

DEPT OF FINANCE & ADMINISTRATION - ASSESSMENT COORDINATION DIVISION

State Contracts Over \$50,000 Awarded To Minority Owned Businesses Fiscal Year 2020

None

Employment Summary

	Male	Female	Total	%
White Employees	15	8	23	88 %
Black Employees	2	1	3	12 %
Other Racial Minorities	0	0	0	0 %
Total Minorities			3	12 %
Total Employees			26	100 %

Publications

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
Agri Land Values	A.C.A. 26-26-407	N	Y	25	Statute requires every county and appraisal company to be provided with listing of agri land values. Also provided electronically.	0	0.00
AR Property Tax Equalization and Appeals System - A Synopsis	None	N	N	75	Annual update of the property tax system intended to aid public understanding and used as a guide by county assessors and county equalization boards. Also provided on Agency website.	0	0.00

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
Billboard Guidelines	None	N	N	75	Provided upon request as a guide in counties for assessment of real property.	0	0.00
Commercial Personal Property	None	N	N	75	Provided upon request as a guide in counties for assessment of real property.	0	0.00
County Board of Equalization Model Uniform Hearing Procedures	A.C.A. 26-27-317	N	N	75	Provided upon request to County Clerks, Equalization Board Members and property owners. Also provided on Agency website.	0	0.00
Millage Report	None	N	N	10	Provided upon request to be used as a source to identify all taxing units and their millage rates. Also provided on the Agency website.	0	0.00
Mineral Guidelines	None	N	N	75	Provided upon request as a guide in counties for assessment of real property.	0	0.00
Real Estate Manual	A.C.A. 26-26-1904	N	N	10	Provided upon request as a guide in counties for assessment of real property.	0	0.00
Training and Education Program	A.C.A. 26-26-503	N	Y	75	Provided upon request as a guide in counties for assessment of real property.	0	0.00

Department Appropriation Summary

Appropriation	Historical Data						Agency Request and Executive Recommendation							
	2019-2020		2020-2021		2020-2021		2021-2022				2022-2023			
	Actual	Pos	Budget	Pos	Authorized	Pos	Agency	Pos	Executive	Pos	Agency	Pos	Executive	Pos
1VC Real Property Reappraisal Program	14,542,777	0	15,750,000	0	15,750,000	0	15,750,000	0	15,750,000	0	15,750,000	0	15,750,000	0
215 County Assessors Continuing Education	36,359	0	60,000	0	60,000	0	60,000	0	60,000	0	60,000	0	60,000	0
258 Assessment Coordination-State Operations	2,772,560	32	3,237,502	35	3,528,119	36	3,360,125	32	3,360,125	32	3,362,849	32	3,362,849	32
99Z Cash Operations	0	0	55,000	0	55,000	0	55,000	0	55,000	0	55,000	0	55,000	0
Total	17,351,696	32	19,102,502	35	19,393,119	36	19,225,125	32	19,225,125	32	19,227,849	32	19,227,849	32

Funding Sources			%		%		%		%		%		%
Fund Balance	4000005	2,811,084	13.6	3,393,922	14.8			3,824,423	16.2	3,824,423	16.2	4,348,518	17.9
General Revenue	4000010	513,675	2.5	512,285	2.2			529,220	2.2	529,220	2.2	531,946	2.2
Cash Fund	4000045	20,052	0.1	30,000	0.1			25,000	0.1	25,000	0.1	25,000	0.1
Intra-agency Fund Transfer	4000317	(294,270)	(1.4)	(61,448)	(0.3)			0	0.0	0	0.0	0	0.0
Other	4000370	3,445,077	16.6	4,802,166	20.9			4,945,000	21.0	4,945,000	21.0	5,145,000	21.2
Real Property Reappraisal	4000405	14,250,000	68.7	14,250,000	62.2			14,250,000	60.4	14,250,000	60.4	14,250,000	58.6
Total Funds		20,745,618	100.0	22,926,925	100.0			23,573,643	100.0	23,573,643	100.0	24,300,464	100.0
Excess Appropriation/(Funding)		(3,393,922)		(3,824,423)				(4,348,518)		(4,348,518)		(5,072,615)	
Grand Total		17,351,696		19,102,502				19,225,125		19,225,125		19,227,849	

Analysis of Budget Request

Appropriation: 1VC - Real Property Reappraisal Program

Funding Sources: GPR - Real Property Reappraisal Fund

The Assessment Coordination Department administers the Real Property Reappraisal Program in which the market value of real property in all of the State's 75 counties is reappraised every three to five years for taxation purposes, as mandated by A.C.A. §26-26-1902 et seq. Special language provides for funding of this program by proportional transfers from the Public School Fund (76%), the County Aid Fund (16%), and the Municipal Aid Fund (8%) up to a total of \$14,250,000.

