



STATE OF ARKANSAS
ASSESSMENT COORDINATION DEPARTMENT

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Bear Chaney
Director

November 14, 2018

Honorable Mark Martin
Arkansas Secretary of State
Attn: Agency Rules Department
256 State Capitol Building
Little Rock, AR 72201

Re: AACD rules pursuant to Act 781

Dear Secretary Martin:

I have attached copies of the three rules repealed by the AACD pursuant to Act 781 of 2017.

The rules are:

RULE 3.06 DATE FOR REAPPRAISAL PLANS
RULE 3.07 REAPPRAISAL PLANS FOR 2,3,4, OR 5 YEARS
RULE 3.08 EXCEPTIONS TO RULE 3.07

Also attached is a full set of rules updated by deleting the three repealed rules. The set is marked "Effective October 19, 2018".

If you have any questions or comments, please let me know.

Sincerely,

A handwritten signature in black ink that reads "John Nichols".

John Nichols
Staff Attorney
501-324-9109

John.Nichols@acd.arkansas.gov

FILED
AR. REGISTER DIV.
2018 NOV 15 PM 3:59
MARK MARTIN
SECRETARY OF STATE
STATE OF ARKANSAS

RULE 3.07

REAPPRAISAL PLANS FOR 2, 3, 4, OR 5 YEARS

In the case of counties that fail an assessment ratio in 1999, the required reappraisal plan will describe a reappraisal that will be completed in 2001. For those plans, phase one (data collection) will cover the year 2000, and phase two (valuation) will cover the year 2001.

In the case of the first group of counties selected by the ACD to reappraise in 2002, the required reappraisal plan will describe a reappraisal which will be completed in 2002. For those plans, phase one (data collection) will cover the years 2000 and 2001, and phase two (valuation) will cover 2002.

In the case of the group of counties selected by the ACD to reappraise in 2003, the required reappraisal plan will describe a reappraisal which will be completed in 2003. For those plans, the first year, (2000) will cover the appraisal of new construction only, phase one (data collection) will cover the years 2001 and 2002, and phase two (valuation) will cover the year 2003.

In the case of the group of counties selected by the ACD to reappraise in 2004, the required reappraisal plan will describe a reappraisal which will be completed in 2004. For those plans, the first two years (2000 and 2001) will cover the appraisal of new construction only. Phase one (data collection) will cover the years 2002 and 2003, and phase two (valuation) will cover the year 2004.

Adopted 10/01/99

Repealed 10/19/2018 per Act 781 of 2017