

Title 26. Taxation

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

Subchapter A. Generally

Part 214. Uniform Reporting

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

"RULE 5.03

UNIFORM REPORTING OF COUNTY TAX SETTLEMENTS

Adopted and implemented 6/16/06 by emergency procedure

Amended 12/20/06

Repealed 07/23/14"

Subpart 1. Generally

26 CAR § 214-101. Uniform reporting of assessments.

(a) On or before March 15 of each year the preparer of the tax books for each county shall provide a copy of the Abstract of Assessments to the Assessment Coordination Division.

(b) Said copy of Abstract of Assessments shall:

(1) Be the same as reported to the Department of Education on or before March 15 of each year; and

(2) Include the total assessment by school district that was delivered to the county tax collector (tax books) for tax collection purposes.

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 ACA 26-28-108
STATUTORY AUTHORITY ACA 26-28-304"

"Adopted and implemented 6/16/06 by emergency procedure
Amended 12/20/06"

26 CAR § 214-102. Uniform reporting of delinquent taxes.

(a)(1) If not included in the above Abstract of Assessments as defined in 26 CAR § 214-101, the following items relating to real property assessments shall be added.

(2) Previous year delinquent real estate assessments.

(b)(1) If included in the above Abstract of Assessments as defined in 26 CAR § 214-101, the following items relating to real property assessments shall be deleted.

(2) Delinquent assessment certified to the State of Arkansas Office of Commissioner of State Lands (two-year delinquent).

Authority. Arkansas Code § 26-24-107.

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

"Adopted and implemented 6/16/06 by emergency procedure
Amended 12/20/06
Amended 07/23/14"

26 CAR § 214-103. Responsibilities of those providing information.

(a) The county assessor, county collector of taxes, the county clerk, the county treasurer, and any other county official having possession of the information specified in

26 CAR §§ 214-101 and 214-102 shall turn such information over to the preparer of the tax book at least fourteen (14) days prior to the deadlines specified in 26 CAR § 214-101.

(b) The county official providing the information shall be solely responsible for its accuracy.

(c) The preparer of the tax book shall be responsible only for the accuracy of information generated solely by him or her and not that which was compiled from the information provided by others.

Authority. Arkansas Code § 26-24-107.

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

"Adopted 12/20/06

Amended 07/23/14"

Appendix A. Assessment Coordination Department Valuation Guides And Forms

Link:

<https://CodeOfARRules.arkansas.gov/docs/CARCodeAppendices/Appendices/347/26CARpt.214Appendix.pdf>