EXHIBIT E

A Taxpayer's Audit: CAMA Contracts and Oversight in Arkansas

What one Garland County property owner found, and what it means for all 75 counties

Shawn D. Beebe, Garland County property owner
Joint Performance Review Committee | November 12, 2026

Every finding comes from a public record; sources on each slide.

Acronyms and definitions

Every short form in these slides, spelled out in plain words

CAMA	Computer-assisted mass appraisal: the software, data and CAMA companies that value every property in a county
ACT	Arkansas CAMA Technology, LLC: Garland County's reappraisal and CAMA software company
TASC	Total Assessment Solutions Corporation: one of the four reappraisal companies
ACD / AACD	Assessment Coordination Division: the State office that oversees county assessments; part of the Department of Finance and Administration (DFA) since July 1, 2019
CAR	Code of Arkansas Rules: the State's official rules (for example, 26 CAR 212-1101)
IAAO	International Association of Assessing Officers: the assessing profession's standards body
ISO	International Organization for Standardization: ISO 9001 (quality management) and ISO 19011 (how to conduct audits)
JPR	Joint Performance Review Committee
LLC / FOIA	Limited liability company / Freedom of Information Act: Arkansas's public records law
Neighborhood factor	One multiplier that raises or lowers the value of every home in a neighborhood
Evenness score	How much values stray from the county's typical value-to-price level, on average; lower is more even (appraisers call it the COD)
Finding / Observation	Audit grades: a Finding is a rule broken (Major or Minor); an Observation is a risk or gap, or a record still needed

Source: Act 910 of 2019 (DFA division, effective July 1, 2019); 26 CAR 212 and 213; County Court order CC-22-207.

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Four questions you deserve answered

The three answers any speaker owes you, plus the one that matters most: what can be done

One of my first bosses after the Army taught me the first three: when anyone asks for your time, they owe you these answers. I add a fourth.

1

Who am I?

A Garland County native, trained to audit

2

Why am I here?

The burden is mine. The records are theirs.

3

Why should you care?

Your constituents care, and it isn't just Garland County

4

What can be done about it?

Six fixes, most under rules that already exist

Bottom line up front

Values can't be explained, Garland County taxpayers pay more, and most fixes need no new law

What I found

- No record of who set my neighborhood's multiplier, when, or why: "no responsive records."
- Bid notices tied to the current CAMA company's software; contracts grow without rebidding.
- The same State-required work costs from $6.94 to $12.15 per property per year. Garland County pays $11.53, third highest of 65 counties; the typical county pays $8.25.

Why it matters

- Garland County pays about $256,000 a year more than the typical county: 40 percent above the typical county's price.
- Arkansas counties pay CAMA firms about $13.7 million a year. The State office that checks the work spent $2.9 million in 2024 on everything it does.
- 10 State real estate field auditors check all 75 counties; 2009 to 2017 budgets listed 19.

What I ask

- By your next meeting: the 2004 task force report and what was done with it.
- By July 1, 2027: each county's price published beside its evenness score.
- In the 2027 session: the rule and law changes in section 4.

Source: Each point is sourced on the slide where it appears; State office spending: DFA budget request 2025 to 2027, agency 0490, pages 136 and 142 (actual, fiscal year July 2023 to June 2024); 19 auditors: DFA budget requests 2009 to 2017. Dates are proposed, for the Committee's discussion.

1. Who am I?

A Garland County taxpayer with 26+ years of finding and fixing broken processes

1 Garland County Taxpayer

Raised and educated here; joined the Army at 18

2 West Point Alum

Graduate, United States Military Academy

3 Lean Six Sigma

Black Belt

4 Quality auditor

Certified ISO and supplier-quality auditor

5 UT Austin Alum

MBA, Finance and Operations Management (still calls the Hogs on game days)

6 26+ years

Fixing broken organizations and processes in and for Fortune 100 companies

Source: Shawn D. Beebe, own account and professional profile.

2. Why am I here?

One property tax appeal, 27 records requests, and still no answer to how my value was set

Your co-chairs asked me to share my property tax appeal journey: what I experienced, and what I discovered along the way.



Something one of my former CEOs once said: *"Bad news is good news, as long as I have enough runway to do something about it." This is your runway.*

Source: County value notice, July 24, 2026; Board of Equalization decision, September 29, 2026; County Court case CC-26-161 (filed October 12; heard October 29); County request 26-1718, item 3 (answered October 19).

How a Property Value Is Set, and Who Does Each Step

Every four years, in every county, the same formula

Cost to build	×	Condition	×	Neighborhood multiplier	=	House value
the house today		percent still good		one number for a whole neighborhood		plus land = total

The CAMA company	Measures and grades every house; records condition; sets each neighborhood's multiplier, which the State's rule says must come “from analysis of individual sales”	**Under contract**
The Assessor's office	Mails each owner a reassessment notice (“Notice of Real Estate Value Change”) with the estimated market value	**July**
Board of Equalization	Hears owners' appeals	**August and September**
County Court	Hears appeals of the Board's decisions; must rule by November 15	**October and November**
The State (ACD)	Tests countywide averages against sales; audits samples of data entry and neighborhood values	**Yearly**

Example: $50,000 to build × 80 percent good × a multiplier of 3.0 = $120,000. With a multiplier of 4.5 = $180,000. Same house, different neighborhood number.

Source: County Court case CC-26-161 record (the County's formula); 26 CAR 212-704(b); Garland County value notice and Board page; Ark. Code 26-27-318 (ruling by November 15); Act 139 of 2023 (four-year cycle).

I Must Prove the County Wrong

→ Fix 2
Show the work

Using records only the County has, and the County has no record of who set my neighborhood's number, when, or why

1 The rule
The owner must prove the value wrong

2 The proof
Who set my neighborhood's multiplier, when, and why

3 The answer
I asked for those records in writing

The County's own website

"The burden of proof that a property owner has been wrongfully assessed lies with the Property Owner and not with the Assessor."

→

Where it lives

Only in the County's and its contractor's records

→

The County's written answer (request 26-1718, item 3)

"The assessor reports that the assessor's office has no responsive records."

The County's own court guide: *"It is highly recommended that property owners seek the advice of counsel."*

The result: a burden no owner can meet. The burden is mine. The records are theirs.

Source: garlandcounty.org/248 (read November 7, 2026); "Property Valuation Appeals to County Court" (garlandcounty.org, DocumentCenter 376); County request 26-1718, item 3 (answered October 19, 2026).

Fairness: guilty until proven innocent

→ Fix 2 & 3
Show the work + Accountability

The value stands unless the owner disproves it, and no record shows who set the neighborhood number, when, or why

The County's own website

“Unless proven inaccurate, the assessment made by the Assessor stands.”

The County's contractor, at my Board of Equalization hearing

In substance: the neighborhood's factor called for a 5.0, which he said passes the State's test.

The County's written answer (request 26-1782, item 6)

“The assessor reports that the assessor's office has no responsive information.”

The County's contractor, at the same hearing

“I'm not going to sit here and try to explain the whole mass appraisal process.”

Source: garlandcounty.org/248; Board of Equalization recording, September 29, 2026 (about 31:48 and 32:38); County request 26-1782, item 6.

What It Took to Answer One Constitutional Question

→ Fix 2
Show the work

"Was my property valued equally and uniformly with similar properties in Garland County?"

27
public records requests

10
trips to the courthouse, at least half a day each

5
of those trips on five working days in a row

2
hearings: Board of Equalization and County Court

200+
hours

$Hundreds
in printing fees

I asked for spreadsheet files (.csv or .xlsx). First came PDFs, then a short parcel extract in Excel. The full data (72 tables) came only as a SQL Server database backup (.bak). The County's CAMA firm wrote it is "not readily available in Excel format, nor does the assessor have the expertise to convert it." Reading it took specialized database software no ordinary taxpayer has.

It should not take someone with over 26 years of highly specialized experience to find out how one number was set.

Source: Records-request log (20 County, 7 State); file-stamped filings October 22 to 28; owner's own account of hours and printing; request 26-1161 and owner's email of August 21, 2026; County Attorney email, August 27, 2026; ACT email to the Assessor, August 28, 2026 (both produced under request 26-1357).

Few Appeal. In Court, Almost None Win.

→ **Fix 2**
Show the work

Why would an owner even bother?

Garland County, 2026

78,052 properties in the county

455 Board of Equalization appeals decided (0.58% of properties, ~1 in 170): 386 values lowered* (0.49%), 9 raised (0.01%), 60 unchanged (0.08%).

6 appealed on to County Court

0 decided so far (rulings due by November 15)

Garland County Court, 2019 to 2024

18
tax appeals decided

1
reduction: $5,000, for a pool the County's own record got wrong

17 of 18 kept the Board's value. State law says the Board's value gets no “presumption of correctness” (the court may not assume it is right). A common ruling: the owner “failed to show by a preponderance of evidence” the true value.

** Lowered, not necessarily a win: the list gives no reasons. A lower value can be a record correction (condition, square footage), not a change in how values are set. Withdrawn appeals are not listed.*

When the process is this hard and relief this rare, most owners never try.

Source: State parcel count (2025 annual report); Clerk's 2026 notice of appeals; County request 26-1760 (all 18 County Court orders, 2019 to present; none produced for 2025); CC-23-128 ($5,000 pool error); Ark. Code 26-27-318(d)(2), no "presumption of correctness" (FindLaw, current to March 2024). Board: County Clerk's list, November 10, 2026.

