

Title 26. Taxation

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

Subchapter A. Generally

Part 212. Implementation of Acts 1999, No. 1185

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

"RULE 3.03

DATE OF REAPPRAISAL MANAGER EXAM

Adopted 10/01/99

Repealed 12/01/00"

"RULE 3.06

DUE DATE FOR REAPPRAISAL PLANS

Adopted 10/01/99

Repealed 10/19/2018 (Act 781 of 2017)

RULE 3.07

REAPPRAISAL PLANS FOR 2, 3, 4, OR 5 YEARS

Adopted 10/01/99

Repealed 10/19/2018 (Act 781 of 2017)

RULE 3.08

EXCEPTIONS TO RULE 3.07

Adopted 10/01/99

Repealed 10/19/2018 (Act 781 of 2017)

REMAINDER OF PLAN INTENTIONALLY BLANK"

"RULE 3.40

PAYMENT IN KIND SERVICES

Repealed 09/25/08"

"RULE 3.49

MAXIMUM FUNDING FOR APPRAISALS OF NEW CONSTRUCTION

Adopted 10/01/99

Repealed 07/23/14"

Subpart 1. Generally

26 CAR § 212-101. Definitions.

As used in this part:

(1)(A) "Agricultural lands" means lands used for the production of:

- (i) Timber;
- (ii) Agricultural crops; or
- (iii) Pasture.

(B) Each parcel not exceeding five (5) acres in size will be assessed based upon market value, excepting those parcels for which are observed or property owner provided evidence of a genuine agricultural, pasture, or timber use.

(C) The words agricultural, pasture, or timber use mean that the land is managed in a fashion that indicates it is being used in the production of crops, livestock, or lumber with a view toward profit;

(2) "City lands" means lands within the limits of an incorporated city;

(3) "Contracted reappraisal" means a reappraisal:

(A) Conducted by noncounty employees; and

(B) Overseen by an appraisal manager who is an employee or principal in a reappraisal contracting firm;

(4)(A) "House lot" means a parcel or a part of a parcel of real property that is utilized or developed for day-to-day living.

(B) It may contain, but is not limited to some combination of the following man-made improvements:

- (i) A dwelling;
- (ii) Well;
- (iii) Sewage tank or connection;
- (iv) Other utility connections;
- (v) Garage;
- (vi) Driveway;
- (vii) Patio;
- (viii) Deck;
- (ix) Outbuildings;
- (x) A fence or other visible boundary;
- (xi) Natural formations such as trees and shrubbery; and
- (xii) That part of the property that is mowed or otherwise maintained

for everyday living;

(5)(A) "In-house reappraisal" means a reappraisal conducted by employees of the county and overseen by an appraisal manager.

(B) The appraisal manager may be an employee of the county or a contract appraisal manager;

(6)(A) "Neighborhood" means a portion of a larger community, or an entire community, in which there is a homogeneous grouping of:

- (i) Inhabitants;
- (ii) Buildings; or
- (iii) Business enterprises.

(B) It is that area within which any change has an immediate and direct influence on the value of the subject property;

(7)(A) "Parcel" means, for the purpose of this part:

(i) For rural property and unplatted city acreage, all contiguous land including improvements under the same ownership lying within a designated section or land grant and within the same taxing unit and constituting an economic unit; and

(ii) For all other city property and for rural property, all contiguous land including improvements under the same ownership lying within a platted subdivision and within the same taxing unit and constituting an economic unit.

(B)(i) When a portion of real estate meeting the above criteria is separately encumbered, meaning that it has a mortgage lien or other legal claim or right attached to the property, the portion so encumbered may constitute a separate parcel.

(ii) Documentation of the reason for not combining must be included in the record of each affected parcel.

(C) For both subdivisions (7)(A)(i) and (ii) of this section, above, land separated by water or a public or private road, railroad, power line, or other right of way remains contiguous.

(D) Improvement only properties are considered separate parcels when ownership is different from the land on which the improvements are situated.

(E) Ownership of a parcel by multiple persons or entities does not constitute multiple parcels.

(F) Control cards, information cards, and mineral rights parcels are not to be counted as parcels when applying Acts 1999, No. 1185;

(8) "Reappraisal" means the estimating of the value of all taxable real property within the county as of a given date within a given time frame;

(9) "Rural lands" means lands in a recorded, platted subdivision that lie outside the limits of any incorporated city; and

(10) "Sectionalized aerial photos" means aerial photography with labeled representations of section, township, and range lines.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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

"Adopted 10/01/99
Amended 03/03/02
Amended 07/05/04
Amended 12/20/06
Amended 04/26/10"

26 CAR § 212-102. Waiver.

(a) In order to effect the successful implementation of Acts 1999, No. 1185, contingent upon prior review of the Legislative Council of the General Assembly of the State of Arkansas and upon good cause being shown, the Director of the Assessment Coordination Division may waive or suspend any provision of this part.

(b) In the event of the granting of a waiver or suspension of any section of this part, each county assessor and contractor will be notified.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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

"Adopted 10/01/99
Amended 3/03/02"

Subpart 2. Appraisal Manager — Reappraisal Plans

26 CAR § 212-201. Appraisal manager examination.

(a) The Assessment Coordination Division shall contract with a qualified individual with adequate training and experience necessary to formulate an appropriate examination designed to test one's ability to perform as an appraisal manager.

(b) The examination shall:

(1) Emphasize theory and practice of mass appraisal as opposed to conventional single property appraisal;

(2) Be designed in two (2) sections; and

(3) Include, but not be limited to:

(A) The first section of the appraisal manager exam shall be a multiple-choice exam designed to test the individual's knowledge of mass appraisal terminology and theory; and

(B)(i) The second section of the exam shall be a case study or studies.

