

A.C.A. § 26-27-317. Applications for adjustment.

(a)

(1) A property owner or an agent of a property owner may apply in person, by petition, or by letter to the secretary of the county equalization board on or before the third Monday in August of each year for the adjustment of the county assessor's assessment on the property owner's property or the property of another person.

(2) The county equalization board may not adjust any assessment other than the assessment made during the year it meets to consider an application made under subdivision (a)(1) of this section.

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

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

(B) Valuation of agricultural land, pasture land, or timberland derived by the guidelines and methods set forth by the Assessment Coordination Division under § 26-26-407; or

(C) Valuation of producing mineral rights in accordance with the directions and methods established by the division under § 26-26-1110.

(b)

(1) A property owner or an agent of the property owner may personally appear before the county equalization board or pursue the appeal by supplying written documentation as to the adjustment desired.

(2) The property owner or an agent of the property owner shall notify the secretary of the county equalization board, who shall schedule a hearing, and, if practicable, the hearing shall be held at the convenience of the property owner.

(c)

(1) The county equalization board shall begin hearing appeals no later than the second Monday in August.

(2) On at least one (1) day each week, appeals shall be heard after normal business hours to accommodate working property owners.

(d)

(1)

(A) At a hearing before a county equalization board, the county assessor shall first present to the county equalization board any evidence that the county assessor's office or a contracted appraisal company considered when determining the valuation of the property that is the subject of the hearing.

(B) After the county assessor has presented the evidence as required in subdivision (d)(1)(A) of this section, the appealing property owner or his or her agent shall present to the county equalization board any evidence that supports a valuation of the property that is different from the valuation set by the county assessor.

(C)

(i) After the appealing property owner or his or her agent presents evidence under subdivision (d)(1)(B) of this section, the county assessor shall have the opportunity to rebut the evidence presented by the appealing property owner or his or her agent in the proceeding.

(ii) If the appealing property owner presents material evidence that has not been provided to the county assessor at least five (5) business days before the hearing, the county equalization board may continue the hearing to a future date in order for the county assessor to review and prepare a response, including without limitation additional evidence.

(D)

(i) For protests and appeals of commercial and industrial property, operating as such at the time of assessment, any party that intends to offer into evidence a sale or lease transaction as evidence of the value of the property that is the subject of the protest or appeal before the county equalization board shall have an affirmative duty to disclose both of the following at least five (5) days prior to the hearing:

(a) Whether the proposed comparable property was occupied or unoccupied at the time of the transaction; and

(b) Whether the proposed comparable property was subject to any use, deed, or lease restriction at the time of the transaction that prohibits the property on

which a building or structure sits from being used for the purpose for which the building or structure was designed, constructed, altered, renovated, or modified.

(ii)

(a) The purpose of the disclosure is so that the county equalization board can determine whether the proposed comparable property is similarly situated to the subject property on appeal.

(b) If the information required under this section is not disclosed as required under this section, the county assessor shall advise the county equalization board that the failure to disclose the information should be considered a material omission affecting the weight of the evidence.

(E) After the evidence has been presented by both parties under this subsection, the county equalization board shall consider all evidence presented at the hearing and make a determination based on evidence presented by the parties to either accept the valuation of the subject property set by the county assessor or raise or lower the valuation of the subject property.

(F)

(i) Except as necessary during other hearings of the county equalization board for the purpose of comparison or equalization, or both, ex parte communications between members of the county equalization board or between a member of the county equalization board and other persons concerning property on appeal before the county equalization board are prohibited.

(ii) However, members of the county equalization board may communicate with the attorneys for the county equalization board and with the secretary for the county equalization board for purposes of scheduling.

(e)

(1) The county equalization board shall decide the merits of an adjustment of assessment application and notify the property owner of its decision in writing at least ten (10) business days after the hearing.

(2) The county equalization board's notification shall include:

(A) The county equalization board's decision;

(B) The right of the property owner to appeal the county equalization board's decision to the county court;

(C) The deadline for petitioning the county court for a hearing; and

(D) A statement that a petition filed in county court for a hearing on behalf of a corporation, limited liability company, or other business entity shall be signed and filed by an attorney licensed to practice law in Arkansas.

History

Acts 1919, No. 147, § 11; C. & M. Dig., § 9911; Acts 1929, No. 172, § 30; Pope's Dig., § 13671; Acts 1951, No. 367, § 1; A.S.A. 1947, § 84-708; Acts 1999, No. 572, § 4; 1999, No. 1326, § 8; 2001, No. 1567, § 2; 2009, No. 276, § 1; 2017, No. 162, § 2; 2017, No. 659, § 4; 2019, No. 509, § 1; 2019, No. 737, § 1.