

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

A Bill

HOUSE BILL 1760

5 By: Representative Milligan
6 By: Senator J. Boyd
7

For An Act To Be Entitled

8
9 AN ACT TO AMEND THE LAW CONCERNING APPLICATIONS FOR
10 THE ADJUSTMENT OF A PROPERTY ASSESSMENT; TO PROVIDE
11 THAT A COUNTY EQUALIZATION BOARD DOES NOT HAVE
12 JURISDICTION TO DETERMINE WHETHER PROPERTY QUALIFIES
13 FOR CERTAIN PROPERTY TAX RELIEF; TO PROVIDE FOR A
14 COUNTY COURT'S JURISDICTION TO CONSIDER CERTAIN
15 PETITIONS FOR AN ADJUSTMENT OF A PROPERTY ASSESSMENT;
16 AND FOR OTHER PURPOSES.
17
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Subtitle

19
20 TO AMEND THE LAW CONCERNING THE
21 JURISDICTION TO CONSIDER CERTAIN
22 PETITIONS FOR THE ADJUSTMENT OF A
23 PROPERTY ASSESSMENT.
24

25 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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27 SECTION 1. Arkansas Code § 26-27-317(a)(3), concerning applications
28 for adjustment of a county assessor's assessment of property, is amended to
29 read as follows:

30 (3) The county equalization board does not have jurisdiction
31 over and shall not accept or consider a petition or letter under subdivision
32 (a)(1) of this section for the adjustment of the:

33 (A) County assessor's determination of a property's tax-
34 exempt status under Arkansas Constitution, Article 16, § 5(b);

35 (B) Valuation of agricultural land, pasture land, or
36 timberland derived by the guidelines and methods set forth by the Assessment



1 Coordination Division under § 26-26-407; ~~or~~

2 (C) Valuation of producing mineral rights in accordance
3 with the directions and methods established by the division under § 26-26-
4 1110; or

5 (D) County assessor’s determination whether a property
6 qualifies for the homestead property tax relief provided for a person who is
7 disabled or a person sixty-five (65) years of age or older under Arkansas
8 Constitution, Amendment 79, and § 26-26-1124.

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10 SECTION 2. Arkansas Code § 26-27-317(a), concerning applications for
11 an adjustment of a property assessment to a county equalization board, is
12 amended to add an additional subdivision to read as follows:

13 (4) A petition for a claim under subdivision (a)(3) of this
14 section shall be filed with the county court of the county in which the
15 property is located, which has exclusive original jurisdiction under Arkansas
16 Constitution, Article 7, § 28, and § 14-14-1105.

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