(ii) The case study portion of the exam will:

(a) Provide the student with a sample county; and

(b) Require the student to work out the appropriate number of personnel and budgets necessary to perform a countywide reappraisal.

(c) The proficiency exam will contain subject matter of the IAAO Administration Course and will cover:

(1) The Arkansas property valuation system;

(2) Sales editing;

(3) Neighborhood delineation;

(4) Use of location factors; and

(5) Effective ages.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

Codification Notes. "IAAO" means International Association of Assessing Officers.

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

"STATUTORY AUTHORITY: Act 1185 of 1999."

"Adopted 10/01/99"

26 CAR § 212-202. Prerequisites for appraisal manager exam.

Prerequisites for eligibility to take the exam shall include:

- (1) Level 4 Appraiser as designated by the State of Arkansas Training and Designation Program, or IAAO educational equivalent; and
- (2) A minimum of four (4) years' experience in the mass appraisal field.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

Codification Notes. "IAAO" means International Association of Assessing Officers.

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

"Adopted 10/01/99"

26 CAR § 212-203. Administration of appraisal manager exam.

(a) The author of the appraisal manager exam will be responsible for administering the first examination, and the Assessment Coordination Division shall be responsible for administering later editions.

(b)(1) No fee shall be charged for the first taking of the examination.

(2) A fee of one hundred dollars (\$100) will be charged for each subsequent taking of the examination.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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

"Adopted 10/01/99"

26 CAR § 212-204. Submission of reappraisal plans.

(a) Each county shall be required to submit a plan to the Assessment Coordination Division detailing how a reappraisal, whether performed in-house or contracted, will be accomplished over a prescribed time period.

(b) The purpose of the plan will be twofold:

(1) First, to be certain that all the needed tasks of a reappraisal are completed; and

(2) Second, to ensure that all reappraisal projects meet a statewide standard of quality and uniformity.

(c) The plan will include the county or contractor's calendar of scheduled events in order for the appraiser to locate, identify, and appraise all taxable property in accordance with state laws and administrative procedures.

(d) The plan will specify that the first phase of the plan will be to canvass all parcels and will include site inspection with improvements reviewed and all pertinent quantitative and qualitative data gathered, and improvements will be measured when necessary.

(e)(1) Provision will be made in each year of the reappraisal plan for the discovery, listing, and valuation of newly discovered and newly constructed property.

(2) Additionally, the reappraisal plan will detail plans for revaluation notices and the appeals process for these types of properties.

(f)(1) The required reappraisal plan must include detailed information including:

(A) Parcel counts;

(B) Existing resources;

(C) Expected production levels;

(D) Personnel needs; and

(E) Budgets.

(2) The appraisal plan must also acknowledge preestablished requirements relating to minimum qualifications of various employees, minimum progress at various points in time, and minimum levels of quality in regard to property valuations before notices of revaluation are mailed.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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

"Adopted 10/01/99"

26 CAR § 212-205. Format for reappraisal plans.

(a) The Assessment Coordination Division will provide a complete format for the reappraisal plan, and the plan will be required to be completed on this specific form.

(b) Any variation from these standardized plans must be preapproved by the division.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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

"Adopted 10/01/99"

26 CAR § 212-206. Parcel count information.

Reappraisal plans shall contain detailed parcel count information in two (2) formats using the forms described in the Appendix as A-13 "Parcel Count Form A" and A-14 "Parcel Count Form B".

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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

"Adopted 10/01/99

Amended 12/20/00"

26 CAR § 212-207. Order of reappraisal progress.

(a)(1) Reappraisal plans will specify the exact order in which townships will be reviewed during Phase 1 of the reappraisal.

(2) An alternative will allow the reappraisal plan to appraise all cities in a county first, and then appraise all noncity properties in township order.

(3) Regardless of which plan is utilized, appraisers will be required to meet or exceed the monthly production tables established in the reappraisal plan.

(b)(1) Reappraisal plans will specify expected progress by township or city and number of parcels planned for each month during Phase 1 of the reappraisal.

(2) A breakdown by city or township-range is not required for Phase 2 of the planned progress report.

(3)(A) However, a projected total per month is required.

(B) For these purposes, "month" is defined as the twentieth of the preceding month through the nineteenth of the current month.

(c) An approved planned progress report may require revision if it is discovered at any time before or during the reappraisal that the plan does not conform to requirements of the Assessment Coordination Division's rules.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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

"Adopted 10/1/99

Amended 03/03/02

Amended 04/26/10"

26 CAR § 212-208. Appraisal manager to be named in reappraisal plan.

(a)(1) Each reappraisal plan will name a specific person as the appraisal manager, hereafter referred to as manager.

(2) No reappraisal plan will be approved that designates the county assessor as the manager.

(3)(A) The manager has overall responsibility for the reappraisal.

(B) He or she shall:

(i) Be knowledgeable of and responsible for all aspects of the reappraisal plan (plan); and

(ii) Ensure that all applicable state laws and rules concerning reappraisals are followed.

(b)(1) A manager may not delegate his or her responsibilities as a manager in a county.

(2) To this end, in instances where a manager is responsible for more than one (1) county, he or she shall be present in each county as needed.

(3) When Assessment Coordination Division auditors are working in a county the manager should be physically present or available to be called when auditors wish to make an inquiry about the reappraisal.

(c) A manager is responsible for:

(1) Seeing that personnel working under his or her supervision have the training and experience necessary to properly do the work assigned;

(2) Supervising the work of personnel working under him or her; and

(3) Reviewing the work product of personnel working under his or her supervision.

(d) Any violation of law or division rules, as well as deviation from sound assessment practices by an employee, as specified in 26 CAR § 212-801, shall be reported by the manager to the county assessor and division Field Operations Manager within sixty (60) days from the occurrence.

