

1 State of Arkansas  
2 95th General Assembly  
3 Regular Session, 2025  
4

# A Bill

SENATE BILL 43

5 By: Joint Budget Committee  
6  
7

## For An Act To Be Entitled

9 AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL SERVICES  
10 AND OPERATING EXPENSES FOR THE DEPARTMENT OF FINANCE  
11 AND ADMINISTRATION - ASSESSMENT COORDINATION DIVISION  
12 FOR THE FISCAL YEAR ENDING JUNE 30, 2026; AND FOR  
13 OTHER PURPOSES.  
14

## Subtitle

15  
16 AN ACT FOR THE DEPARTMENT OF FINANCE AND  
17 ADMINISTRATION - ASSESSMENT COORDINATION  
18 DIVISION APPROPRIATION FOR THE 2025-2026  
19 FISCAL YEAR.  
20  
21

22  
23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
24

25 SECTION 1. REGULAR SALARIES - STATE OPERATIONS. There is hereby  
26 established for the Department of Finance and Administration - Assessment  
27 Coordination Division for the 2025-2026 fiscal year, the following maximum  
28 number of regular employees.  
29

				Maximum Annual
				Salary Rate
				Fiscal Year
Item	Class		Maximum	
No.	Code	Title	No. of	2025-2026
			Employees	
(1)	U085U	ACD DIRECTOR	1	GRADE SE01
(2)	D068C	INFORMATION SYSTEMS ANALYST	1	GRADE IT04
(3)	G047C	ATTORNEY SPECIALIST	1	GRADE GS11



1	(4) R041C DFA STATEWIDE PROGRAM COORDINATOR	1	GRADE GS11
2	(5) X046C ACD DIVISION ADMINISTRATOR	4	GRADE GS08
3	(6) E031C EDUCATION PROGRAM COORDINATOR	1	GRADE GS08
4	(7) X049C PROPERTY ASSESSMENT COORD MANAGER	5	GRADE GS07
5	(8) A063C RESEARCH & STATISTICS SUPERVISOR	1	GRADE GS07
6	(9) X079C PROPERTY ASSESSMENT AUDITOR SUPERVISOR	11	GRADE GS06
7	(10) C050C ADMINISTRATIVE SUPPORT SUPERVISOR	1	GRADE GS05
8	(11) X117C PROPERTY ASSESSMENT AUDITOR	<u>6</u>	GRADE GS05
9	MAX. NO. OF EMPLOYEES	33	

10

11 SECTION 2. EXTRA HELP - STATE OPERATIONS. There is hereby authorized,  
 12 for the Department of Finance and Administration - Assessment Coordination  
 13 Division for the 2025-2026 fiscal year, the following maximum number of part-  
 14 time or temporary employees, to be known as "Extra Help", payable from funds  
 15 appropriated herein for such purposes: three (3) temporary or part-time  
 16 employees, when needed, at rates of pay not to exceed those provided in the  
 17 Uniform Classification and Compensation Act, or its successor, or this act  
 18 for the appropriate classification.

19

20 SECTION 3. APPROPRIATION - STATE OPERATIONS. There is hereby  
 21 appropriated, to the Department of Finance and Administration, to be payable  
 22 from the Miscellaneous Agencies Fund Account, for personal services and  
 23 operating expenses of the Department of Finance and Administration -  
 24 Assessment Coordination Division - State Operations for the fiscal year  
 25 ending June 30, 2026, the following:

26

27	ITEM	FISCAL YEAR
28	<u>NO.</u>	<u>2025-2026</u>
29	(01) REGULAR SALARIES	\$1,756,225
30	(02) EXTRA HELP	2,500
31	(03) PERSONAL SERVICES MATCHING	664,956
32	(04) MAINT. & GEN. OPERATION	
33	(A) OPER. EXPENSE	872,240
34	(B) CONF. & TRAVEL	49,869
35	(C) PROF. FEES	10,000
36	(D) CAP. OUTLAY	0

1	(E) DATA PROC.	0
2	(05) ASSESSOR'S SCHOOL	325,000
3	(06) ASSESSMENT EDUC INCENTIVE	<u>150,000</u>
4	TOTAL AMOUNT APPROPRIATED	<u><u>\$3,830,790</u></u>

5  
6 SECTION 4. APPROPRIATION - CASH. There is hereby appropriated, to the  
7 Department of Finance and Administration, to be payable from the cash fund  
8 deposited in the State Treasury as determined by the Chief Fiscal Officer of  
9 the State, for operating expenses of the Department of Finance and  
10 Administration - Assessment Coordination Division - Cash for the fiscal year  
11 ending June 30, 2026, the following:

13	ITEM	FISCAL YEAR
14	<u>NO.</u>	<u>2025-2026</u>
15	(01) MAINT. & GEN. OPERATION	
16	(A) OPER. EXPENSE	\$33,000
17	(B) CONF. & TRAVEL	10,000
18	(C) PROF. FEES	12,000
19	(D) CAP. OUTLAY	0
20	(E) DATA PROC.	<u>0</u>
21	TOTAL AMOUNT APPROPRIATED	<u><u>\$55,000</u></u>

22  
23 SECTION 5. APPROPRIATION - COUNTY ASSESSORS' CONTINUING EDUCATION FUND.  
24 There is hereby appropriated, to the Department of Finance and  
25 Administration, to be payable from the County Assessors' Continuing Education  
26 Trust Fund, for maintaining and operating a continuing education program for  
27 County Assessors by the Department of Finance and Administration - Assessment  
28 Coordination Division - County Assessors' Continuing Education Fund for the  
29 fiscal year ending June 30, 2026, the following:

