

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

State of Arkansas  
92nd General Assembly  
Regular Session, 2019

# A Bill

HOUSE BILL 1659

By: Representative Boyd  
By: Senator M. Pitsch

## For An Act To Be Entitled

AN ACT TO AMEND THE JURISDICTION OF COUNTY  
EQUALIZATION BOARDS WITH RESPECT TO PRODUCING MINERAL  
RIGHTS; AND FOR OTHER PURPOSES.

### Subtitle

TO AMEND THE JURISDICTION OF COUNTY  
EQUALIZATION BOARDS WITH RESPECT TO  
PRODUCING MINERAL RIGHTS.

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

SECTION 1. Arkansas Code § 26-27-317(a)(3), concerning applications for adjustment to a county equalization board, is amended to read as follows:

(3) The county equalization board does not have jurisdiction over and ~~may~~ shall not accept or consider a petition or letter under subdivision (a)(1) of this section for the adjustment of the:

(A) County assessor's determination of a property's tax-exempt status under Arkansas Constitution, Article 16, § 5(b); ~~or~~

(B) Valuation of agricultural land, pasture land, or timberland derived by the guidelines and methods set forth by the Assessment Coordination Department under § 26-26-407; or

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

SECTION 2. EFFECTIVE DATE. This act is effective for assessment years



beginning on or after January 1, 2019.