Two Records, Side by Side

→ **Fix 2 & 6**
Show the work + Oversight

Appeals rarely change a value, while the County's own records flag thousands for review

In County Court, 2019 to 2024

17 of 18

values upheld (94 percent)

1

reduction: $5,000, for a pool recorded wrong on the property's record

How unusual is that? *The president of the National Taxpayers Union: "Somewhere between 3% and 5% of homeowners actually file an appeal, and of those, between 30% and 50% win some kind of reduction."*

Garland County, 2026: 455 Board appeals decided, ~0.6% of properties, ~5 to 9 times below that range. **Why?** (Withdrawn appeals are not counted.)

A reference point, not a comparison: the estimate covers all appeal levels, not just court cases.

In the County's own 2026 database

2,610	homes rated below the County's own listed condition (valued as if in worse shape)
507	records with living space carried at $0 (229 mobile homes)
1,204	building records on cancelled parcels
27,237	residential records with no ZIP code (about half)

Few wins don't prove the values were right. Without the County's records, an owner can't prove them wrong.

Source: County request 26-1760 (18 County Court orders, 2019 to 2024); CC-23-128, paragraph 5; County Clerk's Board list, November 10, 2026; County 2026 database (request 26-1161; not field-checked); President of the National Taxpayers Union, quoted in Bankrate, "Your property tax bill may be higher than it needs to be," October 31, 2025.

3. Why should you care?

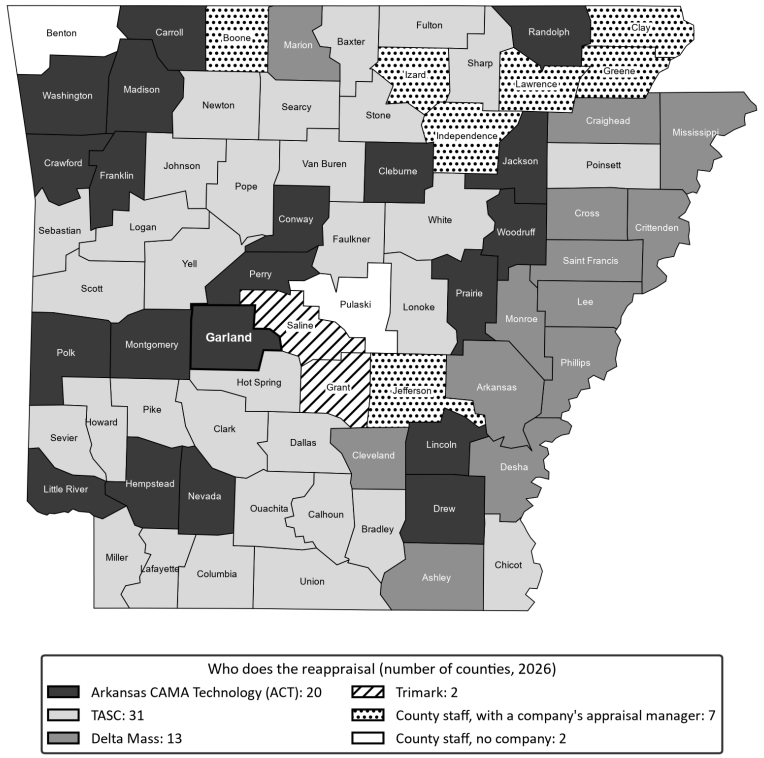
Because your constituents care deeply about this.

Property taxes are one of the few bills government sends straight to every homeowner's mailbox.

Four CAMA Companies Work in 73 of 75 Counties

→ Fix 1 & 6
Competition + Oversight

Two of them hold 82 percent of the money, and 57 of 62 counties kept the same arrangement



CAMA company	Organized as	Counties (+ manager)	Paid per year (share)	Typical price per property (range)
Arkansas CAMA Technology (ACT)	Delaware LLC (2024); parent in Massachusetts	20 + 4	$4.67M (34%)	$8.50 ($6.94 to $12.15)
TASC	Arkansas corporation (2009)	31 + 2	$6.61M (48%)	$8.50 ($7.00 to $12.00)
Delta Mass	Arkansas corporation (2002)	13 + 1	$1.63M (12%)*	$7.00 ($6.97 to $7.50)
Trimark	Arkansas LLC (2020)	2	$0.79M (6%)	$8.25 ($8.00 to $8.50)
County staff alone (Benton, Pulaski)	No CAMA firm	2		
Total	**65 counties with a price found**	**75**	**$13.70M**	**$8.25 ($6.94 to $12.15)**

*+ manager = county staff under the CAMA firm's manager. M = million. * Delta Mass: 12 of 13 priced. Prices: latest contract on record.*

57 of 62 counties starting a new cycle kept the same arrangement, per State reports (92%)

2 of 4 CAMA companies hold 82% of the money: TASC and ACT

10 State real estate field auditors check all 75 counties

Source: State Assessment Coordination Division annual report 2026 (company by county) and reports 2022 to 2026; Arkansas Legislative Audit county reports (65 counties with a contract found); Secretary of State filings; 2025 annual report, p. 16.

Who Changed CAMA Companies Since 2022

→ Fix 1
Competition

In five years, 6 of 75 counties changed, and only 3 moved from one CAMA firm to another

Every change in five years of State reports, plus Cross (2025 contract)

County	From	To	When
Cross	ACT	Delta Mass	2025 to 2026
Lafayette	ACT	TASC	2024 to 2025
Saline	Miller and Associates	Trimark	2022 to 2024
Polk	County staff	ACT	2022 to 2024
Poinsett	County staff, TASC manager	TASC	2022 to 2024
Independence	County staff	County staff, ACT manager	2025 to 2026

6 of 75 counties changed; 69 did not. Only 3 (in red) moved from one CAMA firm to another.

Counties per company

CAMA firm	2022	Now	Change
TASC	29	31	+2
ACT	21	20	-1
Delta Mass	12	13	+1
Trimark	1	2	+1
Miller and Associates	1	0	-1
Staff, CAMA firm manager	7	7	0
Staff, no CAMA firm	4	2	-2
Total	**75**	**75**	**0**

Four CAMA firms, the same shares year after year.

Source: State Assessment Coordination Division annual reports 2022 to 2026, county pages (“Reappraisal Contractor”); Cross County Legislative Audit report 2025 (contract signed October 15, 2025).

Why So Few Counties Switch Their CAMA Companies

→ Fix 1 & 4
Competition + County data

Switching is hard and declining to bid costs nothing: five of eight reasons are backed by the records

Hypothesis	What the records show	Status
Software lock-in	Garland County 2017 and 2022, Washington County 2020 and Cleburne 2025 notices all required ACT's existing software; the State approved Garland County's 2022 ad	Supported
The incumbent holds the data	Conversion help at the incumbent's “then current rates,” paid before the County's data is delivered	Supported
A small, closed field	Four CAMA companies in 73 of 75 counties; the same shares year after year	Supported
Extensions instead of rebids	13 counties' 2023 contracts extended as the four-year cycle (Act 139 of 2023) began (rebids requested); $900,000 added in Garland County with no bid	Supported
Declining costs nothing	Garland County 2017 and 2022, Washington County 2020 and Cleburne 2025: no decliner gave a reason	Supported
The State's own price data isn't shared	Rule: ACD “shall provide” contract totals (past prices) to bidding counties (212-1102(e)); requested	Waiting on records
Informal territories	CAMA companies cluster by region on the map; no record yet of why	Untested
Not enough capacity	Whether each CAMA company can take on more counties is not on record	Untested

No CAMA company has ever been asked why it declines. The State's form doesn't ask.

Source: County Court order CC-17-148; Garland County 2022 bid file (26-1866); ACT License and Support Contract; State annual reports 2022 to 2026; State 2025 report, p. 10; CC-23-117; Washington County 2020 bid notice and response forms (produced November 9, 2026); Cleburne bid file; 26 CAR 212-1102(e).

Why Don't CAMA Companies Compete?

→ Fix 1 & 4
Competition + County data

All four ACT-county notices I obtained required ACT's software; no decliner gave a reason

1

Garland County, 2017 and 2022

Both notices required ACT's software. 2017: one bid. 2022: two bids; ACT's was lower. Every decliner's comment line blank.

2

Washington County, 2020

Bid notice tied to the County's "existing software, which is provided by Arkansas CAMA Technology." One bid. Four declined; none gave a reason.

3

Cleburne, 2025

Bid notice required the County's "existing software provided by" ACT. One bid, the same CAMA company. Three declined; every comment line blank.

4

No one asks why

The State's response form does not require a reason for declining.

The cost of leaving: Garland County's software license

Data-conversion help comes "at its then current rates," and the fees "are due and payable prior to the delivery of The County's data."

If a county leaving needs conversion help, it pays the company it is leaving, at that company's rates, before its data is delivered.

