

ARKANSAS REGISTER

Transmittal Sheet



Sharon Priest
Secretary of State
State Capitol Rm. 026
Little Rock, Arkansas 72201-1094

For Office Use Only: Effective Date 11/8/00 Code Number 177.00.00-001

Name of Agency Assessment Coordination Department

Department _____

Contact Person Rita Rollins

Statutory Authority for Promulgating Rules ACA 25-15-203

Intended Effective Date	Legal Notice Published	Date <u>10/30/00</u>
<input checked="" type="checkbox"/> Emergency	Final Date for Public Comment	<u>11/28/00</u>
<input type="checkbox"/> 10 Days After Filing	Reviewed by Legislative Council	<u>DECEMBER</u>
<input type="checkbox"/> Other	Adopted by State Agency	<u>11/12/00</u>

CERTIFICATION OF AUTHORIZED OFFICER

I Hereby Certify That The Attached Rules Were Adopted
In Compliance with Act 434 of 1967 As Amended.

Sharon Priest
Signature

501/324-9240
Phone Number

Director
Title

11/07/00
Date

FILED
AR. REGISTER DIV.
00 NOV - 8 PM 3:35
SHARON PRIEST
SECRETARY OF STATE
STATE OF ARKANSAS

THE ASSESSMENT COORDINATION DEPARTMENT

Statement of Need For Emergency Rule 10/12/2000

The Assessment Coordination Department finds that imminent peril to the public health, safety, or welfare requires adoption of a rule upon fewer than twenty (20) days' notice.

The reason for the finding is as follows: The Quorum Court in each county of the state is required by statute to levy the appropriate ad valorem tax on each parcel of real property located within the boundaries in each taxing unit situated in such county.

The current procedure for computing said tax is no longer valid because of the passage of Act 1185 of 1999. The Department asked for and recently received an opinion from the Attorney General of Arkansas that will allow an amended procedure for the computation of said taxes that will be consistent with the rollback provisions of Amendment 59 of the Constitution of the State of Arkansas and the phasing-in provisions of Act 1185.

The annual meeting of county clerks and their personnel is scheduled for October 17, 2000. Training for the new procedure must be conducted at that meeting. In addition, there is not sufficient time before the date the levy is required to be done to follow the regular rule adoption procedure. If the current procedure is used, some taxes levied will be incorrect and unjust either to the taxpayer or the taxing unit.

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STATE OF ARKANSAS
BY _____

4.8.1 To test for rollback in each taxing unit, use the full reappraised real estate value plus personal property value and utility property value. If the aggregate increase exceeds 10% from the previous year, rollback computations must be calculated for each year of the three years in which assessments are added as per Act 1185 of 1999.

4.8.2. Assessed value on which taxes will be certified for collection (one third value increase as per 1185) shall be used in real estate rollback calculations.

4.8.3. In calculating the real estate rollback the first year after reappraisal, the taxing units will be allowed to receive base year revenues plus 10% revenue increase or all of newly discovered property increases if they exceed 10%.

4.8.4. In the second and third year after reappraisal the taxing units will consider base year revenues as being the revenues from the previous year assessments for real estate.

4.8.5. In the second and third year after reappraisal the taxing units will calculate and use the zero base rollback millage and only receive increased revenues from newly discovered property for real estate.

4.8.6. Real estate rollback will be calculated in all taxing units in the second and third year except in cases where the aggregate increase (full market value increase) from the reappraisal plus newly discovered property does not exceed 10% in the first year.

DEPARTMENT/AGENCY: Assessment Coordination Department
DIVISION:
DIVISION DIRECTOR: John Allen
CONTACT PERSON: Bob Leslie, General Counsel
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SHARON J. GIBBS
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STATE OF ARKANSAS

FINANCIAL IMPACT STATEMENT

To comply with Act 884 of 1995, please complete the following Financial Impact Statement and file with the questionnaire and proposed rules.

SHORT TITLE OF THIS RULE:

Millage rollback under Act 1185 of 1999.

1. Does this proposed, amended, or repealed rule or regulation have a financial impact?

Yes: No: ☒ X

2. If you believe that the development of a financial impact statement is so speculative as to be cost prohibited, please explain.

3. If the purpose of this rule or regulation is to implement a federal rule or regulation, please give the incremental cost for implementing the regulation. N/A

1999-2000 Fiscal Year

2000-2001 Fiscal Year

General Revenue:
Federal Funds:
Cash Funds:
Special Revenue:
Other:
Total:

General Revenue:
Federal Funds:
Cash Funds:
Special Revenue:
Other:
Total:

4. What is the total estimated cost by fiscal year to any party subject to the proposed, amended, or repealed rule or regulation? None

1999-2000 Fiscal Year

2000-2001 Fiscal Year

5. What is the total estimated cost by fiscal year to the agency to implement this regulation?

1999-2000 Fiscal Year

2000-2001 Fiscal Year

QUESTIONNAIRE FOR FILING PROPOSED RULES AND REGULATIONS
WITH THE ARKANSAS LEGISLATIVE COUNCIL AND JOINT INTERIM COMMITTEE

DEPARTMENT/AGENCY: Assessment Coordination Department
DIVISION:
DIVISION DIRECTOR: John Allen
CONTACT PERSON: Bob Leslie, General Counsel
ADDRESS: 1614 West Third, Little Rock, AR 72201
PHONE NO.: 501/324-9240
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INSTRUCTIONS

- A. Please make copies of this form for future use.
- B. Please answer each question completely using layman terms. You may use additional sheets if necessary.
- C. If you have a method of indexing your rules, please give the proposed citation after "Short Title of this Rule" below.
- D. Submit two (2) copies of this questionnaire attached to the front of (2) copies of your proposed rule and mail or deliver to:

Donna K. Davis (Polly Green, Secretary)
Subcommittee on Administrative Rules and Regulations
Arkansas Legislative Council
Bureau of Legislative Research
Room 315, State Capitol
Little Rock, AR 72201

1. What is the short title of this rule?

Millage Rollback Under Act 1185 of 1999

2. What is the subject of the proposed rule?

Procedure for calculating millage rollbacks under Act 1185 of 1999.

3. Is this rule required to comply with federal statute or regulations?

Yes: No: X

If yes, please provide the federal regulation and/or statute citation.

4. Was this rule filed under the emergency provisions of the Administrative Procedure Act?

Yes: X No:

If yes, what is the effective date of the emergency rule?

October 12, 2000

Will this emergency rule be promulgated under the regular provision of the Administrative Procedure Act?

Yes: X No:

5. Is this a new rule? Yes: ☒ No: ☐
Does this repeal an existing rule? Yes: ☐ No: ☒

If yes, please provide a copy of the repealed rule.

Is this an amendment to an existing rule? If yes please attach a markup showing the changes to the existing rule and a summary of the substantive changes.

6. What state law grants the authority for this proposed rule? If codified, please give Arkansas Code citation.

25-21-105

7. What is the purpose of this proposed rule? Why is it necessary?

To provide a procedure for calculating millage rollbacks under Act 1185 of 1999.

8. Will a public hearing be held on this proposed rule?

Yes: ☒ No: ☐

If yes, please give the date, time, and place of the public hearing.

November 28, 2000

9. When does the public comment period expire?

November 28, 2000

10. What is the proposed effective date of this proposed rule?

October 12, 2000

11. Do you expect this rule to be controversial? Yes: ☐ No: ☒
If yes, please explain.

12. Please give the names of persons, groups, or organizations which you expect to comment on these rules. Please provide their position (for or against) if known.

Arkansas Assessors' Association
Various Appraisal Contractors
County Clerks