

ARKANSAS TAXPAYER BILL OF RIGHTS

26-23-201. Title.

This act shall be referred to as the "Arkansas Property Taxpayer Bill of Rights".

26-23-202. Purpose.

(a) It is the intent of this act that the following objectives shall apply to the operation of the property tax system for Arkansas taxpayers:

- (1) To be taxed fairly and assessed equitably throughout the state;
- (2) To have access to information concerning how the system of property taxation works and how their tax dollars are spent;
- (3) To participate in the determination of tax rates or millage rates levied in local taxing units;
- (4) To receive fair and courteous treatment throughout the property tax system;
- (5) To review the reassessments and methodology used in determining the value of their properties and that of comparable properties;
- (6) To receive a prompt response by government officials to inquiries regarding the value of their properties;
- (7) To require government officials or others responsible for the valuation of property to review and correct any measurement error to the nearest foot, clerical error, or other technical error which occurred in the valuation of their properties;
- (8) To be sent a notice setting forth the following:
 - (A) The amount of any change in the value of their properties;
 - (B) The right of the taxpayer to appeal such a change; and
 - (C) The procedures which must be followed on appeal, including the name, title, address, and telephone number of the secretary of the county equalization board to whom the appeal and any supporting documentation should be directed, the deadline for requesting a hearing, and the proof required for adjustment of value;
- (9) To complete all steps in the appeal process before paying any disputed taxes;
- (10) To receive written notification of the outcome of any appeal; and

(11) To recover any overpayment of taxes resulting from erroneous assessments within three (3) years after payment.

(b) The rights enumerated in subsection (a) of this section shall be prominently displayed in each county assessor's and county collector's office in Arkansas.

(c) (1) The provisions of subsections (a) and (b) of this section are goals and objectives only and no person or entity shall have a civil cause of action for any alleged breach or violation of any of these goals and objectives.

(2) However, subdivision (c)(1) of this section shall not be interpreted or construed to limit the rights of any taxpayer under any other law of this state.

26-23-203. Notice procedures.

The following procedures shall be employed to ensure taxpayers receive adequate notice of value changes:

(1) (A) Countywide reappraisals of real property shall be completed no later than July 1 of the year in which the countywide reappraisal is scheduled to be completed.

(B) Original valuations of newly discovered and newly constructed real property shall be completed no later than July 1 of each assessment year;

(2) (A) Notice of value changes shall be sent to affected property owners no later than ten (10) business days after July 1 of the assessment year.

(B) The notice of value changes shall include:

(i) The previous year's full and assessed value, the reassessed full and assessed value, or the new full and assessed value resulting from an original assessment of newly discovered and newly constructed property;

(ii) The time period for meeting with the county assessor or his or her representative to review the new valuation of the taxpayer's property;

(iii) A statement that property owners have the right to appeal the new valuation to the county equalization board;

(iv) The deadline to petition the county equalization board to conduct a hearing to review the contested assessment; and

(v) A summary of laws relating to the criteria established by the Supreme Court to uphold an assessment determination by the county equalization board; and

(3) (A) Property owners shall have the right to have a meeting with the county assessor or

his or her representative for a change in value before petitioning the county equalization board for a hearing.

(B) In order to accommodate property owners, the county assessor or his or her representative shall conduct the informal hearings required by this section after normal business hours at least one (1) day per week.

26-23-204. Tax bill information.

In order to assist property taxpayers to better understand their property tax bills, the following information shall be included on each tax bill sent by the county collector:

(1) The dollar amount of the taxpayer's total tax bill distributed to each taxing unit in the county where the taxpayer's property is taxed;

(2) The millage rate levied by each taxing unit used to determine the tax distribution to each taxing unit and the percentage of the full value of the taxpayer's property that each millage rate levy represents;

(3) The percentage of the full value of the property shall be calculated by multiplying the legal assessment level by the appropriate millage rate levy; and

(4) The sum of the millage rates levied by each taxing unit, the percentage of the full value of the taxpayer's property that the sum of the millage rate levies represents, and the total dollar amount due and billed.

26-23-205. Taxpayer notice.

(a) A county collector shall send a property taxpayer a yearly notice concerning his or her rights under the provisions of Arkansas Constitution, Amendment 79, containing the following:

(1) A statement that the assessed value of a homestead used as a principal place of residence and owned by a taxpayer who is disabled or sixty-five (65) years of age or older shall be the lower of the assessed value at the time the taxpayer qualified for the property tax relief under Arkansas Constitution, Amendment 79, or a later assessed value; and

(2) The county assessor's contact information.

(b) The yearly notice required in subsection (a) of this section may be sent with the taxpayer's tax statement or by separate first-class mail.