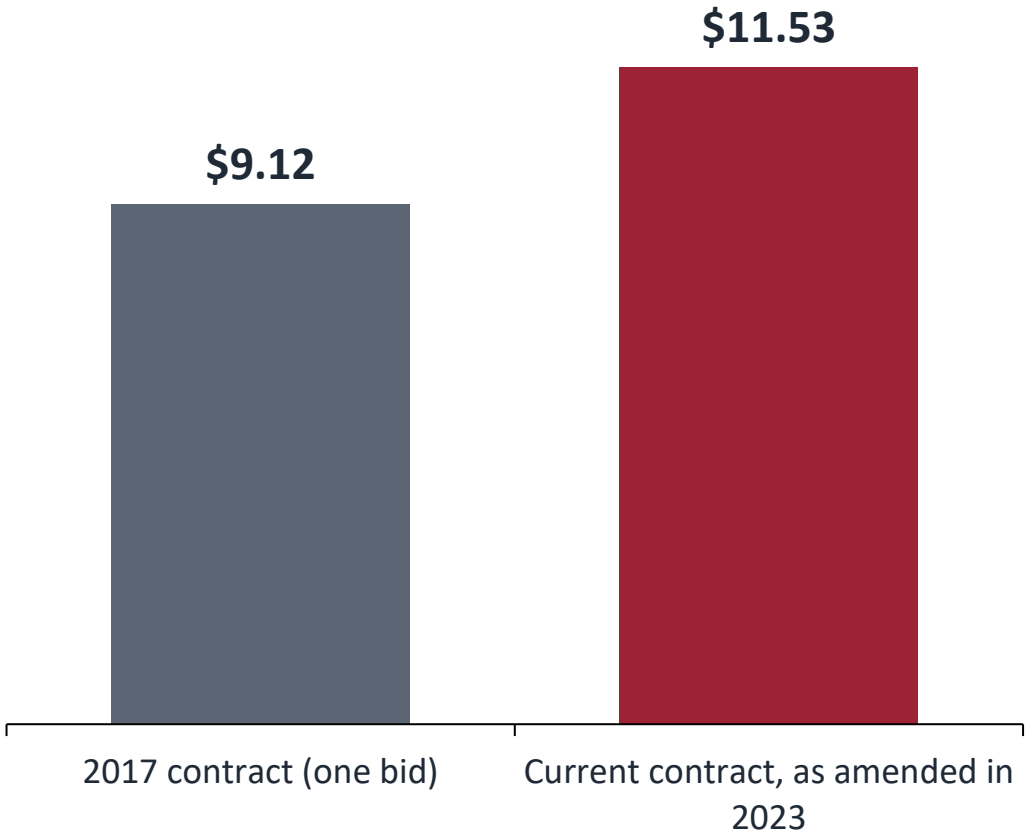
Source: County Court order CC-17-148 (County request 26-1357); Washington County 2020 bid notice, contractor response forms and award (produced November 9, 2026); Cleburne County bid file (2025) and bid notice published September 17, 2025 (produced November 9, 2026); ACT License and Support Contract (26-1357); 26 CAR 212-1102(b)(3).

Garland County: ACT's Software Required in 2017 and 2022

→ **Fix 1**

Competition

Garland County's yearly price per property rose 26 percent on the 2022 bid; the 2023 extension added $900,000



2017 The bid notice required work on the County's "existing software, which is provided by Arkansas CAMA Technology." One CAMA company bid: that company.

2022 Notice again required ACT's software; the State approved the ad. Two bids: ACT $2.7 million (lower), Tyler $2.99 million.

2023 The County added one year and $900,000 without a new bid (under Act 139 of 2023).

Result Per year up 26 percent (2017 was a five-year contract; per full reappraisal, about the same).

Source: County Court orders CC-17-148, CC-22-207 and CC-23-117 (County request 26-1357); 2022 bid file: bid notice, State approval email, bids and order CC-22-183 (County request 26-1866, produced November 9, 2026).

The Four CAMA Companies Servicing Arkansas: Ownership & Background Details

→ Fix 6

Oversight

Three are Arkansas firms; Garland County's CAMA firm answers to a Boston, Mass. private-equity owner

TASC 31 counties, manager in 2

Owner: Arkansas corporation (2009). Its website lists staff members as shareholders.

Background: A founder went from ACT management to Deputy Director of the State's assessment office (2002 to 2006), then to the firm that became TASC.* A current shareholder worked at ACT before joining TASC in 2010.

Arkansas CAMA Technology (ACT) 20 counties, manager in 4

Owner: Delaware LLC, controlled by Vision Government Solutions (Massachusetts). A Boston private-equity firm became Vision's majority owner in May 2025.

Background: A former county assessor whose county used ACT joined ACT within a year of leaving office; ACT's website lists her as a vice president.** DataScout, ACT's subsidiary, runs Garland County's online property search.

Delta Mass 13 counties, manager in 1

Owner: Arkansas corporation (2002). Owners are not in its Secretary of State filings; the State's register rule asks corporations for stockholders.

Background: Its founder and president worked for the State's assessment office from 1984 to 1997, including as a field auditor.

Trimark 2 counties

Owner: Arkansas LLC (2020). Owners are not on public record; State law does not require them there.

Background: Not yet known.

In three of the four, a founder or officer once worked for the State's assessment office or as a county assessor.*,** I found no waiting-period or recusal rule.

Source: * Published memorial notice; not yet confirmed from an official State record. ** ACT's website and county election results. Secretary of State filings; Great Hill and Vision announcement, May 5, 2025; New York City vendor record; CAMA firm websites; State annual report 2026 (county counts); Ark. Code 4-27-202(a), 4-38-201(b); 26 CAR 213-401.

Arkansas CAMA Technology (ACT): Closer Look

→ Fix 6

Oversight

Garland County's CAMA company answers to a Massachusetts parent owned by a Boston private-equity firm

Great Hill Partners

Boston private-equity firm; majority owner since May 2025

▼

Vision Government Solutions

Massachusetts; reports seven assessment companies in four states

▼

Arkansas CAMA Technology, LLC

Delaware LLC since 2024; Garland County's contractor; $4.67 million a year from 20 Arkansas counties

▼

DataScout, LLC

ACT's subsidiary; runs Garland County's public property website

What the public record shows

Contract rule: Garland County's contract (section 18.0) says it can't be handed to anyone else without written approval from the County and ACD. ACT's owners changed; no approval has been produced. ACD, the State's assessment office, says it "does not have any records"* of any notice of a change in a CAMA company's ownership, control, entity or name since 2021.

State rule gap: a State rule (26 CAR 213-401(2)) makes CAMA firms that are corporations report their owners. It doesn't mention LLCs, and ACT is an LLC. Closing that gap is one of my recommendations.

Leadership: ACT's owners are not listed in any public State register I could find.

The other three CAMA companies are Arkansas firms. Delta Mass (a corporation) and Trimark (an LLC) name no owners in Secretary of State filings.

Source: * ACD's answer for itself only; it does not say whether any notice exists elsewhere (State records request 16, item 4, answer of November 9, 2026). Great Hill Partners and Vision announcement, May 5, 2025; Secretary of State filings; Legislative Audit county reports; CC-22-207, section 18.0; 26 CAR 213-401(2).

ACT: Billed From Arkansas, Paid to Boston

→ Fix 5
Publish results

Follow the money: Arkansas tax dollars for Arkansas work go to a Massachusetts post office box

$13.7 million

a year paid by Arkansas counties to CAMA firms (65 counties)

$4.67 million

a year from 20 Arkansas counties to Garland County's CAMA firm, for reappraisal alone

Boston

where the parent company's majority owner, a private-equity firm, is based

The invoice letterhead: an Arkansas address

Arkansas CAMA Technology, Inc.
38 W Trenton Blvd Ste 101
Fayetteville, AR 72701
Email: ar@arcamatech.com

Where the county is told to send payment

Remit Payment to:
Arkansas CAMA Technology, Inc.
PO box 844034
Boston, MA 02284

Invoice 120953 to Cleburne County, January 1, 2026: $52,274 for one year of software and support.

Source: Arkansas Legislative Audit county reports; Great Hill Partners and Vision Government Solutions announcement, May 5, 2025; Arkansas CAMA Technology invoice 120953 to Cleburne County, page 2 (produced November 6, 2026; bank lines not shown).

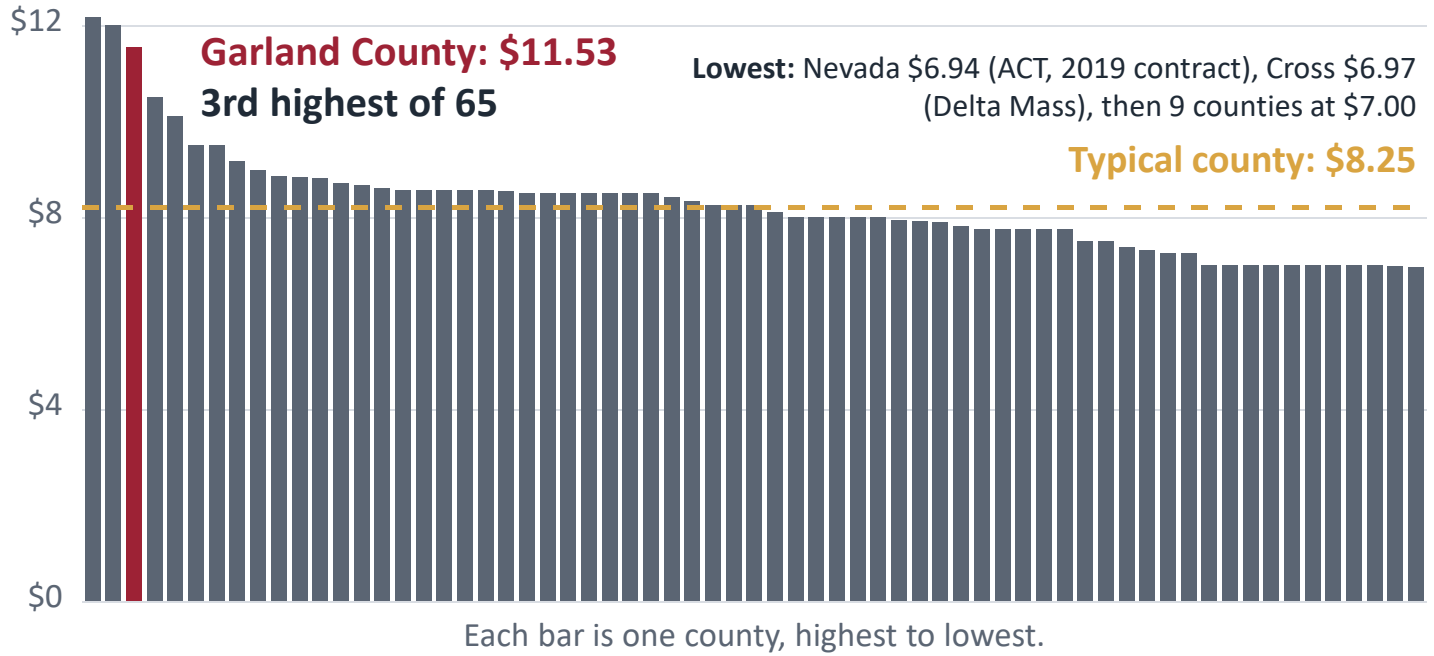
First, money: same work, different prices

→ Fix 5
Publish results

Garland County pays about $256,000 a year more than the typical county for the same work

Price per property, per year: what each county pays its CAMA firm for reappraisal, divided by its number of properties (parcels)

Highest: Washington $12.15 (ACT), Faulkner $12.00 (TASC)



Why 65, not 75? The other 10 counties have no full contract price to compare.

