

Stricken language would be deleted from present law. Underlined language would be added to present law.

1 State of Arkansas
2 81st General Assembly
3 Regular Session, 1997

A Bill

SENATE BILL 715

4
5 By: Senator Harriman

For An Act To Be Entitled

9 "AN ACT TO CREATE A STATE EQUALIZATION BOARD TO HEAR
10 APPEALS FROM TAXING UNITS AGGRIEVED BY DECISIONS OF THE
11 ASSESSMENT COORDINATION DEPARTMENT; AND FOR OTHER
12 PURPOSES."

Subtitle

15 "TO CREATE A STATE EQUALIZATION BOARD TO
16 HEAR APPEALS FROM TAXING UNITS AGGRIEVED
17 BY DECISIONS OF THE ASSESSMENT
18 COORDINATION DEPARTMENT."

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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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22 SECTION 1. There is hereby created a State Equalization Board to be
23 composed of five (5) members appointed by the Governor and subject to
24 confirmation by the Senate. At least one member shall reside in each
25 congressional district as the same exists on the effective date of this act.
26 The initial members shall be appointed for such terms as will result in one
27 serving a one (1) year term, one serving a two (2) year term, one serving a
28 three (3) year term, one serving a four (4) year term, and one serving a five
29 (5) year term. Successors shall serve five (5) year terms. The chairman of
30 the board shall be named by the Governor. Members shall serve without
31 compensation but may, to the extent funds are available, receive expense
32 reimbursement as provided in Arkansas Code 25-16-901, et seq.

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34 SECTION 2. Any taxing unit aggrieved of a decision by the Assessment
35 Coordination Department regarding assessment ratios or the value of
36 agricultural land, pasture land, or timber land may file an appeal to the

1 State Equalization Board within the time frame and according to procedures
2 prescribed by the board. Decisions of the State Equalization Board may be
3 appealed to the appropriate circuit court as provided by the Arkansas
4 Administrative Procedure Act.

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6 SECTION 3. All provisions of this act of a general and permanent nature
7 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
8 Revision Commission shall incorporate the same in the Code.

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10 SECTION 4. If any provision of this act or the application thereof to
11 any person or circumstance is held invalid, such invalidity shall not affect
12 other provisions or applications of the act which can be given effect without
13 the invalid provision or application, and to this end the provisions of this
14 act are declared to be severable.

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16 SECTION 5. All laws and parts of laws in conflict with this act are
17 hereby repealed.

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