

1 State of Arkansas
2 93rd General Assembly
3 Regular Session, 2021
4

A Bill

SENATE BILL 69

5 By: Joint Budget Committee
6

For An Act To Be Entitled

8 AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL SERVICES
9 AND OPERATING EXPENSES FOR THE DEPARTMENT OF FINANCE
10 AND ADMINISTRATION - ASSESSMENT COORDINATION DIVISION
11 FOR THE FISCAL YEAR ENDING JUNE 30, 2022; AND FOR
12 OTHER PURPOSES.
13
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Subtitle

15 AN ACT FOR THE DEPARTMENT OF FINANCE AND
16 ADMINISTRATION - ASSESSMENT COORDINATION
17 DIVISION APPROPRIATION FOR THE 2021-2022
18 FISCAL YEAR.
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22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
23

24 SECTION 1. REGULAR SALARIES - STATE OPERATIONS. There is hereby
25 established for the Department of Finance and Administration - Assessment
26 Coordination Division for the 2021-2022 fiscal year, the following maximum
27 number of regular employees.
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Item	Class	No.	Title	Maximum	Maximum Annual
				No. of	Salary Rate
				Fiscal Year	
				Employees	2021-2022
33	(1)	U085U	ACD DIRECTOR	1	GRADE SE01
34	(2)	D068C	INFORMATION SYSTEMS ANALYST	1	GRADE IT04
35	(3)	G047C	ATTORNEY SPECIALIST	1	GRADE GS11
36	(4)	A033C	TAX AUDITOR SUPERVISOR	1	GRADE GS11



1	(5) X046C ACD DIVISION ADMINISTRATOR	4	GRADE GS08
2	(6) X049C PROPERTY ASSESSMENT COORD MANAGER	4	GRADE GS07
3	(7) A063C RESEARCH & STATISTICS SUPERVISOR	1	GRADE GS07
4	(8) X079C PROPERTY ASSESSMENT AUDITOR SUPERVISOR	11	GRADE GS06
5	(9) X117C PROPERTY ASSESSMENT AUDITOR	7	GRADE GS05
6	(10) C056C ADMINISTRATIVE SPECIALIST III	<u>1</u>	GRADE GS04
7	MAX. NO. OF EMPLOYEES	32	

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9 SECTION 2. EXTRA HELP - STATE OPERATIONS. There is hereby authorized,
 10 for the Department of Finance and Administration - Assessment Coordination
 11 Division for the 2021-2022 fiscal year, the following maximum number of part-
 12 time or temporary employees, to be known as "Extra Help", payable from funds
 13 appropriated herein for such purposes: three (3) temporary or part-time
 14 employees, when needed, at rates of pay not to exceed those provided in the
 15 Uniform Classification and Compensation Act, or its successor, or this act
 16 for the appropriate classification.

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18 SECTION 3. APPROPRIATION - STATE OPERATIONS. There is hereby
 19 appropriated, to the Department of Finance and Administration, to be payable
 20 from the Miscellaneous Agencies Fund Account, for personal services and
 21 operating expenses of the Department of Finance and Administration -
 22 Assessment Coordination Division - State Operations for the fiscal year
 23 ending June 30, 2022, the following:

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25	ITEM	FISCAL YEAR
26	<u>NO.</u>	<u>2021-2022</u>
27	(01) REGULAR SALARIES	\$1,637,065
28	(02) EXTRA HELP	2,500
29	(03) PERSONAL SERVICES MATCHING	563,451
30	(04) MAINT. & GEN. OPERATION	
31	(A) OPER. EXPENSE	622,240
32	(B) CONF. & TRAVEL	49,869
33	(C) PROF. FEES	10,000
34	(D) CAP. OUTLAY	0
35	(E) DATA PROC.	0
36	(05) ASSESSOR'S SCHOOL	325,000