$256,000

a year more than Garland County would pay at the typical county's price

138

typical Garland County homeowners' full yearly property tax bills, every year

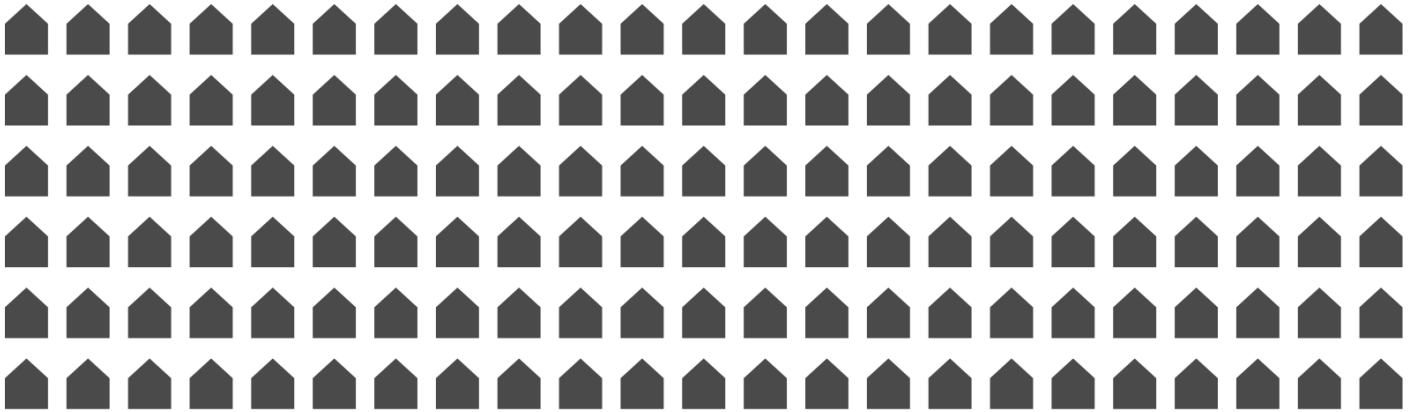
Source: Arkansas Legislative Audit county reports (latest contract on record for each county; some have since expired) and State parcel counts (65 counties); State annual report 2026; ($11.53 - $8.25) x 78,052 properties.

What $256,000 a year means

→ **Fix 5**

Publish results

The extra cost equals the full yearly tax bills of 138 typical Garland County homes



138

typical Garland County homeowners' full yearly property tax bills (about $1,857 each)

That is what Garland County pays each year above the typical county's price for the same work.

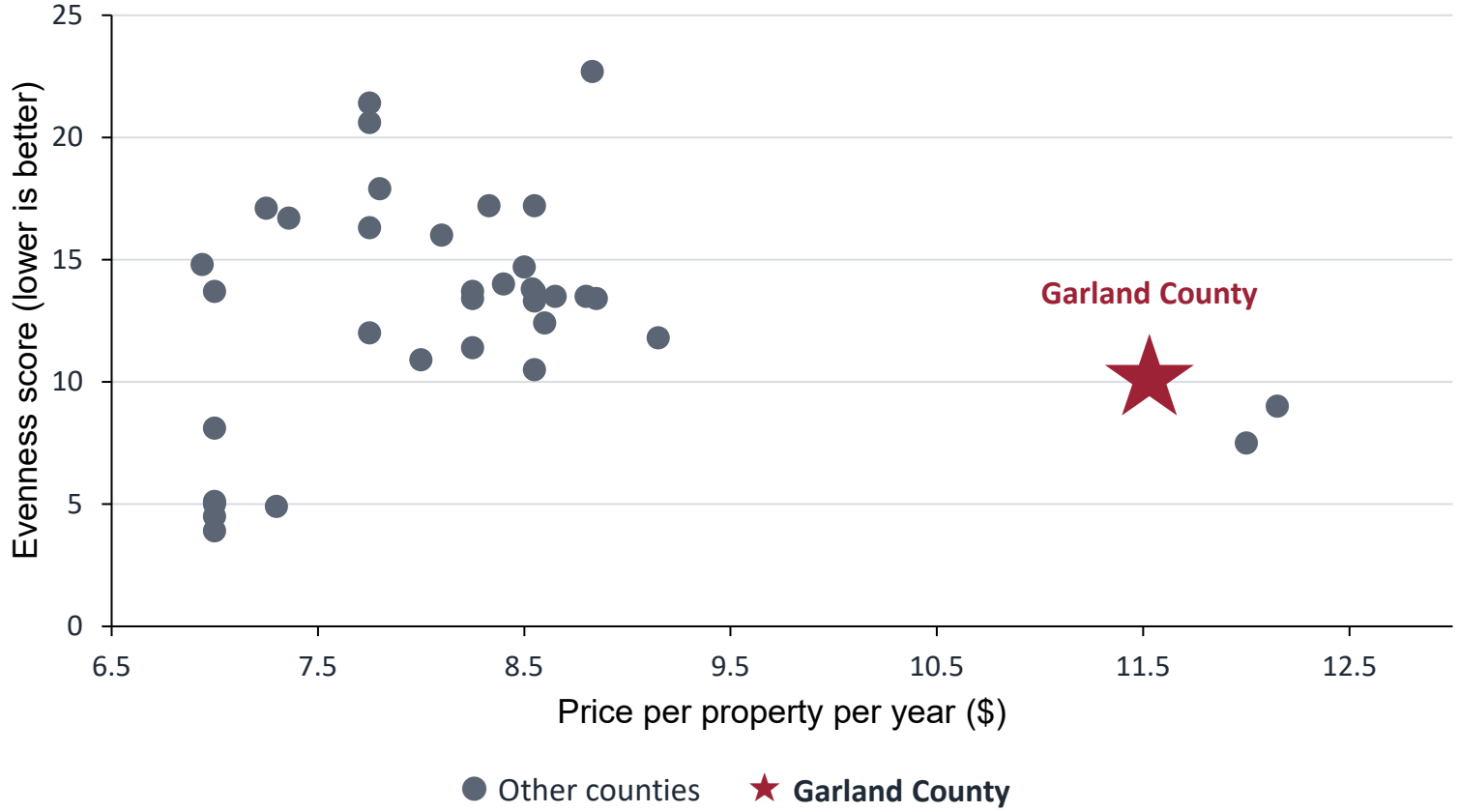
Source: ($11.53 - $8.25) x 78,052 properties = about $256,000; typical (median) Garland County homeowner's bill about $1,857, before the homestead credit (County tax records).

Does paying more buy better work?

→ **Fix 5**

Publish results

Across 37 counties, price alone does not predict a county's evenness score



Why 37, not 75? *Each dot needs a county's price and its State score. In Cross, Lafayette and Polk, the score is for one firm's work but the price is for a different firm, so they don't match.*

37 counties

Price alone does not predict the score: across all 37, the dots show no overall slope.

Garland County pays the third most, and scores worse than the two counties that pay more.

Study the best performers

The five most even scores on the chart (3.9 to 5.1; lower is better) are all Delta Mass counties, at $7.00 to $7.30, among the lowest prices.

The State should find out why: a best practice to share with all 75 counties, or scores too good to be true (IAAO: very low scores can signal problems).

