Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

Act 276 of the Regular Session

1 2	State of Arkansas 87th General Assembly	As Engrossed: H2/6/09 A Bill		
3	Regular Session, 2009		HOUSE BILL 1344	
4	Regular Session, 2007		HOUSE BILE 134-	
5	By: Representative Lovell			
6	- j · p · p ·			
7				
8		For An Act To Be Entitled		
9	AN ACT	AN ACT TO CLARIFY THAT AN ASSESSMENT ADJUSTMENT		
10	BY THE COUNTY BOARD OF EQUALIZATION IS APPLICABLE			
11	ONLY TO THE YEAR THE ASSESSMENT WAS MADE; TO			
12		THE APPEAL OF A DECISION OF THE BOARD		
13	THE PE	TITIONER FAILED TO APPEAR THROUGH NO F	FAULT	
14	OF THE	PETIONER; AND FOR OTHER PURPOSES.		
15				
16		Subtitle		
17	TO	CLARIFY THAT AN ASSESSMENT ADJUSTMENT		
18	IS	APPLICABLE ONLY TO THE YEAR THE		
19	ASS	ESSMENT WAS MADE; TO ALLOW THE APPEAL		
20	OF	A DECISION OF THE BOARD WHEN THE		
21	PET	TITIONER FAILED TO APPEAR THROUGH NO		
22	FAU	LT OF THE PETITIONER.		
23				
24				
25	BE IT ENACTED BY THE	GENERAL ASSEMBLY OF THE STATE OF ARKA	NSAS:	
26				
27	SECTION 1. Ar	kansas Code § 26-27-317(a), concerning	an application for	
28	adjustment of a curr	ent assessment by a county assessor, i	s amended to read	
29	as follows:			
30	26-27-317. Ap	plications for adjustment.		
31	(a) <u>(1)</u> Any pr	operty owner or an agent of a property	owner may apply in	
32	person, by petition, or by letter to the secretary of the county equalization			
33	board on or before the third Monday in August of every year for the			
34	adjustment of the county assessor's assessment on the property owner's			
35	property or the prop	erty of another person.		

As Engrossed: H2/6/09 HB1344

1	(2) The board may not adjust any assessment other than the		
2	assessment made during the year it meets to consider an application made		
3	under subdivision (a)(1) of this section.		
4			
5	SECTION 2. Arkansas Code § 26-27-318(b), concerning the appeal of a		
6	decision of the county equalization board, is amended to read as follows:		
7	(b) No appeal to the county court shall be taken except by those who		
8	have first unless the petitioner:		
9	(1) Has exhausted their his or her remedy before the county		
10	equalization board , except for all cases in which ; or		
11	(2) Was not sent the notice of value change as required by § 26-		
12	23-203 the petitioner shall have had no opportunity to appear before the		
13	county equalization board.		
14			
15	/s/ Lovell		
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17	APPROVED: 3/03/2009		
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