1	(06) ASSESSMENT EDUC INCENTIVE	<u>150,000</u>
2	TOTAL AMOUNT APPROPRIATED	<u><u>\$3,360,125</u></u>

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 4 SECTION 4. APPROPRIATION - CASH. There is hereby appropriated, to the
 5 Department of Finance and Administration, to be payable from the cash fund
 6 deposited in the State Treasury as determined by the Chief Fiscal Officer of
 7 the State, for operating expenses of the Department of Finance and
 8 Administration - Assessment Coordination Division - Cash for the fiscal year
 9 ending June 30, 2022, the following:

11	ITEM	FISCAL YEAR
12	<u>NO.</u>	<u>2021-2022</u>
13	(01) MAINT. & GEN. OPERATION	
14	(A) OPER. EXPENSE	\$33,000
15	(B) CONF. & TRAVEL	5,000
16	(C) PROF. FEES	17,000
17	(D) CAP. OUTLAY	0
18	(E) DATA PROC.	<u>0</u>
19	TOTAL AMOUNT APPROPRIATED	<u><u>\$55,000</u></u>

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 21 SECTION 5. APPROPRIATION - COUNTY ASSESSORS' CONTINUING EDUCATION FUND.
 22 There is hereby appropriated, to the Department of Finance and
 23 Administration, to be payable from the County Assessors' Continuing Education
 24 Trust Fund, for maintaining and operating a continuing education program for
 25 County Assessors by the Department of Finance and Administration - Assessment
 26 Coordination Division - County Assessors' Continuing Education Fund for the
 27 fiscal year ending June 30, 2022, the following:

29	ITEM	FISCAL YEAR
30	<u>NO.</u>	<u>2021-2022</u>
31	(01) MAINT. & GEN. OPERATION	
32	(A) OPER. EXPENSE	\$51,600
33	(B) CONF. & TRAVEL	0
34	(C) PROF. FEES	8,400
35	(D) CAP. OUTLAY	0
36	(E) DATA PROC.	<u>0</u>

1 TOTAL AMOUNT APPROPRIATED \$60,000

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3 SECTION 6. APPROPRIATION - REAL PROPERTY REAPPRAISAL. There is hereby
 4 appropriated, to the Department of Finance and Administration, to be payable
 5 from the Arkansas Real Property Reappraisal Fund, for paying counties and
 6 professional reappraisal companies for the cost of reappraisal of real
 7 property by of the Department of Finance and Administration - Assessment
 8 Coordination Division - Real Property Reappraisal for the fiscal year ending
 9 June 30, 2022, the following:

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11 ITEM	FISCAL YEAR
12 <u>NO.</u>	<u>2021-2022</u>
13 (01) REAL PROPERTY REAPPRAISAL	<u>\$15,750,000</u>

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15 SECTION 7. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
 16 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. FUND
 17 TRANSFER. To provide funding for the appropriations authorized herein, the
 18 Director of the Department of Finance and Administration - Assessment
 19 Coordination ~~Department~~ Division of the State of Arkansas shall certify
 20 monthly to the Chief Fiscal Officer of the State, the amount of funding
 21 needed each month to pay counties and professional reappraisal companies for
 22 the reappraisal of real property as required by law. Upon receipt of such
 23 certification the Chief Fiscal Officer of the State shall transfer on his
 24 books and those of the State Treasurer 76% of the amounts certified from the
 25 Department of Education Public School Fund Account, 16% of the amount
 26 certified from the County Aid Fund, and 8% of the amount certified from the
 27 Municipal Aid Fund to the Arkansas Real Property Reappraisal Fund. In no
 28 event shall the total amount of funds transferred as authorized herein exceed
 29 fourteen million two hundred fifty thousand dollars (\$14,250,000) in a single
 30 fiscal year.