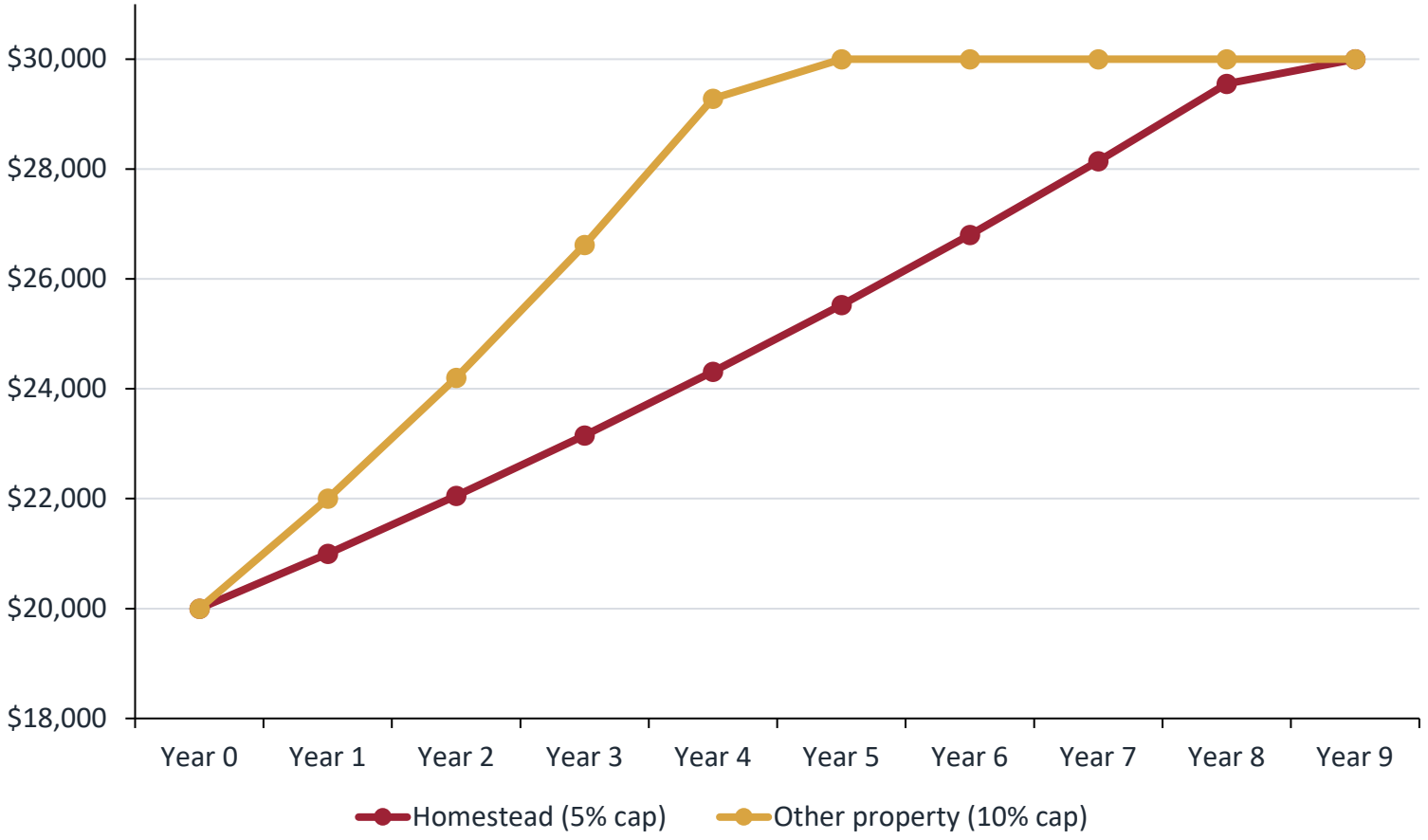
Source: State ratio-study summaries 2023 to 2025 and Garland County's 2026 study (evenness = COD); Arkansas Legislative Audit county reports (price); IAAO Standard on Ratio Studies (2013), 5.4.

A wrong value doesn't just hurt once

→ **Fix 2**

Show the work

A wrong value raises the bill every year until taxes catch up to it, so the error compounds



Illustration

A $100,000 home is wrongly raised 50 percent, to $150,000. Assessed value (the 20 percent of value that is taxed) jumps from $20,000 to $30,000.

The cap (Amendment 79: assessed value can rise only 5 percent a year for a homestead, 10 percent for other property) only slows the increase. Taxable value climbs every year until it catches up.

Over 9 years, with no new reappraisal, the error costs about $2,100 in extra tax (homestead) or $3,000 (other property), at 42 mills (4.2% of assessed value).

If the number is wrong and no one can check it, the error compounds.

Source: Amendment 79 limits as printed on the County's value notice, Section VI (5 percent homestead, 10 percent other property). Extra tax = extra assessed value each year x 42 mills (4.2 percent), years 1 to 9, summed. Illustration only; not any actual property.

How I checked: a records-only audit

Public records only, checked against the contract, State rules and ISO standards

1	**Scope**	Garland County's reappraisal contract, the County, its contractor, and the State's oversight; statewide rules for all 75 counties.
2	**Criteria**	The contract (CC-22-207, CC-23-117); Arkansas law; the State's rules (26 CAR 212 and 213); the IAAO standards the contract adopts; ISO 9001, clause 8.4 (control of outside suppliers).
3	**Method**	A desk audit following ISO 19011, the international guide for audits. Records only: no site visits, no interviews.
4	**Evidence**	27 public records requests; the County's own 2026 database; State reports 2022 to 2026; Legislative Audit reports for 65 counties.

Results (preliminary)

9	Major Findings (county)
6	Minor Findings (county)
13	Observations (county)
2	Major Findings (State)

Finding = *a rule broken.* **Observation** = *a risk, or a record still missing. Grades may change as requested records arrive. Six items concern my own pending appeal; they are listed in the full audit but not argued here.*

Source: Preliminary Audit Findings (full list available on request); Garland County desk audit of November 2, 2026; ISO 19011; ISO 9001, clause 8.4.

Same recipe, different cake?

→ Fix 2
Show the work

In Garland County, similar homes get different inputs, and no record shows how those inputs were chosen

Repeatability: do similar homes, measured by the same method, get similar values? The Arkansas Constitution requires values "equal and uniform" (Art. 16, § 5).

Reproducibility: could someone else, with the same records and the same method, reach the same values?

Example of the 2,610: the record says a house is 55 percent good (its condition); its value was figured at 46 percent, as if in worse shape. Typical gap: about 8 points.

2,610
homes rated lower on condition (percent good) than the County's own listed rating: valued as if in worse shape

152
homes on active parcels with a different neighborhood factor (multiplier) than the rest of their neighborhood

235
records where cost to build times the factor does not equal the County's own replacement cost (the formula doesn't match)

2,795
sales sent to the State with no validation code (the State recoded them), per its 2026 ratio-study notes

Problem in the County's own records	Homes	Value not carried	Shifted to remaining Garland County taxpayers, per year
Condition ratings below the County's own listed rating	2,610	$66.3 million	**about $559,000**
Living space carried at $0 (229 are mobile homes)	507	$45.0 million (estimate)	**about $379,000**
Neighborhood factor unlike its neighbors' (net, active parcels)	152	$5.0 million	**about $42,000**
Together		**about $116.3 million**	**about $980,000**

Source: County 2026 database as produced under request 26-1161 (before Board changes). If these records stand as recorded; not field-checked; factor row counts active parcels only. State 2026 Final Ratio Study Notes. Tax = value x 20 percent (assessed) x about 42 mills; 11 homes appear in two rows.

Who answers for the result?

→ **Fix 3**
Accountability

The County points taxpayers to the CAMA firm; the firm's contracts point back to the County

The County's website

"Arkansas CAMA Technology does all assessments and will likely be able to answer your questions."

The CAMA firm's software license

The company "is not the custodian of any of The County's records."

Its data company's contract

DataScout "has no responsibility for the accuracy of any data provided to it by the Customer."

When everyone has a role and no one answers for the result, the burden lands on the taxpayer.

Source: garlandcounty.org/248; ACT License and Support Contract, page 3 (County request 26-1357); DataScout Master Services Agreement, County Court order CC-23-25, Ownership/Custodian (g).

Everyone Owns a Piece; No One Checks the Whole

→ **Fix 2 & 6**
Show the work + Oversight

Garbage in, garbage out makes accuracy, precision, and correctness difficult

The County's own records are incomplete

27,237	of 55,308 residential records (about half) have no ZIP code entered
235	records where cost to build times the factor does not equal the County's own replacement cost
507	records with living space carried at $0 (229 are mobile homes)
1,204	building records still attached to cancelled parcels (lot numbers no longer in use)

Who is responsible for getting them right?

The County	"is and remains the custodian of The County's records" (software license)
The CAMA company	"Data entry is the responsibility of the contractor" (contract 14.0), but it "is not the custodian"
Its data company	"has no responsibility for the accuracy of any data provided to it by the Customer"
The State	audits a sample of data entry; **no State check that the whole database is complete**

A complete record explains itself: any value that breaks the County's own formula should carry a written reason. Today, 73 percent of residential records carry an "Override" code, and not one records a reason.

Source: County 2026 database (request 26-1161; not field-checked); ACT License and Support Contract (26-1357); DataScout agreement, CC-23-25; County Court order CC-22-207; State audit sheets (26-1719).

Sale Records Cite Real Estate Marketing Sites

→ **Fix 2 & 6**
Show the work + Oversight

Listings are a recognized sale-check source, but 42 notes take a house's condition from an ad

Source named in the County's sale note	Records
Zillow	48
Redfin	12
MLS (the realtors' listing service)	5
Realtor.com or a realtor	3
Homes.com	2
Other real estate sites	3
“Per listing,” no site named	57
Total citing a real estate listing	**130**
Searched the listings, found none	16

42

notes take a house's condition or contents from a listing: “COMPLETE REMODEL PER LISTING,” “NEEDS TLC AND UPDATING PER LISTING”

$83,754 a year

what Garland County pays for its own aerial photos (EagleView), a source the County controls

Listings may confirm a sale. Should an ad, not an inspection or the County's own photos, set a house's condition?

Source: Garland County 2026 data extract sent to the State (County request 26-1718), COMMENT field; notes are cut off at 40 characters, so these counts are a floor. EagleView: CC-24-184.