(e) Violation of any provision of this section shall cause the manager to be subject to disciplinary actions, which may include revocation of the manager's designation by the division.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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

"Adopted 10/01/99

Amended 12/20/06

Amended 12/07/12"

26 CAR § 212-209. Existing resources.

(a) Reappraisal plans will list in reasonable detail the reappraisal resources already existing within a county.

(b) Those resources shall include but not be limited to:

(1) Computer hardware;

(2) Mapping records;

(3) Available office space;

(4) Vehicles; and

(5) Existing personnel (listed by certification levels and current job duties).

(c) In particular, the reappraisal plan will describe:

(1) Computer hardware and mapping records currently available; and

(2) Office space available for the purpose of real estate appraisal.

(d)(1) The reappraisal plan will list in detail how much physical data has already been gathered by field appraisers and entered into the county's CAMA system.

(2) The reappraisal plan will also describe the level of data entry regarding real estate sales information.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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 10/01/99"

Subpart 3. Budgets and Funding

26 CAR § 212-301. Reappraisal budgets.

(a) Each county that undertakes an in-house reappraisal must provide and attach a copy of a reappraisal budget to the reappraisal plan.

(b) The reappraisal budget will:

(1) Be on a prescribed form furnished by the Assessment Coordination Division; and

(2) Cover all costs associated with the reappraisal of real estate.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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

"Adopted 10/1/99"

26 CAR § 212-302. Minimum expected production levels for in-house reappraisals.

(a) Manpower needs necessary for any reappraisal are calculated based on:

- (1) Known parcel numbers;
- (2) Working days available; and
- (3) Anticipated production levels per worker.

(b) Production levels shown in 26 CAR §§ 212-303 – 212-306 are minimum production levels, per worker, per day, to be used for the preparation of appraisal budgets for those counties which choose to perform in-house reappraisals.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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

"Adopted 10/01/99"

26 CAR § 212-303. Full reappraisal program using single appraisers.

Entry of sales data 100

Residential

Physical data collection 25

Physical data entry 40

Data entry review 250

Valuation 150

Commercial

Physical data collection 10

Physical data entry 20

Data entry review 30

Valuation 20

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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

"Adopted 10/01/99"

26 CAR § 212-304. Full reappraisal program using data gatherers and review appraisers.

Entry of sales data	100		
Residential		Commercial	
Quantitative data collection	25	Physical data collection	10
Qualitative data collection	50	Physical data entry	20
Physical data entry	40	Data entry review	30
Data entry review	250	Valuation	20
Valuation	200		

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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

"Adopted 10/01/99"

26 CAR § 212-305. Review reappraisal program using single appraisers.

Entry of sales data	100		
Residential		Commercial	
Physical data collection	40	Physical data collection	10
Physical data entry	100	Physical data entry	20

Data entry review	250	Data entry review	30
Valuation	200	Valuation	20

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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

"Adopted 10/01/99
Amended 12/07/12"

26 CAR § 212-306. Review reappraisal program using data gatherers and review appraisers.

Entry of sales data	100		
Residential		Commercial	
Quantitative data collection	50	Physical data collection	10
Qualitative data collection	50	Physical data entry	20
Physical data entry	100	Data entry review	30
Data entry review	250	Valuation	20
Valuation	200		

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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

"Adopted 10/01/99
Amended 12/07/12"

26 CAR § 212-307. Allowable expenses.

(a) All expenses associated with the cost of maintaining current real estate appraisals on county assessment records deemed appropriate, necessary, and reasonable by the Assessment Coordination Division shall be reimbursed to the county.

(b) Those expenses, in general, may be considered to include:

- (1) Salaries;
- (2) Office expenses;
- (3) Computer purchase and support;
- (4) Vehicle mileage expenses; and
- (5) Public relations.

(c) No expense that is not shown in the original budget or original request for special needs funding will be considered for reimbursement.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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

"Adopted 10/01/99"

26 CAR § 212-308. Funding.

(a) Funding for all reappraisals required under Acts 1999, No. 1185, will be in the form of a reimbursement for expenses first paid by counties either to county assessor's budgets or to reappraisal firms.

(b) Appraisal plan and/or appraisal contracts must be approved before reimbursement begins.

(c)(1) The state may withhold the last four (4) reimbursement payments until the reappraisal has been completed in accordance with the rules of the Assessment

Coordination Division, whereupon payments will be released less any costs or expenses for corrective action.

(2) Withholding will commence with the plans starting in 2003.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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

"Adopted 10/1/99
Amended 3/03/02"

Subpart 4. Signature Requirements

26 CAR § 212-401. In-house reappraisal plans — Signature requirements.

(a) In-house reappraisal plans must bear the notarized signatures of the:

- (1) County assessor;
- (2) County judge; and
- (3) Appraisal manager.

(b) The signature of the appraisal manager signifies only that he or she:

- (1) Is familiar with the terms of the contract; and
- (2) Intends to undertake, on this job, the responsibilities of an appraisal

manager as elsewhere outlined in this part.

(c) The plan must be approved by a quorum court appropriation ordinance.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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

"Adopted 10/01/99
Amended 12/20/00
Amended 12/20/06"

26 CAR § 212-402. Contracted reappraisal plans — Signature requirements.

- (a) Contracted reappraisal plans must bear the notarized signatures of:
 - (1) The county assessor;
 - (2) The judge;
 - (3) A principal of the reappraisal company performing the reappraisal; and
 - (4) The appraisal manager.
- (b) The signature of the appraisal manager signifies only that he or she:
 - (1) Is familiar with the terms of the contract; and
 - (2) Intends to undertake, on this job, the responsibilities of an appraisal manager as elsewhere outlined in this part.
- (c) The plan must be approved by a quorum court appropriation ordinance.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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

"Adopted 10/01/99
Amended 12/20/00
Amended 12/20/06"

Subpart 5. Progress Reports — Reimbursement

26 CAR § 212-501. Progress reports from appraisal manager to Assessment Coordination Division.

(a) The appraisal manager will send by electronic transmission to the Assessment Coordination Division, by the twentieth day of each month, a progress report detailing reappraisal progress made from the twentieth of the preceding month through the nineteenth of the current month.