31	ITEM	FISCAL YEAR
32	<u>NO.</u>	<u>2025-2026</u>
33	(01) MAINT. & GEN. OPERATION	
34	(A) OPER. EXPENSE	\$44,100
35	(B) CONF. & TRAVEL	7,500
36	(C) PROF. FEES	8,400

1	(D) CAP. OUTLAY	0
2	(E) DATA PROC.	<u>0</u>
3	TOTAL AMOUNT APPROPRIATED	<u><u>\$60,000</u></u>

4

5 SECTION 6. APPROPRIATION - REAL PROPERTY REAPPRAISAL. There is hereby

6 appropriated, to the Department of Finance and Administration, to be payable

7 from the Arkansas Real Property Reappraisal Fund, for paying counties and

8 professional reappraisal companies for the cost of reappraisal of real

9 property by the Department of Finance and Administration - Assessment

10 Coordination Division - Real Property Reappraisal for the fiscal year ending

11 June 30, 2026, the following:

13	ITEM	FISCAL YEAR
14	<u>NO.</u>	<u>2025-2026</u>
15	(01) REAL PROPERTY REAPPRAISAL	<u><u>\$15,750,000</u></u>

16

17 SECTION 7. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS

18 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. FUND

19 TRANSFER. To provide funding for the appropriations authorized herein, the

20 Director of the Department of Finance and Administration - Assessment

21 Coordination Division of the State of Arkansas shall certify monthly to the

22 Chief Fiscal Officer of the State, the amount of funding needed each month to

23 pay counties and professional reappraisal companies for the reappraisal of

24 real property as required by law. Upon receipt of such certification the

25 Chief Fiscal Officer of the State shall transfer on his or her books and

26 those of the State Treasurer 76% of the amounts certified from the Department

27 of Education Public School Fund Account, 16% of the amount certified from the

28 County Aid Fund, and 8% of the amount certified from the Municipal Aid Fund

29 to the Arkansas Real Property Reappraisal Fund. In no event shall the total

30 amount of funds transferred as authorized herein exceed fourteen million two

31 hundred fifty thousand dollars (\$14,250,000) in a single fiscal year.

32 The provisions of this section shall be in effect only from July 1, ~~2024~~

33 2025 through June 30, ~~2025~~ 2026.

34

35 SECTION 8. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS

36 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW.

1 FUND TRANSFERS. After receiving approval from the Chief Fiscal Officer of the  
2 State, the Director of the Department of Finance and Administration -  
3 Assessment Coordination Division is authorized to transfer funds during the  
4 ~~2024-2025~~ 2025-2026 fiscal year from the Miscellaneous Agencies Fund Account  
5 designated for support of the Department of Finance and Administration -  
6 Assessment Coordination Division to the Real Property Reappraisal Fund. The  
7 total of all transfers shall not exceed \$1,500,000.

8 The provisions of this section shall be in effect only from July 1, ~~2024~~  
9 2025 through June 30, ~~2025~~ 2026.

10  
11 SECTION 9. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS  
12 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW.

13 TRANSFER PROVISION. After receiving approval from the Chief Fiscal Officer  
14 of the State, the Director of the Department of Finance and Administration -  
15 Assessment Coordination Division is authorized to transfer appropriation from  
16 the Operating Expenses line item in the State Operations Program to the  
17 Assessor's School special line item to assure sufficient resources are  
18 available to provide required training for assessment personnel.

19 The provisions of this section shall be in effect only from July 1, ~~2024~~  
20 2025 through June 30, ~~2025~~ 2026.

21  
22 SECTION 10. COMPLIANCE WITH OTHER LAWS. Disbursement of funds  
23 authorized by this act shall be limited to the appropriation for such agency  
24 and funds made available by law for the support of such appropriations; and  
25 the restrictions of the State Procurement Law, the General Accounting and  
26 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary  
27 Procedures and Restrictions Act, or their successors, and other fiscal  
28 control laws of this State, where applicable, and regulations promulgated by  
29 the Department of Finance and Administration, as authorized by law, shall be  
30 strictly complied with in disbursement of said funds.

31  
32 SECTION 11. LEGISLATIVE INTENT. It is the intent of the General  
33 Assembly that any funds disbursed under the authority of the appropriations  
34 contained in this act shall be in compliance with the stated reasons for  
35 which this act was adopted, as evidenced by the Agency Requests, Executive  
36 Recommendations and Legislative Recommendations contained in the budget

1 manuals prepared by the Department of Finance and Administration, letters, or  
2 summarized oral testimony in the official minutes of the Arkansas Legislative  
3 Council or Joint Budget Committee which relate to its passage and adoption.  
4

5 SECTION 12. EMERGENCY CLAUSE. It is found and determined by the  
6 General Assembly, that the Constitution of the State of Arkansas prohibits  
7 the appropriation of funds for more than a one (1) year period; that the  
8 effectiveness of this Act on July 1, 2025 is essential to the operation of  
9 the agency for which the appropriations in this Act are provided, and that in  
10 the event of an extension of the legislative session, the delay in the  
11 effective date of this Act beyond July 1, 2025 could work irreparable harm  
12 upon the proper administration and provision of essential governmental  
13 programs. Therefore, an emergency is hereby declared to exist and this Act  
14 being necessary for the immediate preservation of the public peace, health  
15 and safety shall be in full force and effect from and after July 1, 2025.  
16

17  
18 **APPROVED: 2/13/25**  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36