Garland County: major findings

→ Fix 2 & 3
Show the work + Accountability

The biggest gaps: no record of how values were set, and a CAMA firm that checks its own work

			ISO 9001:2015
Major	**Can't show how values were set**	Ratio study (values checked against sales), valid-sales list and the analysis behind neighborhood factors: "no responsive records."	7.5.3; 8.5.2
Major	**Contractor answered for the County**	The CAMA company drafted the County's answer to my records request, pointing me to buy data from its own subsidiary.	8.4.2; 5.3
Major	**No written method for neighborhood factors**	State rule: factors "shall be determined from analysis of individual sales." No written method produced.	8.5.1
Major	**One CAMA company group checks itself**	The same group does the values, the software, the data hosting and the public property website.	8.4.2
Major	**Problems flagged by the State keep coming back**	Same data problems in the State's 2022 and 2026 notes; no cause analysis (why it happened) or County response.	10.2
Major	**Condition ratings below the County's own**	2,610 homes valued as if in worse shape than their record lists: about $66.3 million; about $559,000 a year shifted to remaining Garland County taxpayers.	7.1.5.1
Major	**Homes carried at $0**	507 records with living space carried at $0 (229 mobile homes): about $45.0 million estimated; $379,000 a year if all are taxable. Field check needed.	8.7

Source: ISO clause titles: slide 50. Preliminary Audit Findings, Section 2, Findings 1, 2, 4, 5, 6, 10, 11. Records requests 26-1764, 26-1782, 26-1718, 26-1357, 26-1719; 26 CAR 212-704(b). Database counts: County 2026 database (request 26-1161), before Board changes, not field-checked.

Garland County: minor findings and observations

→ Fix 2 & 6
Show the work + Oversight

Smaller gaps that add up: unapproved changes, uncoded sales, and values set by hand with no reason

			ISO 9001:2015
Minor	**$900,000 extension without final State approval**	Only a temporary State exception (August 4, 2023) was produced, not a final approval.	8.5.6
Minor	**Sales left uncoded**	"2795 sales had blank V_CODEs during initial V_CODE analysis"; the State recoded them (2026 notes).	7.5.3
Minor	**Progress reports with no valuation detail**	21 monthly reports (25 pages): valuation shows only totals, never which parcels.	9.1.1
Minor	**Same neighborhood, different factor**	152 records on active parcels; at the neighborhood's usual factor, they would be valued about $5.0 million higher (net).	7.1.5.1
Minor	**Buildings on cancelled parcels**	1,204 building records ($85.2 million) on cancelled parcels; 235 formula mismatches (the math doesn't give the value).	8.5.2
Minor	**Conflict-of-interest record not produced (Under further investigation)**	Contract 16.0 "Conflict of Interest"; IAAO: "full disclosure." County: rules "exempt"; review of staff-owned values: "No responsive records exist."	7.5.3; 5.3
Observation	**Values set by hand, no reason recorded**	73 percent (about 3 in 4) of residential records carry an "Override" code; none records a reason.	7.5.1
Observation	**No valuation audit by the State**	For Garland County, all five State audits produced are marked "data entry"; none "valuation" (a check of the values).	8.4.2
Observation	**A price adjustment the State didn't support**	CAMA firm: 3 percent time adjustment (for market change). State: "no statistically significant time adjustment."	9.1.3
Observation	**Ownership change without approval on file**	No transfer without County and Director approval (contract 18.0); none produced.	8.4.3

Source: ISO clause titles: slide 50. Preliminary Audit Findings, Section 2, Findings 3, 7, 8, 12, 13, 15 and Observations 2, 4, 5, 7. CC-23-117; CC-22-207 sections 16.0, 18.0 and signature page; IAAO Code of Ethics, Ethical Rule 3-2; records requests 26-1758, 26-1871, 26-1874; State 2026 ratio-study notes. Database counts not field-checked.

The State: findings and observations

→ Fix 1 & 6
Competition + Oversight

A State rule bars bid terms that favor the incumbent. So why are the exceptions not being caught?

			ISO 9001:2015
Major	**Bid terms that favor the incumbent**	Garland County (2017, 2022), Washington (2020), Cleburne (2025): ACT's software required; the State approved the 2022 ad.	8.4.1
Major	**No check of values where errors happen**	State audits check data entry. Values are checked only as countywide averages and a sample of neighborhoods.	8.4.2
Observation	**No rebid rule for extensions**	13 counties' 2023 contracts extended under Act 139 as the four-year cycle (Act 139 of 2023) began.	8.4.1
Observation	**Conversion help paid before data delivery**	If a county leaving needs conversion help, fees are due "prior to the delivery of The County's data."	8.5.3
Observation	**CAMA companies sit on the standards board**	One seat per CAMA company (26 CAR 213-904(b)) on the board that reviews their software standards; no waiting-period rule found.	ISO 19011, cl. 4
Observation	**Ownership changes unapproved on file**	Garland County's CAMA company changed owners; no approval produced. ACD says it “does not have any records”* of any ownership-change notice.	8.4.3
Observation	**The market isn't working**	57 of 62 counties starting a new cycle kept the same arrangement; price alone doesn't predict the score.	9.1.3
Observation	**The register doesn't reach LLC owners**	26 CAR 213-401(2) lists corporations, partnerships and sole proprietorships only, not LLCs like ACT.	8.4.1
Observation	**State bid files not yet produced**	Garland County's 2022 file came November 9; the State's copies are still awaited.	7.5.3

Source: * ACD's answer for itself only; it does not say whether any notice exists elsewhere (State records request 16, item 4). ISO clause titles: slide 50. Preliminary Audit Findings, Section 1, items A1 to A9. 26 CAR 212-1101(d), 213-904(b), 213-401(2); Act 139 of 2023. Records law: slide 52.

The Legislature and this Committee have asked before

→ Fix 6

Oversight

The Legislature ordered a report in 2003 and this Committee asked again in 2019; I could not find it



2003

Act 1714 creates a task force to study the State assessment office “in lieu of abolishing” it.

2004

Final report due to this Committee by October 1, 2004. I could not find it.

2007

The office's own budget request cites the report's call for “sweeping changes in field auditing procedures.”

2019

This Committee asks for the report again. The agency says it will send it. No record it did.

2026

10 field auditors for 75 counties.

Source: Act 1714 of 2003; Joint Performance Review Committee minutes, September 11, 2019, page 3; DFA budget request 2007 to 2009 (agency 0490), printed page 37; State ACD Annual Report 2025, page 16.

Root Causes

Why the same problems show up everywhere we looked

No owner of the data

Incomplete records; “no responsibility for the accuracy”

→ **Fix 2, 6**

No competition

One bid, or no new bid on extensions; software lock-in; silent declines

→ **Fix 1**

Contracts without teeth

Hold-back ends at completion; no quality penalty; no money back after

→ **Fix 3**

Values no one can check or challenge

Paying to leave

Conversion help only at the CAMA firm's “then current rates”

→ **Fix 4**

Thin oversight

10 field auditors; values checked only in sampled neighborhoods; 2004 report not found

→ **Fix 6**

The burden on one side

No published prices; “no responsive records”

→ **Fix 5, 2**

Source: Each cause is documented on the slides above, with its source.

4. What can be done about it?

Six problems. Six fixes. Most need no new law, only the rules Arkansas already has, used.

Each problem has a fix

Six problems matched to six fixes, most using rules Arkansas already has

THE PROBLEM		THE FIX
Counties get one bid, or no new bid on extensions; firms decline without a reason; contracts grow without rebidding.	→	1 Real competition: no bid terms tied to the current CAMA company; rebid or justify extensions; decliners say why; let counties bid together.
A taxpayer can't see how a value was set: "no responsive records."	→	2 Show the work: a written reason for every override; a free "explain my value" packet in 10 days.
The CAMA company does the work; its contracts disclaim the records; no one answers for the result.	→	3 Someone answers for it: a hold-back tied to quality, not just completion, and redo at the firm's cost.
A county leaving that needs conversion help pays the incumbent's rates before its data is delivered.	→	4 County data stays the county's: returned in a standard format, free or at a price fixed in the contract.
Prices run from $6.94 to $12.15 per property per year for the same work; no one compares them.	→	5 Publish prices beside results: each county's price, CAMA firm and evenness score in one yearly table.
10 field auditors for 75 counties; I could not find the 2004 report this Committee was promised.	→	6 Real oversight: a State check of values, and of the records' repeatability and reproducibility, in every county, reported to this Committee yearly.

Source: Problems: slides above, each sourced. Fixes: handout recommendations; 26 CAR 212-1101 and 212-1102; Ark. Code 14-14-111 and 14-22-106; County Court order CC-22-207; IAAO Standard on Contracting for Assessment Services (2019).

The State already has the authority

→ Fix 6
Oversight

The State's rules already bar unfair bid terms and require approval of every contract change

The State's own rule, 26 CAR 212-1101(d)

"Limiting conditions that unfairly restrict competition will not be allowed."

Standard contract terms, section 19.0 (Garland County and Cleburne)

"Changes in the contract shall be permitted only upon written mutual agreement of the contractor, the County, and the AACD Director."

The rules exist. The question is whether they are used, and who checks.

Source: 26 CAR 212-1101(d) (official text); County Court order CC-22-207, bid specifications printed page 16; Cleburne County 2026 to 2029 contract, specifications page 16.

Who can act, and how fast

ACD can act now; this Committee can ask next meeting; the Legislature can change the law

1 ACD can act now

The State's assessment office

✓ Reject contracts with terms that limit competition (26 CAR 212-1101(d), 212-1102(d)(2)(C))

✓ Approve or refuse every contract change in writing (standard contract terms, 19.0)

✓ Check values beyond sampled neighborhoods, in every county

✓ Publish each county's price beside its evenness score and CAMA company

2 This Committee can ask

At its next meeting

✓ The 2004 task force report, and which of its recommendations were carried out

✓ The same repeatability and reproducibility checks run on other counties' records

✓ A short yearly report on bids, prices, results and enforcement

3 The Legislature can change

By rule or law

✓ A reason required from every firm that declines to bid

✓ County data returned free, or at a price fixed in the contract

✓ A free "explain my value" packet for every property owner

✓ A written reason in the record for every value that departs from the formula

✓ Contracts with teeth in the State's standard terms

✓ Counties may bid reappraisal together (county law already allows group purchasing)

Source: 26 CAR 212-1101 and 212-1102 (official text); Ark. Code 14-22-106, items 20 and 21 (FindLaw copy, current to March 2024); standard contract terms 19.0 (Garland County CC-22-207 and Cleburne 2026 to 2029); Act 1714 of 2003; JPR minutes, September 11, 2019.

