

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

26-27-317. Applications for adjustment.

(a) (1) Any 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 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 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) 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; and

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

(e) (2) (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, §