



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I have attached copies of the three rules repealed by the AACD pursuant to Act 781 of 2017.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Also attached is a full set of rules updated by deleting the three repealed rules.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 3.08

EXCEPTIONS TO RULE 3.07

Exceptions to the requirements listed above would include those counties that have a reappraisal underway in 1999, whether a contracted reappraisal, or an In-house reappraisal, with an anticipated completion date of 2000 or 2001. Those reappraisals will be allowed to continue, and will be eligible for funding beginning in January, 2000. When those reappraisals are completed in 2000 or 2001, the county will be required to submit a new, 3 year reappraisal plan, with an appropriate completion date of 2003, or 2004.

A further exception to RULE 3.07 would be that if a county is selected by the ACD to reappraise in 2004, but already has a reappraisal underway that is due to complete in 2000 or 2001, the reappraisal plan will not be limited to appraising new construction only in the first two years.

Adopted 10/01/99

Repealed 10/19/2018 per Act 781 of 2017