(b) The progress report will be on a specific form prescribed by the division.

(c) The reappraisal manager will provide a copy of the progress report to the county assessor, the county judge, and, upon request, to the board of equalization and quorum court each month.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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

"Adopted 10/01/99

Amended 12/20/00

Amended 12/07/12"

26 CAR § 212-502. Reimbursement to counties in equal payments.

(a) Reimbursement for reappraisal costs from the state to the county will be made in even payments once each month at a level to be determined by dividing the approved total cost of reappraisal (as indicated by the original appraisal plan) by the total number of months indicated in the reappraisal plan, unless a revenue shortfall should occur.

(b) In that instance, at least one (1) payment will be less than normal.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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

"Adopted 10/01/99"

26 CAR § 212-503. Direct deposits.

(a) Reimbursements will be done in the form of a direct deposit.

(b) Each county/company must have an established account and submit necessary paperwork (voided check, signed permission form, etc.) before the reimbursement process begins.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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

"Adopted 10/01/99

Amended 12/20/00"

26 CAR § 212-504. Revenue shortfalls.

In the event the total moneys budgeted for reappraisals statewide runs higher than the fiscal year appropriation to the Assessment Coordination Division, the June payment for each county or contractor will be reduced on a pro rata per parcel basis to prevent deficit spending.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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

"Adopted 10/01/99"

Subpart 6. Audits

26 CAR § 212-601. Assessment Coordination Division to conduct performance audits.

(a) The Assessment Coordination Division will periodically enter each county during both Phase 1 and Phase 2 of the county's reappraisal to conduct a performance audit (hereinafter designated as a PA).

(b) The purpose of these audits will be to:

(1) Ensure the reappraisal progresses as planned in a systematic and accurate fashion; and

(2) Determine if generally accepted methods and techniques are being uniformly employed.

(c)(1) The division will conduct appraisal manager seminars.

(2) Appraisal managers must attend at least one (1) such seminar a year to maintain appraisal manager status.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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

"Adopted 10/01/99

Amended 03/03/02"

26 CAR § 212-602. Scope of Phase 1 performance audits.

(a) The PA will measure both the quantity and quality of the following:

(1) Entry of general appraisal information;

(2) Collection and entry of field data; and

(3) Entry of sales information.

(b)(1) The PA will compare gross progress of physical data collection and CAMA entry to the required progress established by the county's reappraisal plan.

(2) Additionally, the PA will review quantitative and qualitative data from the property record cards of a random sample of improved properties.

(c)(1) All warranty deeds that contain sales information helpful in the appraisal process must be entered into the county's CAMA system.

(2) Deed entries must include:

(A) Sale date;

(B) Book and page;

(C) Revenue stamps or sale amount (if any); and

(D) Grantor/grantee information.

(d) The appraisal manager will ensure that a reasonable attempt is made to:

(1) Obtain sales price; and

(2) Confirm validity of all warranty deeds.

(e) Interior inspections of residences are not required, and inaccuracies involving those items will not be regarded as errors for the purposes of the audit.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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

"PA" means performance audit.

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

"Adopted 10/01/99

Amended 12/20/00"

26 CAR § 212-603. Design of property record cards.

(a) The basic design of property record cards by each class must be approved by the Assessment Coordination Division.

(b) The following entries are required (where applicable):

(1) City and rural cards:

(A) Type of card;

(B) Parcel number;

(C)(i) Ownership record and description.

(ii) Include property address when available;

(D) Sales history;

(E) Appraisal summary;

(F) Assessment summary;

(G)(i) Land record and computation of land value.

(ii) Lot size is recommended but not required.

(iii) However, a breakdown of value per lot should be included;

(H) Review record;

(I) Number of cards and card number;

(J) Sketch;

(K) All applicable data collection and valuation fields;

(L) Inspected date and inspected by;

(M) Entered date and entered by; and

(N) Revisited date and revisited by;

(2) Rural cards:

(A) Type of card;

(B) Parcel number;

(C)(i) Ownership record and description.

(ii) Include property address when available;

(D) Sales history;

(E) Appraisal summary;

(F) Assessment summary;

(G) Review record;

- (H)(i) Land record and computation of land value.
 - (ii) Lot size and production capability pricing is required;
 - (J) Review record;
 - (K) Number of cards and card number;
 - (L) Sketch;
 - (M) All applicable data collection and valuation fields;
 - (N) Inspected date and inspected by;
 - (O) Entered date and entered by; and
 - (P) Revisited date and revisited by; and
- (3) Commercial/industrial cards:
- (A) Parcel number;
 - (B)(i) Ownership record and description.
 - (ii) Include property address when available;
 - (C) Sales history;
 - (D) Appraisal summary;
 - (E) Assessment summary;
 - (F)(i) Land record and computation of land value.
 - (ii) Lot size and value per lot is required;
 - (G) Review record;
 - (H) Number of cards and card number;
 - (I) Sketch;
 - (J) Property description;
 - (K) Structural elements;
 - (L) All applicable data collection and valuation fields;
 - (M) Inspected date and inspected by;
 - (N) Entered date and entered by; and
 - (O) Revisited date and revisited by.

(c)(1) "Inspected date" refers to the date of initial on-site verification of property characteristics as a part of reappraisal progress, except when a method of technology is

allowed by the Assessment Coordination Division Rules, 26 CAR pts. 210 – 214, and approved by the county and the division as a substitute for any on-site inspection tasks.

