

Stricken language would be deleted from and underlined language would be added to present law.

State of Arkansas  
89th General Assembly  
Regular Session, 2013

# A Bill

SENATE BILL 793

By: Senator Teague

## For An Act To Be Entitled

AN ACT TO REVISE THE LAW CONCERNING CERTAIN  
PROFESSIONAL DEVELOPMENT RECOGNITION PAYMENTS; AND  
FOR OTHER PURPOSES.

## Subtitle

TO REVISE THE LAW CONCERNING CERTAIN  
PROFESSIONAL DEVELOPMENT RECOGNITION  
PAYMENTS.

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

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

14-15-205. Professional development recognition payments.

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

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

(b)(1)(A)(i) County assessors ~~and their~~, full-time employees of county assessors' offices, and state employees who actively work with ad valorem taxes designated as senior appraisers, level 4, by the Assessment



Coordination Department shall receive annually, to the extent moneys are available, a professional development recognition payment in an amount not to exceed five hundred dollars (\$500).

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

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

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

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

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

(2) To the extent moneys are available, if any county assessor ~~or, full-time~~ employee, or state employee who actively works with ad valorem taxes is eligible for professional development recognition payments in two (2) or more categories enumerated in subsection (b) of this section, he or she shall annually receive the professional development recognition payment in the amount of the higher recognition payment category.

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

(2) In order to receive professional development recognition payments in subsequent years, the county assessor or employee shall annually present proof to the director by June 1 that he or she has fulfilled the requirements to maintain a professional designation and that the employee has been a full-time county assessor or assessment employee for the previous year and continues to be a full-time assessor or employee.

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