

# ATTACHMENT 2.

**Title 14 Local Government**  
Subtitle 2. County Government Chapter  
14 County Government Code  
Subchapter 1-- General Provisions  
A.C.A. § 14-14-110 (2012)

## **14-14-110. Public records.**

(a) Except as provided in subsection (b) of this section, all records and other written materials in the possession of a local government shall be available for inspection and copying by any person during normal office hours.

(b) Personal records, medical records, and other records which relate to matters in which the right to individual privacy exceeds the merits of public disclosure shall not be available to the public unless the person they concern requests they be made public.

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[http://www.arkansas.gov/acd/publications/Assessors\\_Guide\\_3rd\\_Edition\\_eff\\_7-1-09.pdf](http://www.arkansas.gov/acd/publications/Assessors_Guide_3rd_Edition_eff_7-1-09.pdf)

### **Excerpt from the Arkansas Assessment Coordination Department Guide.**

#### INTRODUCTION

With all of the various duties and responsibilities placed on the Assessor by law, he is constantly being called upon to make difficult decisions concerning people's property. These decisions have serious consequences on property owners and their families. The ultimate decision of whether the Assessor was right or wrong in a particular case rests with the court. Therefore, the Assessor must make every attempt to arrive at the most legally correct decision possible.

One problem is that there has never been a comprehensive rewrite of the property tax law in Arkansas. Instead, the legislature has made many changes and additions to the law over the years in attempts to solve various problems and keep up with the changing times. The result is a patchwork quilt of provisions that are sometimes very difficult to work with.

<http://www.arcounties.org/public/userfiles/files/Publications/2010AssessorsManual.pdf>

## **14-18-101. Subdivision of lands -- Filing.**

(a) The owners of land lying beyond the confines of municipal corporations, which have not theretofore been subdivided as additions or subdivisions of any city or town, may have their lands surveyed and divided into numbered plots by a competent surveyor, who shall make a plat thereof.

(b) The plat, when duly certified by such surveyor, shall be filed for record with the recorder of deeds, and a copy of the plat shall be filed with the county assessor of the county in which the lands are situated.

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## 26-2-105. County assessor failing or neglecting to make appraisals.

(a) Any county assessor who shall knowingly or willfully fail or neglect to appraise all moneys, credits, investments in bonds or stocks, and all personal property of whatever description or kind **and to appraise all the real estate and improvements thereon** in the county for which he or she is assessor, according to the provisions of the revenue law for this state, shall be deemed guilty of a misdemeanor. Upon conviction, he or she shall:

- (1) Forfeit all his or her pay as county assessor;
- (2) Be forever disqualified from holding any office of profit or trust in this state;
- (3) Be fined not exceeding one thousand dollars (\$1,000); and
- (4) Be imprisoned in the penitentiary not to exceed one (1) year.

(b) A conviction for a failure or neglect to do his or her duty as county assessor shall in no way relieve him or her from the pains and penalties of perjury if he or she makes oath that he or she has made the assessment according to law.

## 26-3-201. Property subject to taxes generally.

**All property, whether real or personal**, in this state; all moneys, credits, investments in bonds, stocks, joint-stock companies, or otherwise, of persons residing therein; the property of corporations; and the property of all banks or banking companies and of all bankers and brokers shall be subject to taxation. Such property, moneys, credits, investments in bonds, stocks, joint-stock companies, or otherwise, or the value thereof, shall be entered on the list of taxable property for that purpose.

## 26-26-717. Accurate description of all tracts required.

(a) (1) (A) It shall be the duty of each county assessor to make out, from such sources of information as shall be in his or her power, a correct and pertinent description of each tract or lot of real property in his or her county, so that it can be identified and distinguished from any other tracts or parts of tracts.

(B) The county assessor shall place a value on each subdivision of a block, and the improvements thereon, in cities and towns, or additions thereto, notwithstanding the fact that one (1) individual owns the whole block.

(2) (A) When the county assessor shall deem it necessary to obtain an accurate description of any separate tract or lot in his or her county, he or she may require the owner or occupier to furnish it with any title papers he or she may have in his or her possession.