(2) In those cases, procedures and inspection/revisited fields must be clearly defined in the original plan or contract or in an addendum to the original plan or contract.

(3) If the date of office analysis is allowed as the inspection date in conjunction with digital imagery, the imagery date must also be available.

(4)(A) Inspection dates should not change as a result of revisits during the same reappraisal cycle, including return trips for further review or maintenance work.

(B) Those dates should be recorded as revisited dates.

(d)(1)(A) "Inspected" refers to the appraiser who did the initial on-site verification of property characteristics as a part of reappraisal progress or the appraiser who did the inspection tasks using approved technology, and it is usually represented by initials or a code.

(B) When an appraiser in training or otherwise unqualified in some aspect of data collection is accompanied or followed up by the qualified appraiser:

(i) The less qualified appraiser's initials will appear in the inspected by field; and

(ii) The qualified appraiser's initials will appear in the revisited by field.

(2) "Entered date" refers to the date of data entry resulting from data collection on the reappraisal inspection date.

(3)(A) "Entered by" refers to the initials or code of the person who did the data entry needed as a result of data collection on the reappraisal inspection date.

(B) "Entered date/entered by" shall not change with subsequent data entry during the reappraisal.

(4) "Revisited date" refers to the date physical characteristics of a property were revisited on-site or by using approved technology.

(5) "Revisited by" refers to the initials or code of an appraiser who revisited the physical characteristics of a property on-site or by using approved technology.

(e) Additional fields may be used to suit the particular needs of a county, but they must not be used as substitutes for the above required fields.

(f) In addition to the above entry requirements on the property record card, the changed date and changed by code or initials must be available on the computer for all changes made to existing property information.

(g) The deadline for implementation of the above terms and definitions in each county is at the start of the first new reappraisal in that county beginning on January 1, 2009, or thereafter.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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

"Adopted 10/01/99

Amended 12/20/00

Amended 03/03/02

Amended 09/25/08

Amended 07/23/14"

26 CAR § 212-604. Scope of Phase 2 performance audits.

(a)(1) Assessment Coordination Division auditors will review sales analysis and other procedures used in the development of overall values.

(2) This includes, but is not limited to, audits of:

(A) Neighborhood delineation;

(B) Lot values; and

(C) Location factors.

(b) Valuation entry fields on parcel cards will be checked for accuracy.

(c) Sales ratio studies will be utilized to audit final values.

(d) Entries of sales information will be audited during both Phase 1 and Phase 2.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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

"Adopted 10/01/99
Amended 12/20/00"

Subpart 7. Neighborhood Delineation and Location Factors

26 CAR § 262-701. Neighborhood delineation for residential neighborhoods.

(a) Residential neighborhood boundaries shall be displayed on city or county maps as appropriate.

(b)(1) A narrative description of each boundary line for each neighborhood shall be on file at the appraisal manager's office.

(2) In addition, a printout of the sales database used in determining the boundaries shall be kept in the same file.

(c)(1) Residential neighborhoods that may be defined due to physical, economic, governmental, or social factors without the benefit of property sales are allowed.

(2) However, the narrative description of each boundary line shall include a statement outlining the physical, economic, governmental, or social factors that led the appraiser to conclude the boundary location.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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

"Adopted 10/01/99"

26 CAR § 212-702. Neighborhood delineation for commercial neighborhoods.

(a) Commercial neighborhood boundaries shall be displayed on city or county maps as appropriate.

(b)(1) A narrative description of each boundary line for each neighborhood shall be on file at the appraisal manager's office.

(2) In addition, a printout of the sales database and rental database used in determining the boundaries shall be kept in the same file.

(c)(1) Commercial neighborhoods that may be defined due to physical, economic, governmental, or social factors without the benefit of property sales are allowed.

(2) Rental data should be collected unless all commercial properties in the neighborhood are owner occupied.

(3) If neither sales nor rental data are available, the narrative description of each boundary line shall include a statement outlining the physical, economic, governmental, or social factors that led the appraiser to conclude the boundary location.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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

"Adopted 10/01/99"

26 CAR § 212-703. Neighborhood delineation for rural areas.

(a) Rural region boundaries shall be displayed on county maps.

(b)(1) A narrative description of each boundary line for each rural region shall be on file at the appraisal manager's office.

(2) In addition, a printout of the sales database used in determining the boundaries shall be kept in the same file.

(c)(1) Rural regions that may be defined due to physical, economic, governmental, or social factors without the benefit of property sales are allowed.

(2) Whether sales data are available or not, the narrative description of each boundary line shall include a statement outlining the physical, economic, governmental, or social factors that led the appraiser to conclude the boundary location.

(3) In addition, the appraiser shall list the property-specific characteristics, i.e., paved road, municipal water, school district boundaries, etc., that are used to adjust from the general value trends and dollar influences each of these characteristics has on the property.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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

"Adopted 10/01/99"

26 CAR § 212-704. Location factors.

(a) When using the cost manual, location factors shall be used to adjust costs to the proper level in each neighborhood.

(b) The overall location factor for a neighborhood shall be determined from analysis of individual sales using the basic formula:

Location Factor = Improvement Value (Sale Price Less Lot Value)/RCNLD
(Replacement Cost New Less Depreciation).

(c)(1) Valid sales of properties from new to three (3) years old should be used for the most accurate work.

(2) Sales should not have substantial improvements other than the house.

(d) Any item not being valued from the manual should be subtracted from the selling price.

(e)(1) Accurate lot values are necessary.

(2) Statistical software can be utilized to provide additional analysis and accuracy.