31 The provisions of this section shall be in effect only from July 1, ~~2020~~
 32 2021 through June 30, ~~2021~~ 2022.

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34 SECTION 8. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
 35 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. MAXIMUM
 36 ANNUAL FUNDING FOR REAPPRAISALS/REVIEWS. Whether a county's reappraisal of

1 real property is simply a review of existing data, or a more extensive
 2 reappraisal where every improvement is measured, funding to any county,
 3 provided through the Department of Finance and Administration - Assessment
 4 Coordination ~~Department~~ Division, will be for the actual appraisal cost, up
 5 to a maximum of seven dollars per parcel, per year. Counties must use other
 6 taxing unit sources of revenue to provide for the cost of real property
 7 reappraisals if the cost to complete the reappraisal exceeds seven dollars
 8 per parcel.

9 The provisions of this section shall be in effect only from July 1, ~~2020~~
 10 2021 through June 30, ~~2021~~ 2022.

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 12 SECTION 9. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
 13 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. FUND
 14 TRANSFERS. After receiving approval from the Chief Fiscal Officer of the
 15 State, the Director of the Department of Finance and Administration -
 16 Assessment Coordination ~~Department~~ Division is authorized to transfer funds
 17 during the ~~2019-2020~~ 2020-2021 fiscal year from the Miscellaneous Agencies
 18 Fund Account designated for support of the Department of Finance and
 19 Administration - Assessment Coordination ~~Department~~ Division to the Real
 20 Property Reappraisal Fund. The total of all transfers shall not exceed
 21 \$1,500,000.

22 The provisions of this section shall be in effect only from July 1, ~~2020~~
 23 2021 through June 30, ~~2021~~ 2022.

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 25 SECTION 10. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
 26 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. TRANSFER
 27 PROVISION. After receiving approval from the Chief Fiscal Officer of the
 28 State, the Director of the Department of Finance and Administration -
 29 Assessment Coordination ~~Department~~ Division is authorized to transfer
 30 appropriation from the Operating Expenses line item in the State Operations
 31 Program to the Assessor's School special line item to assure sufficient
 32 resources are available to provide required training for assessment
 33 personnel.

34 The provisions of this section shall be in effect only from July 1, ~~2020~~
 35 2021 through June 30, ~~2021~~ 2022.

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1 SECTION 11. COMPLIANCE WITH OTHER LAWS. Disbursement of funds
2 authorized by this act shall be limited to the appropriation for such agency
3 and funds made available by law for the support of such appropriations; and
4 the restrictions of the State Procurement Law, the General Accounting and
5 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary
6 Procedures and Restrictions Act, or their successors, and other fiscal
7 control laws of this State, where applicable, and regulations promulgated by
8 the Department of Finance and Administration, as authorized by law, shall be
9 strictly complied with in disbursement of said funds.

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11 SECTION 12. LEGISLATIVE INTENT. It is the intent of the General
12 Assembly that any funds disbursed under the authority of the appropriations
13 contained in this act shall be in compliance with the stated reasons for
14 which this act was adopted, as evidenced by the Agency Requests, Executive
15 Recommendations and Legislative Recommendations contained in the budget
16 manuals prepared by the Department of Finance and Administration, letters, or
17 summarized oral testimony in the official minutes of the Arkansas Legislative
18 Council or Joint Budget Committee which relate to its passage and adoption.

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20 SECTION 13. EMERGENCY CLAUSE. It is found and determined by the
21 General Assembly, that the Constitution of the State of Arkansas prohibits
22 the appropriation of funds for more than a one (1) year period; that the
23 effectiveness of this Act on July 1, 2021 is essential to the operation of
24 the agency for which the appropriations in this Act are provided, and that in
25 the event of an extension of the legislative session, the delay in the
26 effective date of this Act beyond July 1, 2021 could work irreparable harm
27 upon the proper administration and provision of essential governmental
28 programs. Therefore, an emergency is hereby declared to exist and this Act
29 being necessary for the immediate preservation of the public peace, health
30 and safety shall be in full force and effect from and after July 1, 2021.

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