Continuing level of appropriation is the FY2021 Authorized.

The Agency requests to continue appropriation in the amount of \$15,750,000 for each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 1VC - Real Property Reappraisal Program

Funding Sources: GPR - Real Property Reappraisal Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item	2019-2020	2020-2021	2020-2021	2021-2022		2022-2023	
	Actual	Budget	Authorized	Agency	Executive	Agency	Executive
Real Property Reappraisal 5900046	14,542,777	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000
Total	14,542,777	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000
Funding Sources							
Other 4000370	292,777	1,500,000		1,500,000	1,500,000	1,500,000	1,500,000
Real Property Reappraisal 4000405	14,250,000	14,250,000		14,250,000	14,250,000	14,250,000	14,250,000
Total Funding	14,542,777	15,750,000		15,750,000	15,750,000	15,750,000	15,750,000
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	14,542,777	15,750,000		15,750,000	15,750,000	15,750,000	15,750,000

Analysis of Budget Request

Appropriation: 215 - County Assessors Continuing Education

Funding Sources: TCA - County Assessors Continuing Education Fund

The Assessment Coordination Department's County Assessors Continuing Education Program is funded by \$600 assessments collected annually from the counties, as authorized by Arkansas Code §19-5-944. These proceeds are used to provide educational courses for local assessment personnel.

Continuing level of appropriation is the FY2021 Authorized.

The Agency requests to continue appropriation in the amount of \$60,000 for each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 215 - County Assessors Continuing Education
Funding Sources: TCA - County Assessors Continuing Education Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item		2019-2020	2020-2021	2020-2021	2021-2022		2022-2023	
		Actual	Budget	Authorized	Agency	Executive	Agency	Executive
Operating Expenses	5020002	36,359	51,600	51,600	51,600	51,600	51,600	51,600
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	0	8,400	8,400	8,400	8,400	8,400	8,400
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		36,359	60,000	60,000	60,000	60,000	60,000	60,000
Funding Sources								
Fund Balance	4000005	300,691	307,938		292,938	292,938	277,938	277,938
Other	4000370	43,606	45,000		45,000	45,000	45,000	45,000
Total Funding		344,297	352,938		337,938	337,938	322,938	322,938
Excess Appropriation/(Funding)		(307,938)	(292,938)		(277,938)	(277,938)	(262,938)	(262,938)
Grand Total		36,359	60,000		60,000	60,000	60,000	60,000

Analysis of Budget Request

Appropriation: 258 - Assessment Coordination-State Operations

Funding Sources: HUA - Miscellaneous Agencies Fund

The Assessment Coordination Department's State Operations appropriation is funded by general revenue and Ad Valorem Tax as authorized by A.C.A. §19-5-906.

With the exception of Regular Salaries and Personal Services Matching, continuing level of appropriation is the FY2021 Authorized.

The Agency requests appropriation in the amount of \$3,360,125 for FY22 and \$3,362,849 for FY23 and general revenue in the amount of \$529,220 in FY22 and \$531,946 in FY23.

The Agency Request includes the following changes for both years:

- Transfer of (1) position with (\$46,680) in Regular Salaries and (\$16,543) in Personal Services Matching to Department of Finance and Administration - Shared Services (9906) - Appropriation Z42.
- Transfer of (4) positions with (\$171,024) in Regular Salaries and (\$62,423) in Personal Services Matching to DFA - Revenue Division (0630) - Appropriation 281.
- Transfer of 1 position with \$62,531 in Regular Salaries and \$19,995 in Personal Services Matching from DFA - Revenue Division (0630) - Appropriation 281.