(3) Comparative analysis can be used for neighborhoods where appropriate sales are insufficient.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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

"Adopted 7/10/01"

Subpart 8. Minimum Standards for Performance Audits and Failure to Comply to Standards

26 CAR § 212-801. Minimum acceptable standards for performance audits.

(a) Reappraisal performance must conform to the Assessment Coordination Division Rules, 26 CAR pts. 210 – 214, and the appraisal process must uniformly employ logical and generally accepted methods and techniques that are necessary to produce credible appraisals.

(b)(1) Phase 1 completed parcels are those which have had data collection/review and data entry.

(2) Phase 2 completed parcels are those for which valuation and corresponding entry into the CAMA system is complete.

(3) The cumulative number of parcels that are Phase 1 complete must be at least ninety percent (90%) of planned progress unless sufficient reason is provided on the monthly progress report and approved by the Assessment Coordination Division.

(4) For each property type, valuation must be complete for at least fifty percent (50%) of the parcels, subject to minor revisions, by April 19 of the valuation year.

(c)(1) For each performance audit, total errors and/or omissions must not exceed five percent (5%) for any general or specific element of the appraisal process.

(2) Failure to list a dwelling or other major improvement or placement of that improvement on the wrong parcel may not occur on more than two percent (2%) of the parcels.

(d)(1) Individual perimeter measurements of one-story dwellings must be accurate within one foot (1').

(2) Estimated measurements will be allowed for additional levels and for items such as driveways or fences, but these estimates should be based on techniques resulting in reasonable accuracy.

(3) Property characteristics for which measurement is not a cost component in the applicable manual do not require dimensions (fireplace, for example).

(e)(1) All real estate improvements must be listed on each property record card.

(2) Those improvements that are deemed to have no contributory value by the appraiser must be listed with minimal description and coded uniformly by CAMA providers.

(3) Dimensional elements of NCV improvements are optional.

(4) Failure to list all such improvements will be counted on the PA as an error.

(f)(1) The division will periodically audit entry of sales information during both Phase 1 and Phase 2 of the reappraisal.

(2) All deeds that necessitate a change of name or legal description that are more than thirty (30) days past their filing date must have been entered into the county's CAMA system.

(3) Errors and/or omissions shall not exceed five percent (5%) of the total entries.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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

"NCV" means no contributory value.

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

"Adopted 10/01/99

Amended 12/20/00

Amended 3/03/02

Amended 07/05/04

Corrected 9/25/08

Amended 12/07/12"

26 CAR § 212-802. Failure to comply with standards of performance audit.

(a) The Director of the Assessment Coordination Division may, for cause and after opportunity for a hearing:

(1) Suspend or terminate the contract of any appraisal firm or county;

(2) Suspend or terminate the appraisal manager status of an appraisal manager; or

(3) Remove an appraisal firm from the list of eligible contractors.

(b)(1) Whenever an audit indicates standards established elsewhere in this part have not been met, the responsible party will be given the opportunity to dispute the audit results.

(2) Upon a final determination that standards have not been met, the director may declare the reappraisal to be out of compliance and/or require corrective action.

(3) Factors that can influence the director's decision include, but are not limited to:

- (A) The significance of the problem;
- (B) The cause of the problem; and
- (C) Previous violations.

(c)(1) Value-related elements are considered significant for these purposes when they are estimated to affect market value by two thousand dollars (\$2,000) or more.

(2) An insignificant problem can become significant when the county or appraisal firm fails to correct the problem.

(d)(1) When the reappraisal is determined to be out of compliance:

(A) That finding will be reported by certified mail to the county assessor and appraisal manager; and

(B) Reappraisal funding will be withheld or terminated.

(2) The aforementioned letter will be copied to the:

- (A) Board of equalization;
- (B) County judge;
- (C) Quorum court; and
- (D) Contractor, when applicable.

(3)(A) The aggrieved party shall have thirty (30) days from the date of the certified letter to request a hearing.

(B) If a hearing is requested, funds will continue to be withheld pending results of the hearing.

(e) Failure to pass the ratio study causes a county to be out of compliance, and reappraisal funding will be withheld immediately when a county fails the study.

(f)(1) If funding has not been terminated and out of compliance is due to causes other than a failed ratio study, the responsible party may sign, date, and return the enclosed Compliance Verification Form (Form A-17) within thirty (30) calendar days of

the date of the certified letter and agree to complete corrective action as required in order to return to compliance without a hearing.

(2) Withheld funds will be released and payments will be resumed in accordance with the specifications of the Compliance Verification Form.

(3) Termination of funding may occur if the aggrieved party does not either:

(A) Request a hearing; or

(B) Return the signed and dated Compliance Verification Form within thirty (30) days.

(g)(1) If funding has not been terminated and out of compliance is due to a failure to meet the level or uniformity standards for ratio studies, procedures shall apply as outlined in Arkansas Code § 26-26-304(f) and (g).

(2) The reappraisal shall remain out of compliance and reappraisal funding shall continue to be withheld until completion of proper corrective action as required by a Compliance Verification Form.

(h) For any out of compliance situation, termination of funding may result if the responsible party fails to complete required corrective action.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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

"Adopted 10/01/99

Amended 4/2/01

Amended 3/3/02

Amended and implemented 4/9/04 by emergency procedure

Amended 07/05/04

Amended 12/20/06

Corrected 09/25/08"

Subpart 9. Misrepresentation and Force Majeure

26 CAR § 212-901. Misrepresentation.

Funding already disbursed to the county as a result of misrepresentation will be required to be reimbursed to the state unless the action is determined by the Director of the Assessment Coordination Division to be unintentional.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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

"Adopted 10/01/99
Amended 07/05/04"

26 CAR § 212-902. Force majeure.

The foregoing provisions notwithstanding, the Assessment Coordination Division may grant additional time in the event of delay caused by an act of God or force majeure.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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

"Adopted 10/01/99"

Subpart 10. Computer-Assisted Mass Appraisal Data

26 CAR § 212-1001. CAMA systems required.

Each county must have a CAMA system before being eligible for funding.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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 10/01/99"

26 CAR § 212-1002. Computer data property of county.

All data entered into a county's CAMA system immediately becomes the property of that county.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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 10/01/99"

26 CAR § 212-1003. Required reports.

(a)(1) All CAMA systems, whether located in the courthouse or a remote site (for example, appraisal contractor's office), will be able to provide the following reports to the Assessment Coordination Division by electronic transmission:

- (A) Parcel counts;
- (B) Production reports;

(C) Sales reports; and

(D) Additional reports developed for audit-related purposes.