The Whole Story on One Page

The same system runs in all 75 counties; I could check one. Here is a dated plan to fix it

Who	Garland County, its CAMA firm and that firm's data company, the State's assessment office (ACD), and every property owner who pays
What	Values that can't be repeated, reproduced or explained; one bid, or no new bid on extensions; prices from $6.94 to $12.15 for the same work
When	Every four-year reappraisal; the Legislature asked in 2003 and this Committee again in 2019
Where	Garland County, and the same system in all 75 counties
Why	No one owns the data, contracts have no teeth, and 10 auditors can't check 75 counties using their current method and approach. BUT, there are other, better, more effective methods available
How	Six fixes, most under rules Arkansas already has, on a dated plan

Source: Each line summarizes slides in this presentation, each sourced there.

The plan: what, who, by when, how we'll know

Each fix has an owner, a proposed date and a measure anyone can check

What	Who	By when (proposed)	How we'll know
The 2004 task force report, and a written account of what was done	ACD, to this Committee	Next JPR meeting	Report delivered, or loss stated in writing
Publish each county's price beside its evenness score and CAMA company, every year	ACD	July 1, 2027	Table published online
Check values, and run repeatability and reproducibility checks on the records, in every county that reappraises	ACD	2027 reappraisals	Value checks beyond sampled neighborhoods in every reappraising county
Real competition: reasons from decliners; rebid or justify extensions; joint bids allowed	ACD by rule; Legislature	2027 session	Bids per county, reported yearly
County data returned free or at a fixed price; free "explain my value" packet in 10 days	Legislature	2027 session	Share of packets delivered within 10 days
Contracts with teeth: bond, redo at the CAMA firm's cost, money back	ACD (standard bid terms)	Next revision of the terms	Clauses in every new contract

Source: Dates are PROPOSED for discussion. The Arkansas General Assembly's next regular session convenes in January 2027.

Much More to Do: A Roadmap to a Better Future

This audit is a start: answer the rest, pilot the fixes by Day 120, and have safeguards working by Day 365

The question: Are Arkansas's safeguards enough to make every value accurate, equal and uniform, open and checkable?

Days 1 to 30 Baseline	Days 31 to 60 Audit design	Days 61 to 90 Diagnose	Days 91 to 120 Validate and pilot	Days 121 to 180 Recommend	Days 181 to 365 Implement, control and monitor
■ Inventory every law and rule on CAMA work ■ Tag each gap: law, administration or technology ■ Source every fact	■ A CAMA audit checklist any county can use ■ Standard records list and data rules ■ Measures: price, evenness, data quality	■ Scorecard for every county ■ Study the best performers ■ Test equal-and-uniform questions	■ A hostile review of every finding ■ Pilot the checklist in the strongest and weakest counties ■ Rate each finding's confidence	■ Three options: minimal, full or phased ■ Rule and bill language ■ Cost and timeline for each	■ Roll out in all 75 counties, next reappraisals first ■ Controls in State rules and contract terms ■ Monitor quarterly; report to this Committee yearly
Delivers: Legal inventory and gap list	**Delivers: Audit checklist**	**Delivers: First findings briefing**	**Delivers: Validated findings, pilot results**	**Delivers: Remedy package**	**Delivers: First yearly scorecard and report**

Every conclusion traced to a source, a repeatable analysis or firsthand evidence. Every county measured the same way. No one accused.

Bills for the 2027 session (opens January 11, 2027; 60 days unless extended) come from findings already in hand; the roadmap feeds State rules and later sessions.

Source: Proposed plan; dates and scope are for the Committee's discussion; Day 1 = November 12, 2026. Session dates: Arkansas Constitution, Article 5, Sections 5 and 17. Method: ISO 19011 audit approach (slide 27);IAAO standards; the Arkansas Constitution, Article 16, Section 5 (equal and uniform).

What I ask of this Committee

Four asks, each with a date: ACD acts, and this Committee checks

1

By your next meeting

Ask ACD for the 2004 task force report and a written account of which recommendations were carried out.

2

By July 1, 2027

Ask ACD to publish each county's price beside its evenness score and CAMA company, every year.

3

In the 2027 session

Take up the rule and law changes: competition, county data, the "explain my value" packet, and contracts with teeth.

4

Starting now

Review and consider the roadmap on slide 43, and begin right away; the full plan is implemented and improvements and benefits are realized within the 365 days.

People lose faith in government when asking a simple question costs this much.

You have the power to change that.

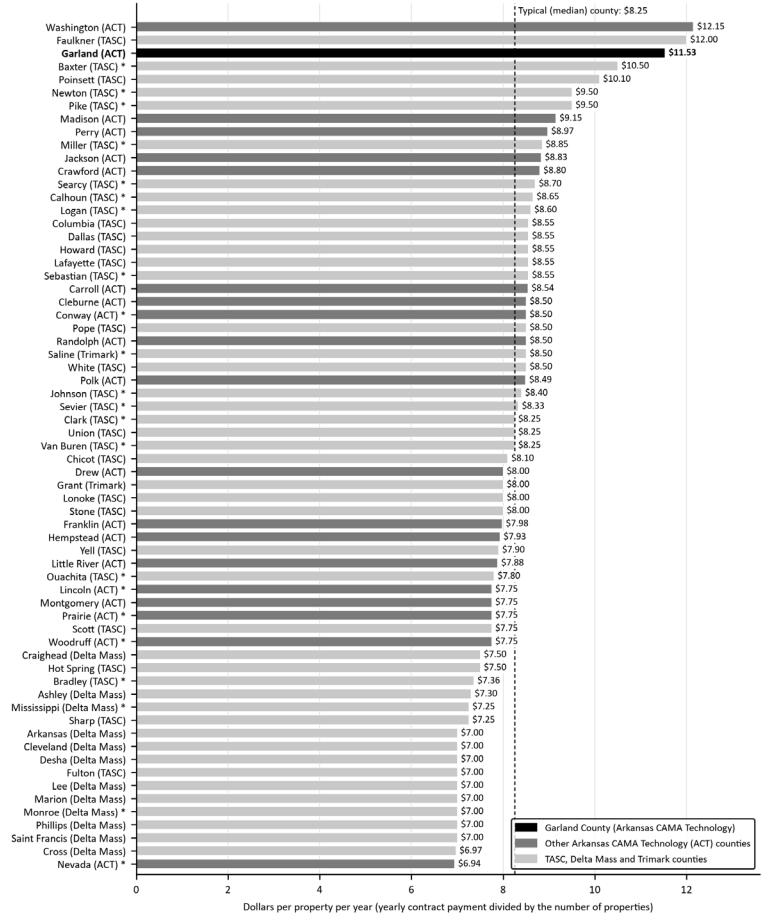
Thank you. I'm glad to answer your questions.

Backup: for questions

Detail behind the main slides, ready for members' questions

All 65 counties: price per property per year

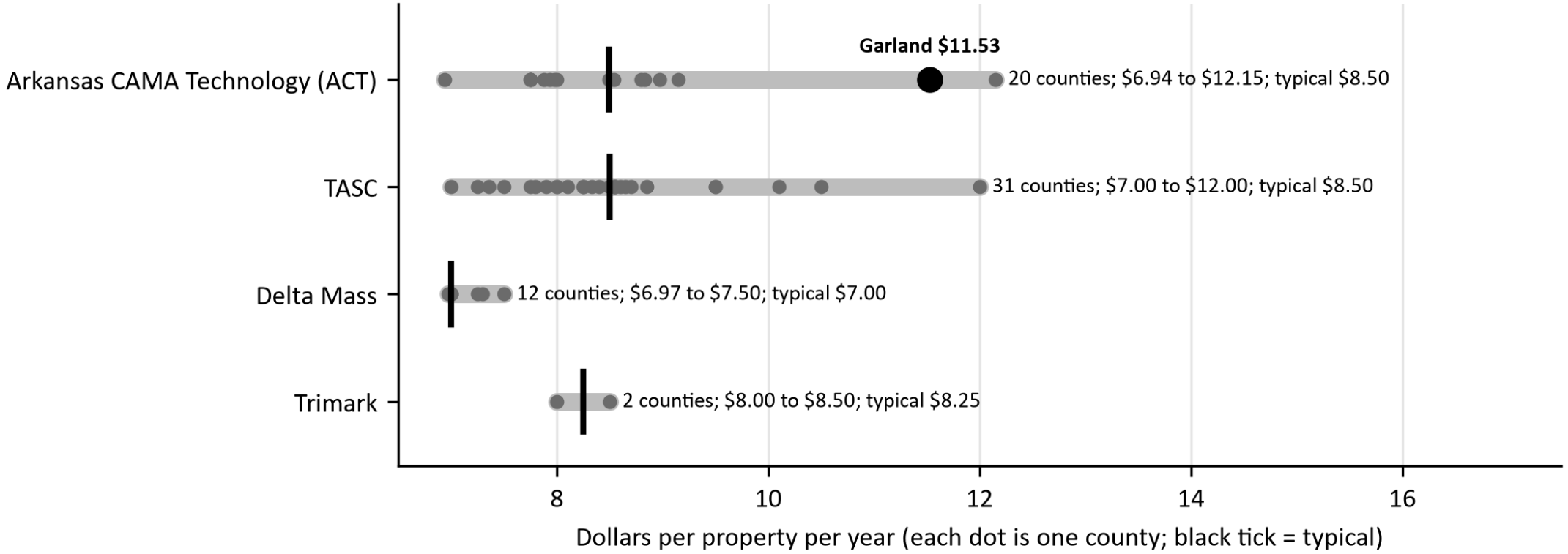
Garland County pays $11.53, third highest of 65 counties; the typical county pays $8.25



Source: Arkansas Legislative Audit county reports; State parcel counts. * = contract year estimated from report.

