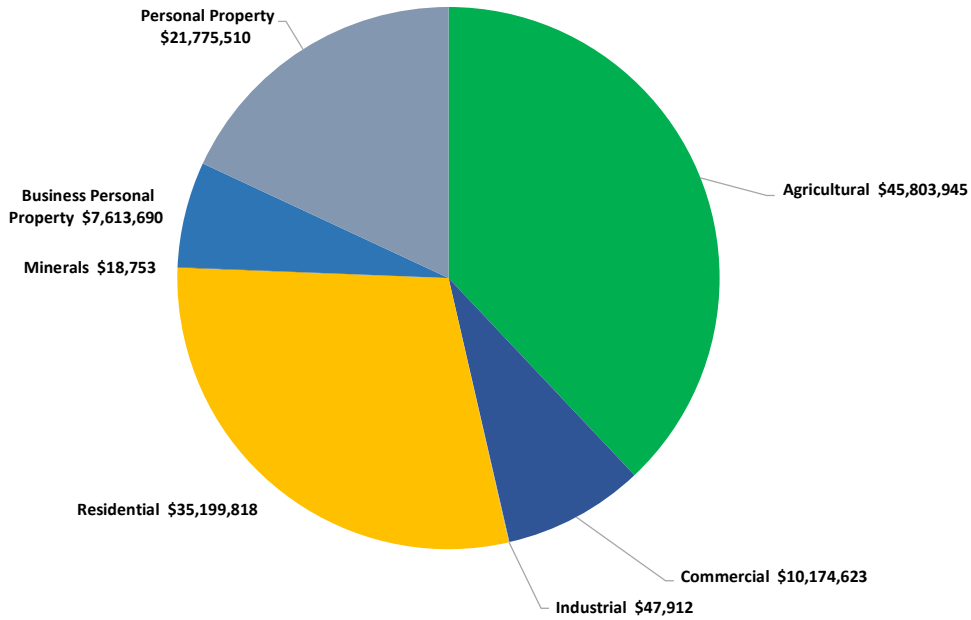
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Woodruff  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 37.59                           | 45             | 5.28               | 12             | 9.80                 | 9              | 50.03                 | 28             |

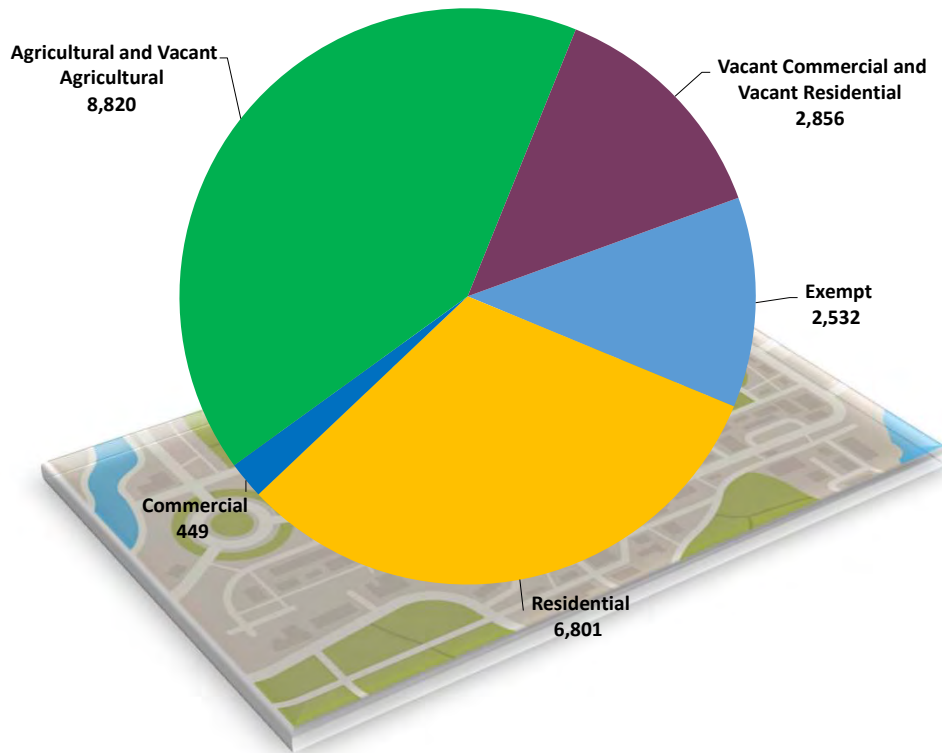
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# Yell County

|  |                                 |
|--|---------------------------------|
| Assessor                                   | The Honorable Sherry Hicks      |
| Parcels (Reappraisal)*                     | 18,178                          |
| Current Reappraisal Cycle Ends             | 2026                            |
| Current Reappraisal Cycle Duration (Years) | 5                               |
| Agricultural Region                        | Ouachita                        |
| Reappraisal Contractor                     | Total Assessment Solutions Corp |

