

**PROCEDURES TO APPLY FOR ADJUSTMENT OF PROPERTY
ASSESSMENT BY PROPERTY OWNER OR AGENT OF PROPERTY
OWNER**

APPLICATIONS FOR ADJUSTMENT [A.C.A. 26-27-317]:

- (a) (1) Any property owner or an agent of a property owner may apply in person, by petition, or letter to the secretary of the county equalization board on or before the third Monday in August every 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.
- (b) (1) A property owner or an agent may personally appear before the county equalization board or pursue the appeal by supplying written documentation as to the adjustment desired.

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1. After the tenth (10th) working day in July, the property owner or agent shall contact the County Assessor's office (479) 271-1037, who will schedule a hearing.
 2. Application forms to request a hearing before the board can be obtained from the county clerk's office, county assessor's office, or by downloading the form from this link.
 3. The assessor's office shall schedule a hearing upon receipt of a completed application for adjustment. **The deadline to file an application for a hearing is the third Monday in August (no exceptions).**
 4. The board shall begin hearing appeals no later than the second Monday in August.
 5. At least one (1) day each week, appeals shall be heard after normal business hours to accommodate working property owners.
 6. The 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.
 7. The board's notification shall include:
 - (i) The board's decision;
 - (ii) The right of the property owner to appeal the board's decision to the county court; and
 - (iii) The deadline for petitioning the county court for a hearing.