(2) These reports must be provided to division auditors within a reasonable time upon request.

(b) CAMA systems utilized by the county or appraisal contractor to perform a reappraisal must be able to tabulate a parcel count by the categories requested elsewhere in this part.

(c) Physical data must be entered in such a way that parcel counts required in this part may be run in a single report.

(d) If the contractor chooses to utilize GIS for performance of any portion of the reappraisal, the data and the layers must be deliverable to the county assessor and the division for audit purposes.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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

"GIS" means geographic information system.

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

"Adopted 10/01/99

Amended 3/03/02

Amended 12/07/12"

26 CAR § 212-1004. Downloading CAMA data.

(a) If necessary, the CAMA system vendors will cooperate fully to convert data from their CAMA system to that of another vendor.

(b) This will occur when a county has acquired a different CAMA system due to its own actions or has allowed an appraisal contractor to do so.

(c) A contract will be negotiated between the county and the vendor of the CAMA system.

(d) The data to be converted will be defined in the contract, but will include at a minimum the property record card data.

(e) If a fee is charged for this service it shall be limited to a reasonable amount.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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 10/01/99"

Subpart 11. Bidding

26 CAR § 212-1101. Bid specs for contracted reappraisals.

(a) All contracted reappraisals will utilize standardized bid specifications developed by the Assessment Coordination Division.

(b) Any variations from these standardized bid specifications must be:

- (1) In the form of an addendum; and
- (2) Approved by the division.

(c) All bid specifications must be submitted to the division in accordance with Arkansas Code § 26-26-1905.

(d) Limiting conditions that unfairly restrict competition will not be allowed.

Authority. Arkansas Code §§ 26-24-107, 26-26-1905, 26-26-1911.

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

"Adopted 10/01/99

Amended 12/20/00

Amended 3/03/02

Amended 12/07/12"

26 CAR § 212-1102. Bids required for contracted reappraisals.

(a)(1) Each county that contracts reappraisal services shall advertise for bids for the planned reappraisal by:

(A) Posting a notice of such reappraisal and invitation to bid in a conspicuous place in the county courthouse; and

(B) One (1) insertion in a newspaper with a general circulation in the county.

(2) The county shall also mail, fax, or send by electronic transmission a copy of the notice/bid invitation to all companies listed on the Assessment Coordination Division's Annual Register of Appraisal Companies at the time of advertising.

(3) The notice/invitations to bid shall include:

(A) The number of parcels;

(B) The time and date deadline for submitting bids, not less than ten (10) nor more than thirty (30) working days from the date of:

(i) Advertisement in the newspaper; and

(ii) The notice/invitations to bid are mailed out; and

(C) A statement that any bids submitted by a contractor that do not meet the division-approved specifications shall be rejected by the county.

(4) The notice/invitation to bid shall also include a statement that the contractor may obtain a copy of the bid specifications by:

(A) Contacting the county assessor; and

(B) Requesting that the specifications be mailed, emailed, or faxed to him or her.

(5)(A) Along with the notice/invitation the county shall include a contractor response form.

(B) The response form shall contain at least the following options for the contractor to check:

(i) This contractor wishes to bid on this reappraisal and a bid is enclosed; and

(ii) This contractor does not wish to bid on this reappraisal but wishes to receive all bid notices/invitations in the future.

(C) Space should be provided for any comments the contractor wishes to make.

(D) The response form must be signed by an authorized representative of the contractor.

(b)(1) All contractors receiving the notice/invitation must complete and return the response form to the county.

(2) All bid documents, even if they are only the completed response form, must be mailed or hand delivered to the county in a sealed envelope or container clearly labeled "Bid Documents".

(3) This requirement shall be a prerequisite for a contractor to remain on the division's list of registered contractors.

(c)(1) The deadline for submitting bids and forms shall be at least thirty (30) minutes before the scheduled time for opening.

(2) All such bids shall remain unopened and under lock in a safe location until the date and time for the bids to be opened.

(d)(1) The county shall submit to the division a copy of all bids received.

(2)(A) In the event the county chooses to employ an appraisal firm other than the firm that submits a low bid, the county assessor must submit a written narrative explaining the county's choice of firms.

(B) The narrative must:

- (i) Be attached to the proposed appraisal contract; and
- (ii) Explain in detail what criteria were utilized to make the decision to

hire a firm other than the low bidder.

(C) Failure to comply with this section will result in rejection of the proposed appraisal contract.

(e) To assist counties in making judgments as to contractor's qualifications and past performance, the division shall provide the following information about each contractor to the assessor, county judge, equalization board, and school superintendents in each county requesting bid for reappraisal contracts:

(1) Contractor register information provided to the division in compliance with 26 CAR § 213-401, upon request;

(2) The total cost of each contract that each contractor currently has in force;

(3) Ratio study results in the counties where each contractor has completed reappraisal in the preceding two (2) years;

(4) The number of findings by the division that each contractor was out of compliance during division procedural audits in the preceding twenty-four (24) months; and

(5) The number of instances during the preceding twenty-four (24) months that each contractor has had a contract terminated or funding for the county terminated by the division.

Authority. Arkansas Code §§ 26-24-107, 26-26-1905, 26-26-1911.