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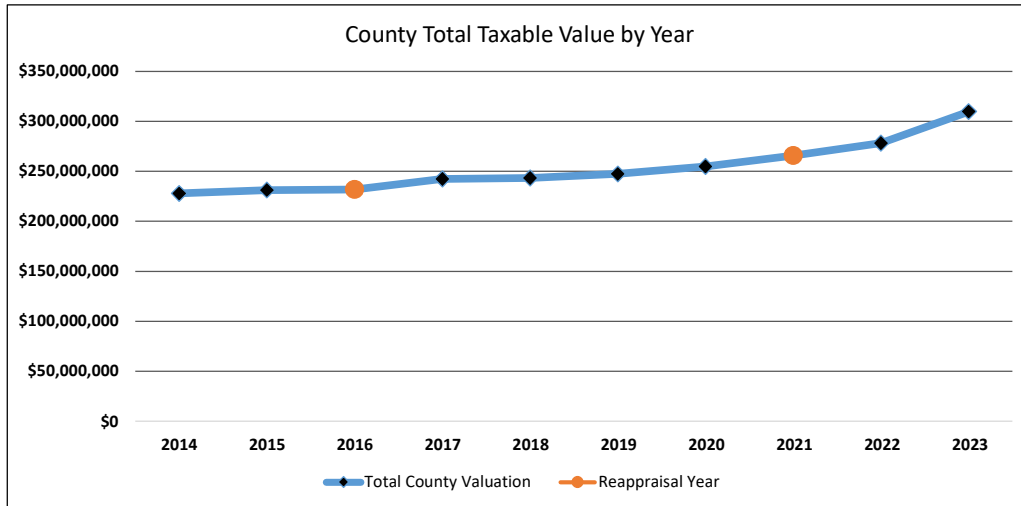
## PARCELS BY TYPE



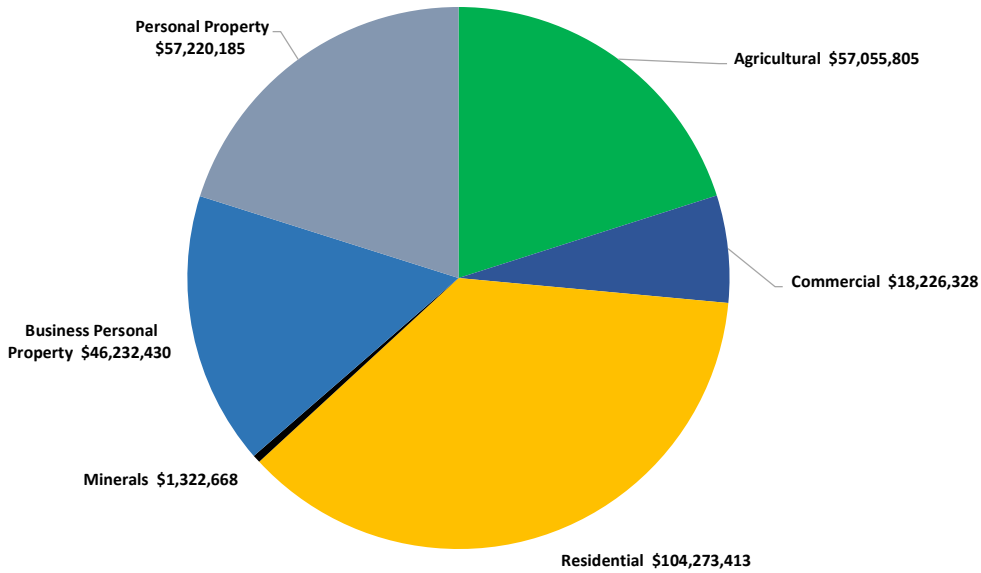
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Yell  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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|                   | Average School District Millage | Statewide Rank | Average City Total | Statewide Rank | Average County Total | Statewide Rank | Average Overall Total | Statewide Rank |
|-------------------|---------------------------------|----------------|--------------------|----------------|----------------------|----------------|-----------------------|----------------|
| Millage Breakdown | 37.26                           | 48             | 5.33               | 9              | 9.00                 | 19             | 49.46                 | 33             |

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