The Executive Recommendation provides for the Agency Request and one position reclassification.

Appropriation Summary

Appropriation: 258 - Assessment Coordination-State Operations

Funding Sources: HUA - Miscellaneous Agencies Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item		2019-2020	2020-2021	2020-2021	2021-2022		2022-2023	
		Actual	Budget	Authorized	Agency	Executive	Agency	Executive
Regular Salaries	5010000	1,549,796	1,716,023	1,777,082	1,637,065	1,637,065	1,639,265	1,639,265
#Positions		32	35	36	32	32	32	32
Extra Help	5010001	3,760	2,500	2,500	2,500	2,500	2,500	2,500
#Extra Help		1	3	3	3	3	3	3
Personal Services Matching	5010003	534,938	586,229	591,428	563,451	563,451	563,975	563,975
Operating Expenses	5020002	348,533	408,800	622,240	622,240	622,240	622,240	622,240
Conference & Travel Expenses	5050009	14,210	43,950	49,869	49,869	49,869	49,869	49,869
Professional Fees	5060010	2,863	5,000	10,000	10,000	10,000	10,000	10,000
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Assessor's School	5900046	185,453	325,000	325,000	325,000	325,000	325,000	325,000
Assessment Educ Incentive	5900047	133,007	150,000	150,000	150,000	150,000	150,000	150,000
Total		2,772,560	3,237,502	3,528,119	3,360,125	3,360,125	3,362,849	3,362,849
Funding Sources								
Fund Balance	4000005	2,374,964	2,930,503		3,401,004	3,401,004	3,970,099	3,970,099
General Revenue	4000010	513,675	512,285		529,220	529,220	531,946	531,946
Intra-agency Fund Transfer	4000317	(294,270)	(61,448)		0	0	0	0
Other	4000370	3,108,694	3,257,166		3,400,000	3,400,000	3,600,000	3,600,000
Total Funding		5,703,063	6,638,506		7,330,224	7,330,224	8,102,045	8,102,045
Excess Appropriation/(Funding)		(2,930,503)	(3,401,004)		(3,970,099)	(3,970,099)	(4,739,196)	(4,739,196)
Grand Total		2,772,560	3,237,502		3,360,125	3,360,125	3,362,849	3,362,849

Analysis of Budget Request

Appropriation: 99Z - Cash Operations

Funding Sources: NCA - Assessment Coordination - Cash in Treasury

The Assessment Coordination Department's Cash in Treasury appropriation is funded by proceeds from the sales of property assessment and appraisal publications to parties in the private sector. Tuition is also collected from private citizens who enroll in assessment and appraisal courses conducted by the Department. These resources are used to purchase educational materials, defray printing costs, and pay for evaluations of agency methods and procedures to determine their compliance with guidelines of the International Association of Assessing Officers.

Continuing level of appropriation is the FY2021 Authorized.

The Agency requests to continue appropriation in the amount of \$55,000 for both years of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 99Z - Cash Operations

Funding Sources: NCA - Assessment Coordination - Cash in Treasury

Historical Data

Agency Request and Executive Recommendation

Commitment Item		Historical Data			Agency Request and Executive Recommendation		2022-2023	
		2019-2020 Actual	2020-2021 Budget	2020-2021 Authorized	2021-2022 Agency	2021-2022 Executive	Agency	Executive
Operating Expenses	5020002	0	33,000	33,000	33,000	33,000	33,000	33,000
Conference & Travel Expenses	5050009	0	5,000	5,000	5,000	5,000	5,000	5,000
Professional Fees	5060010	0	17,000	17,000	17,000	17,000	17,000	17,000
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		0	55,000	55,000	55,000	55,000	55,000	55,000
Funding Sources								
Fund Balance	4000005	135,429	155,481		130,481	130,481	100,481	100,481
Cash Fund	4000045	20,052	30,000		25,000	25,000	25,000	25,000
Total Funding		155,481	185,481		155,481	155,481	125,481	125,481
Excess Appropriation/(Funding)		(155,481)	(130,481)		(100,481)	(100,481)	(70,481)	(70,481)
Grand Total		0	55,000		55,000	55,000	55,000	55,000

Expenditure of appropriation is contingent upon available funding.