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

"Adopted 10/01/99

Amended 12/20/00

Amended 3/03/02

Amended 07/05/04

Amended 09/25/08

Amended 12/07/12"

Subpart 12. Reappraisal Plans, Budgets, and Contracts — Conflicts with Acts 1997, Nos. 440 and 836 — Special Needs Funding

26 CAR § 212-1201. Reappraisal plans required.

(a) Every county assessor must submit a reappraisal plan by a date specified by the Assessment Coordination Division.

(b) The division will review the plan and:

(1) Approve the plan as written; or

(2) Require an amended plan.

(c) The division may require a letter of understanding in order to clarify areas of responsibility or other elements of the plan.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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

"Adopted 10/01/99

Amended 3/03/02"

26 CAR § 212-1202. Reappraisal budgets required.

(a) Each county that undertakes an in-house reappraisal must submit a reappraisal budget attached to the reappraisal plan.

(b) The reappraisal budget shall be on a form designated by the Assessment Coordination Division.

(c) The reappraisal budget shall include detailed projected expenses for:

(1) Personnel;

- (2) Office expenses; and
- (3) All other expenses associated with the reappraisal of real estate.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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

"Adopted 10/01/99
Amended 12/07/12"

26 CAR § 212-1203. Reappraisal contracts required.

Any county that is performing a contracted reappraisal must submit a signed reappraisal contract, detailing total expense for the reappraisal, with the required reappraisal plan.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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

"Adopted 10/01/99"

26 CAR § 212-1204. Rejection of reappraisal plans.

Should any part of a reappraisal plan fail to meet generally accepted standards, the Assessment Coordination Division shall reject the plan.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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

"Adopted 10/01/99"

26 CAR § 212-1205. Conflicts with Acts 1997, Nos. 440 and 836.

(a) Those counties that are compelled to reappraise due to low assessment ratios are not relieved by Acts 1999, No. 1185, from the legal obligations previously established by Acts 1997, Nos. 440 and 836.

(b) A county that fails an assessment ratio must complete a countywide reappraisal in compliance with Acts 1997, No. 440, and/or Acts 1997, No. 836.

(c) Funding will be available for those counties, but may not exceed:

- (1) The cost to reappraise; or
- (2) A maximum of seven dollars (\$7.00) per taxable parcel per year.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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

"Adopted 10/01/99

Amended 12/20/00

Amended 3/03/02"

26 CAR § 212-1206. Special needs.

(a) Each county will be allowed to submit a request for special needs funding to pay for extraordinary mapping needs, computer updates, etc., along with the county's reappraisal plan.

(b) After funding for reappraisals has been allocated, these special needs requests will be considered by the Assessment Coordination Division.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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

"Adopted 10/01/99"

Subpart 13. Minimum Qualifications for Appraisal Tasks, Appraisal Managers, and Other Appraisal Tasks

26 CAR § 212-1301. Minimum qualifications for appraisal tasks.

(a) For the tasks listed in this subpart, certain minimum qualifications are hereby established, which must be met in order for the work performed to be considered valid.

(b) Before an employee, either county employee or appraisal contractor employee, may perform the following tasks, they must first have:

- (1) Completed the Assessment Coordination Division classes listed; or
- (2) Attained the appraiser designation level shown by the particular task.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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

"Adopted 10/01/99"

26 CAR § 212-1302. Minimum qualifications for appraisal manager.

(a) **Appraisal Manager.**

(1) Level 4 appraiser as certified by State of Arkansas Training and Designation Program, or IAAO educational equivalent, with a minimum of four years' experience in the mass appraisal field.

(2) Successful completion of the reappraisal proficiency exam.

(b) An appraisal manager may tentatively be responsible for a maximum of one hundred thousand (100,000) parcels, with the exception of those reappraisal managers responsible for the reappraisal of individual counties with a parcel count exceeding one hundred thousand (100,000) parcels.

(c) Exceptions to this section may be granted by the Assessment Coordination Division under certain conditions, dependent on distance and other factors.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

Codification Notes. "IAAO" means International Association of Assessing Officers.

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

"Adopted 10/01/99"

26 CAR § 212-1303. Minimum qualifications for other appraisal tasks.

Minimum qualifications for other appraisal tasks are as follows:

(1) Collection of quantitative physical data, residential property — employer training;

(2) Collection of qualitative physical data, residential property — Level 2;

(3) Collection of quantitative physical data, commercial property — Level 3;

(4) Collection of qualitative physical data, commercial property — Level 3;

(5) Establishment of neighborhood delineation/location factors — Level 4;

(6) Preliminary valuation — Level 4;

- (7) Informal appeals, residential properties — Level 3;
- (8) Informal appeals, commercial properties — Level 4;
- (9) Board of equalization appeals — Level 4;
- (10) County court appeals — Level 4; and
- (11) Circuit court appeals — Reappraisal Manager.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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

"Adopted 10/01/99
Amended 12/01/00"

Subpart 14. Maximum Funding and Ineligible Costs

26 CAR § 212-1401. Maximum annual funding for reappraisals/reviews.

Whether the reappraisal discussed in this part is simply a review of existing data or a more extensive reappraisal where every improvement is measured, funding to any county will be for the actual appraisal cost, up to a maximum of seven dollars (\$7.00) per parcel per year.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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

"Adopted 10/01/99"

26 CAR § 212-1402. Assessor's duties other than reappraisal costs not eligible for funding.

Certain duties of the assessor's office, including day-to-day maintenance of ownership records, property owners/taxpayers inquiries, and the assessment of personal property or mineral rights are not parts of the reappraisal process and are not eligible for funding under Acts 1999, Nos. 1155 and 1185.

Authority. Arkansas Code §§ 26-24-107, 26-26-1911.

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

"Adopted 10/01/99"