

Title 26. Taxation

Chapter III. Assessment Coordination Division, Department of Finance and Administration

Subchapter A. Generally

Part 210. General Provisions

Codification Notes. This part as promulgated prior to codification into the Code of Arkansas Rules provided as follows:

"RULE 1.01 STATUTORY AUTHORITY CREATING ASSESSMENT COORDINATION DEPARTMENT

Act 436 of 1997 created the ASSESSMENT COORDINATION DEPARTMENT and pursuant to Arkansas Code Annotated 25-2-102 (Type 2 transfers) transferred the Assessment Coordination Division from the Public Service Commission to the Assessment Coordination Department.

Adopted 10/01/99"

Subpart 1. Generally

26 CAR § 210-101. General scope of authority.

The Assessment Coordination Division has the full power and authority in the administration of the property tax laws of this state to exercise general and complete supervision and control over:

(1) The valuation, assessment, and equalization of all property in the state of Arkansas except that remaining under the jurisdiction of the Arkansas Public Service Commission; and

(2) The several county assessors, county boards of review and equalization, and other officers charged with assessment or equalization of property throughout the

state, to the end that all assessments on property in this state shall be made in relative proportion to the just and true value thereof, in substantial compliance with the law.

Authority. Arkansas Code § 26-24-107.

Codification Notes. This section as promulgated prior to codification into the Code of Arkansas Rules provided as follows:

"STATUTORY AUTHORITY: A.C.A. 25-28-103, 26-24-102, and 26-24-107."

"Adopted 10/01/99"

26 CAR § 210-102. Description of organization.

(a)(1) The Assessment Coordination Division welcomes inquiries from the public.

(2) Areas of responsibility are assigned to divisions within the Assessment Coordination Division.

(b) The Assessment Coordination Division is composed of an administrative body consisting of:

- (1) The Director of the Assessment Coordination Division;
- (2) The Deputy Director of the Assessment Coordination Division;
- (3) Its legal counsel;
- (4) Its division administrators; and
- (5) Its support staff.

(c) Division One is composed of the:

- (1) Director of the Assessment Coordination Division;
- (2) Deputy Director of the Assessment Coordination Division;
- (3) Legal counsel; and
- (4) Division administrators.

(d) Division Two encompasses the following areas:

- (1) Personal property assessment;

- (2) Business personal property data collection and assessment;
 - (3) Educational programs;
 - (4) Oil and gas assessment;
 - (5) Agricultural land assessment; and
 - (6) The personal and business property ratio study.
- (e) Division Three encompasses the following areas:
- (1) Computer operations;
 - (2) Data management;
 - (3) Statistical analysis; and
 - (4) Overall coordination of the real estate property ratio study.
- (f) Division Four encompasses the following operations:
- (1) Personnel;
 - (2) Budgeting/accounting;
 - (3) Fiscal operations;
 - (4) Compilation and formalization of annual ratio studies;
 - (5) Collection and publication of assessment and millage data;
 - (6) Auditing of and assistance with county millage rollbacks; and
 - (7) Support services for interdepartmental divisions.
- (g) Division Five encompasses the following areas:
- (1) Data collection and confirmation on real estate assessments;
 - (2) Personal property assessments collection; and
 - (3) Field appraisals.

Authority. Arkansas Code §§ 25-15-203, 26-24-107.

Codification Notes. This section as promulgated prior to codification into the Code of Arkansas Rules provided as follows:

"Adopted 10/01/99"

26 CAR § 210-103. Public inspection.

All orders, decisions, opinions, rules, and other written statements of policy or interpretations formulated, adopted, or used by the Assessment Coordination Division in the discharge of its functions are available for copying and public inspection at its offices at 1900 West 7th Street, Room 2140, Little Rock, Arkansas, 72201, during the regular business hours of the custodian of the records which are generally between the hours of 8:00 a.m. and 4:30 p.m., Monday through Friday of each week, with the exception of state holidays.

Authority. Arkansas Code §§ 25-15-203, 26-24-107.

Codification Notes. This section as promulgated prior to codification into the Code of Arkansas Rules provided as follows:

"Adopted 10/01/99"

26 CAR § 210-104. The Freedom of Information Act of 1967.

(a) The Assessment Coordination Division shall fully comply with the Freedom of Information Act of 1967, Arkansas Code § 25-19-101 et seq., as amended.

(b) Photocopies of documents shall be fifty cents (\$0.50) each.

Authority. Arkansas Code §§ 25-15-203, 26-24-107.

Codification Notes. This section as promulgated prior to codification into the Code of Arkansas Rules provided as follows:

"STATUTORY AUTHORITY: A.C.A. 25-19-101 et. seq."

"Adopted 10/01/99"

26 CAR § 210-105. Assessment Coordination Division best practices advisory groups.

(a)(1) There are hereby created the Assessment Coordination Division best practices advisory groups.

(2) The groups shall advise and assist the Director of the Assessment Coordination Division in the development of standards for best practices in all areas of property assessment in Arkansas, including but not limited to:

- (A) The discovery, listing, and valuation of property; and
- (B) Division auditing procedures.

(3) Their role will:

- (A) Be advisory only; and
- (B) Not binding upon the director.

(b) Membership.

(1) The director shall appoint members from a list of volunteers.

(2) All people employed in the assessment profession or interested in the assessment profession, including those from Arkansas and those from other states, will be eligible for appointment.

(3) Members shall serve for a term of one (1) year and may be reappointed by the director.

(4) The director may remove any member absent from three (3) meetings during a calendar year.

(5) The nine (9) standing groups are:

- (A) Mass Appraisal – Residential;
- (B) Mass Appraisal – Commercial;
- (C) Mass Appraisal – Agricultural;
- (D) Mass Appraisal – Mineral;
- (E) Personal Property;
- (F) Education;
- (G) Mapping, CAMA, and Records Management;
- (H) Procedural Audit and Sales Ratio Study; and

(I) Public Relations.

(6)(A) Each group will consist of seven (7) members.

(B) From that group, the director will choose one (1) member to serve as chairperson.

(7) From time to time the director at his or her discretion may form ad hoc advisory group committees to address issues not within the purview of a standing group.

(c) Meetings.

(1) Each best practices advisory group must hold its initial meeting every year in January.

(2) The chairperson shall be responsible for:

(A) Coordinating meetings;

(B) Drawing up documents;

(C) Outlining recommended best practices;

(D) Appointing a secretary for the group; and

(E) Reporting the group findings to the director.

(3) The minutes from each group meeting shall be submitted to the division within ten (10) working days from the date the meeting is adjourned.

(4) The director may remove any member absent from the January meeting or if the member is absent from three (3) meetings during a calendar year.

(d) Notice.

(1) Immediately upon adoption of this section, the director shall mail an announcement to each county assessor, each appraisal contractor in Arkansas, and each division employee an announcement of the formation of the nine (9) advisory groups.

(2) Each county assessor and contractor shall place the announcement in a conspicuous place for all employees to see.

(3) Accompanying the announcement will be a volunteer sign-up sheet, which any eligible individual may return to the director to be considered for inclusion in a best practices advisory group.

Authority. Arkansas Code §§ 25-15-203, 26-24-107.

Codification Notes. "CAMA" means computer-assisted mass appraisal.

This section as promulgated prior to codification into the Code of Arkansas Rules provided as follows:

"Adopted 07/05/04
Amended 12/07/12"

Appendix A. Valuation Guides and Forms

Link:

<https://CodeOfARRules.arkansas.gov/docs/CARCodeAppendices/Appendices/225/26CARpt.210Appendix.pdf>