(B) (i) If the owner or occupier, upon demand made for it, shall neglect or refuse to furnish a satisfactory description of the parcel of real property to the county assessor, he or she may employ the county surveyor to make out a description of the boundaries, and location thereof, and a statement of the quantity of land therein.

(ii) The expense of the survey shall be returned by the county assessor to the county

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clerk, who shall add the expense of the survey to the tax assessed upon the real property, and it shall be collected by the county collector of the county with the tax. When collected, it shall be paid on demand to the person to whom it is due.

**(b) (1)** The county assessor shall, in all cases, from actual view or from the best sources of information within his or her reach, determine, as near as practicable, the true value of each separate tract and lot of real property in his or her county, according to the rules prescribed by this chapter for valuing property.

**(2)** The county assessor shall note in his or her plat book, separately, the value of all houses, mills, and other buildings which shall be carried out as a part of the value of the tracts.

## **26-26-718. Duty to account for all realty.**

It is the duty of the several county assessors of the state to correctly describe according to ownership each parcel of real property in the county, and every acre of land or town or city lot must be accounted for on the assessment roll. In instances where real property is exempt from taxation, either under the Arkansas Constitution or because title is vested in the state, this fact must be noted on the assessment roll with the reason for the exemption. The county clerk must likewise in extending taxes account for every parcel of real property within the county.

## **26-26-1901. Definitions.**

As used in this subchapter:

**(1)** "County-wide reappraisal" means a cyclical review program begun pursuant to the terms of this subchapter;

**(2)** "Department" means the Assessment Coordination Department; and

**(3)** "Reappraisal" means the estimating of the value of all taxable real property within the county as of a given date within a given time frame.

Title 15 Natural Resources and Economic Development  
Subtitle 2. Land And Water Resources Generally  
Chapter 21 Land  
Subchapter 5 -- Arkansas State Land Information Board

A.C.A. § 15-21-502 (2012)

15-21-502. Definitions.

**(5)** "Digital cadastre" means the storage and manipulation of computerized representations of parcel maps and linked parcel databases;

15-21-504. Duties, responsibilities, and authority.

(a) The Arkansas Geographic Information Systems Board shall be empowered to:

(1) Provide a strategy for the continuing development of the Arkansas Spatial Data Infrastructure;

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(2) Develop standard metadata reports through the Arkansas Geographic Information Office; and

(3) Direct available funds to mapping and land records modernization projects at various levels of government.

(b) The board shall:

(1) Undertake a continuing study of the land information needs of federal, state, county, and local agencies and private entities in the state;

(2) Review current and projected technology, standards, and collection methods and all statutes pertaining thereto;

(3) Develop strategies and guidelines for spatial data systems and land records modernization; and

(4) Pursue activities that result in coordinated cost-effective programs for spatial data development and distribution.

(c) The board shall coordinate completion and maintenance of shareable statewide framework data, applications of geographic information system technologies, spatial project methodologies, and methods of funding.

(d) (1) The board will develop and implement a program to further the process of land records modernization.

(2) (A) The board, using the technical support provided by the office, shall coordinate the development and maintenance of a statewide digital cadastre system.

(B) The digital cadastre manages and provides access to cadastral information. Digital cadastre does not represent legal property boundary descriptions, nor is it suitable for boundary determination of the individual parcels included in the cadastre.

(C) The board, using the technical support provided by the office, shall coordinate the development and maintenance of a statewide road centerline database.

(D) The board, using the technical support provided by the office, shall coordinate the development and maintenance of a statewide digital orthophotography database with a priority to be taken in leaf-off conditions.

(m) (1) (A) The board may administer a statewide parcel mapping grant program at the direction of the office.

(B) The office shall develop and implement a program to provide funding support to counties to assist in the completion of statewide parcel mapping.

(2) (A) The program shall be supported by funds and appropriations provided by the General Assembly and the counties.

(B) Counties in the state are eligible to apply for a grant under the program to:

(i) Initiate parcel map automation;

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- (ii) Accelerate the completion of parcel map automation; or
- (iii) Support parcel map improvements.