What Each CAMA Company's Counties Pay

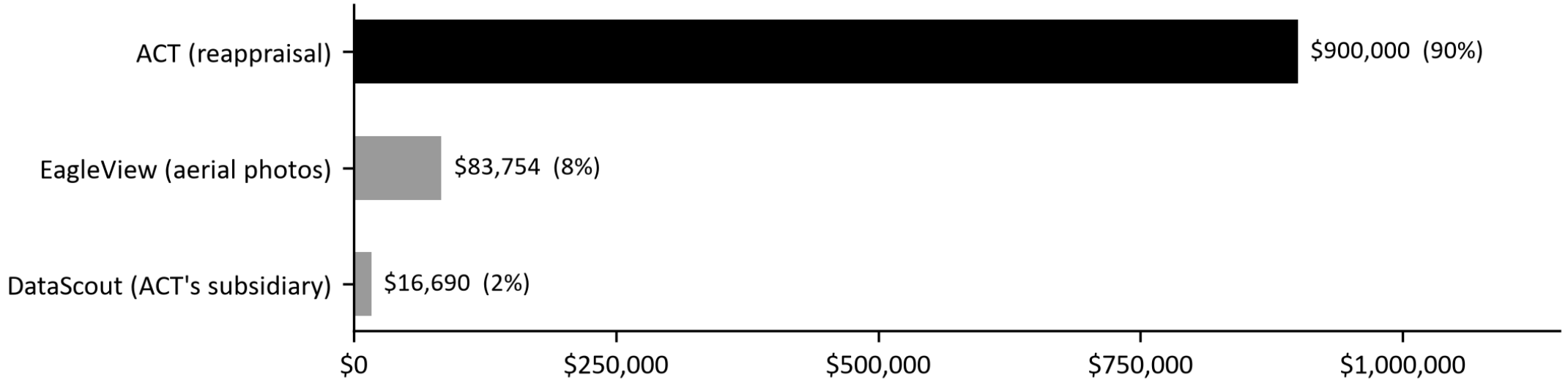
Within ACT and TASC, prices run from about $7 to $12 for the same work; Garland County pays $11.53



Source: Arkansas Legislative Audit county reports (65 counties).

Where the County's Money Goes Each Year

Of the three contracts behind Garland County's values, 90 percent of the money goes to ACT



Source: Garland County contracts CC-22-207, CC-24-184, CC-23-25 (County request 26-1357).

ISO clauses cited in the findings

The ISO 9001:2015 quality clause titles each finding is measured against

5.3	Organizational roles, responsibilities and authorities
7.1.5.1	Monitoring and measuring resources: results must be valid and reliable
7.5.1	Documented information: what the system must keep in writing
7.5.3	Control of documented information: available, suitable and protected
8.4.1	Outside providers: criteria to select, evaluate, monitor and re-evaluate them
8.4.2	Outside providers: type and extent of control, including verification
8.4.3	Information for outside providers: requirements, approvals, performance
8.5.1	Control of production and service provision: defined methods and conditions
8.5.2	Identification and traceability
8.5.3	Property belonging to customers (here, the county's data)
8.5.6	Control of changes
8.7	Control of nonconforming outputs
9.1.1	Monitoring, measurement, analysis and evaluation: general
9.1.3	Analysis and evaluation of data, including supplier performance
10.2	Nonconformity and corrective action
19011, cl. 4	ISO 19011:2018, principles of auditing, including independence

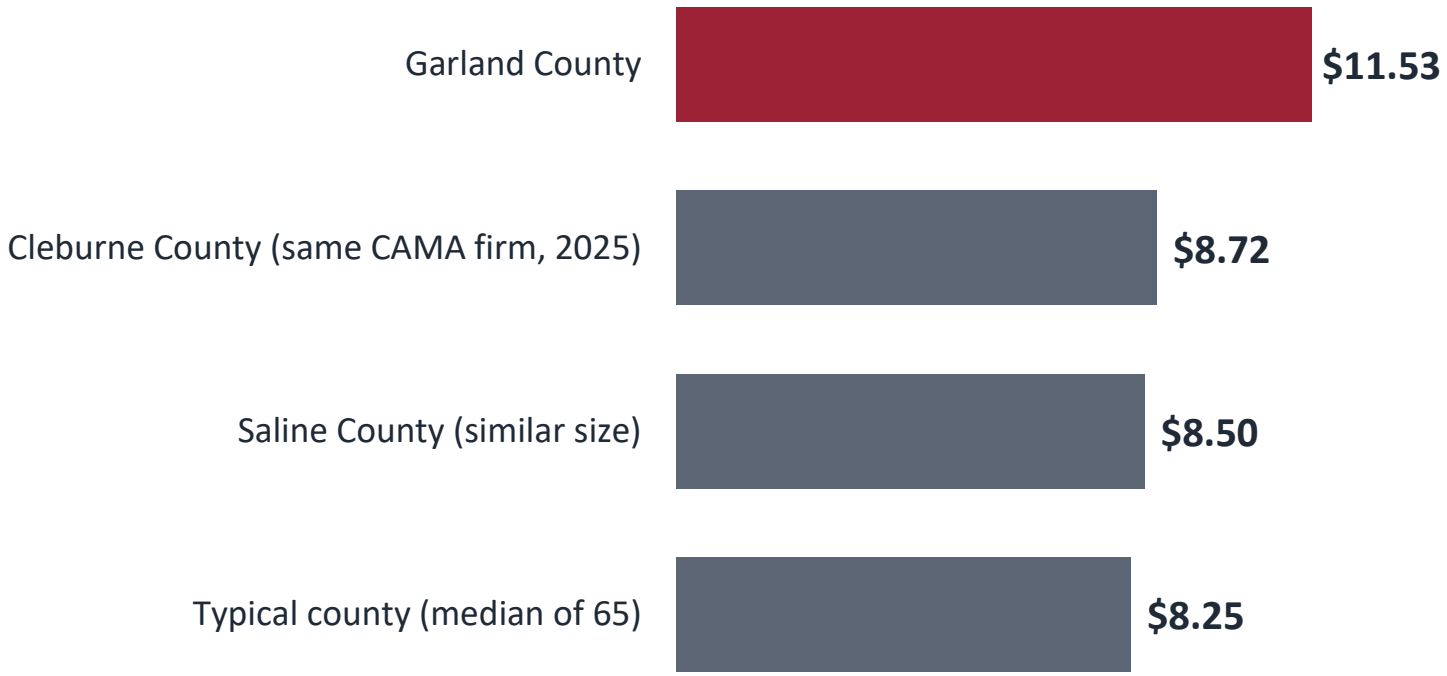
Source: ISO 9001:2015 and ISO 19011:2018; clause titles in plain words. The audit used the 2015 edition, in force when the work began. ISO 9001:2026 was published September 16, 2026; ISO says it clarifies requirements rather than adding major new ones.

First, money: same work, different prices

→ **Fix 5**
Publish results

Garland County pays about $256,000 a year more than the typical county for the same work

Price per property, per year: what each county pays its CAMA firm for reappraisal, divided by its number of properties (parcels)



$256,000

a year more than Garland County would pay at the typical county's price

138

typical Garland County homeowners' full yearly property tax bills, every year

Source: Arkansas Legislative Audit county reports and State parcel counts (65 counties); Cleburne 2025 contract ($1,100,000 / 31,554 parcels / 4 years); ($11.53 - $8.25) x 78,052 properties.

What Arkansas's Records Law Allows

Lawful answers: open it, withhold it under a named exemption, or say it does not exist

The law: Ark. Code 25-19-105

1. Open it. Public records are open to inspection and copying "by any citizen of the State of Arkansas" unless a law specifically exempts them (subsection (a)(1)(A)). If the record is in use or storage, the custodian must certify that in writing and set a date and hour within three working days (subsection (e)).

2. Withhold it, naming the exemption. Only an exemption the law specifically provides, such as those in subsection (b).

Not required: "A custodian is not required to compile information or create a record" (subsection (d)(2)(C)).

Enforcement: court action (25-19-107); a negligent violation is a Class C misdemeanor (25-19-104).

What I received instead

One office answering for itself: "The assessor reports that the assessor's office has no responsive records" (County, 26-1764). "ACD does not have any records responsive to request 4" (State request 16).

Exemptions cited; no record identified: conflict-of-interest rules, "exempt pursuant to" (b)(8), court orders, and (b)(10), "The identities of law enforcement officers currently working undercover" (County, 26-1874). No order named; the contract's "Conflict of Interest" section is already public.

Closed with items unanswered: "DO NOT SEND FOLLOW UP MESSAGES. THIS REQUEST IS NOW CLOSED" (County, 26-1871; the same closing on 26-1872 and 26-1874).

Ask: every answer, item by item: produced; withheld under a named exemption; does not exist (offices searched); or held by another custodian.

Source: Ark. Code 25-19-104, 25-19-105(a)(1)(A), (b)(8), (b)(10), (d)(2)(C), (e), and 25-19-107 (FindLaw text, current as of March 28, 2024); County records requests 26-1764, 26-1871, 26-1872, 26-1874; State request 16 (answer of November 9, 2026); CC-22-207, section 16.0.