

Appealing Property Taxes

Guidebook for ARSSA Members

October 2021

General Information

The Arkansas Assessment Coordination Department is the division of the Arkansas Department of Finance and Administration that regulates property tax.

The AACD website provides several resources for property owners needing assistance with property valuation. According to their website, their mission is "to efficiently promote and oversee fair, equitable and uniform property tax treatment for all taxpayers, local government officials, and school districts within and across all seventy-five Arkansas counties."

Arkansas Assessment Coordination Department (AACD)

arkansasassessment.com

(501) 324-9240

Forms, deadlines, assessment information, How to Appeal, and information on Amendment 79 can be found at the AACD website, arkansasassessment.com

Board Of Equalization Model Uniform Hearing Procedures

<https://www.arkansasassessment.com/media/1304/2019-board-model-hearing-procedures.pdf>

Specific Information for Assessment in Arkansas

How to Appeal Your Property Taxes

1. Contact the appraiser or the appraisal company. If you don't have your appraiser's contact information see Exhibit 1-List of Assessor and Appraiser Companies by County.
2. Provide the documentation that he/she needs to see to explain why the appraised value seems incorrect. **Always try to meet in person or have someone there to represent you.**
3. If the value is not amended, the owner should contact the Equalization Board and schedule a hearing. Provide the same documentation as provided to the appraiser and assessor. See page 3.

How to Contact Your County Assessor

Exhibit 1 Excel Sheet: Assessor and Appraisal Company Info. Go to page 4 or copy and paste this URL to view a list of officials: <https://www.arkansasassessment.com/county-officials/list-of-officials/>

Board of Equalization

Source: Arkansas Assessment Coordination Division 2021 Board of Equalization Seminar PDF July 27, 2021

"The County Assessor and Board of Equalization provide taxpayers with due process of law."

Taxpayers are entitled to Notice and an Opportunity to Be Heard. Assessors and county boards of equalization provide an opportunity for a taxpayer to be heard. The Equalization Board was created with the purpose of equalizing the assessment of property.

County Assessors are required to:

- Provide property owners with notice and an opportunity to appeal if the assessor increases the value of their property for any reason.
- Conduct informal meetings with property owners or their representatives upon request concerning changes in property values.
- Conduct informal meetings after normal business hours if necessary to accommodate property owners. Board of Equalization is also required to accommodate after hours if the appealer requests.

Notes to Review Before Contacting the Equalization Board

- The owner may apply for valuation adjustment in person, through an agent, by petition or by letter to the Board secretary.
- The appeal request must be filed by the 3rd Monday in August. You can file as early as July 1st.
- A property owner or an agent for the property owner may personally appear before the Board or may pursue the appeal by submitting written documents in support of the adjustment. The property owner does not have to personally appear at the hearing.
- The property owner has the burden of proof, showing value by a preponderance of the evidence.
- The Board's decision must be based on the evidence presented at the hearing.
- Equalization Sessions starts on the first Monday in August.

Appeal Hearing Procedures

1. The County Assessor, appraiser, and appraisal company presents evidence considered when valuing the property.
2. The appealing property owner or agent presents any evidence that supports a different value for the property.
3. The Assessor, appraiser, or appraisal company then may rebut the appealing property owner's evidence.

How to Appeal to the the Board of Equalization in Your County

See Exhibit 5: Appeal to County Clerk. Gather that information.

File an appeal and get scheduled for a hearing with your county's Equalization Board. See Exhibit 3 for contact information to your county's Equalization Board.

Note: File the appeal as soon as you can. There may be a delay in meeting with the appraiser and you could miss the deadline to appeal. The cut off date to file an appeal is the third Monday in August each year.

Exhibit 2

Suggested List of Items to Present to the Appraiser and Equalization Board in Support of Inaccurate Property Valuation

Remember to build good rapport with each person along the way. Try to meet with the Board of Equalization, Appraiser, and Appraisal Company in person or have a person represent you.

Present photos if there is damage or deterioration. Also make sure the measurements on all improvements are correct.

Use comp sales if possible or an appraisal if you have one. If you can't find similar comp sales on storage facilities, use similar type land sales.

Present what the cost was to construct it, but make sure the appraiser gives you credit for yearly depreciation.

You should never provide income unless it is to your advantage. They may ask for it, but you aren't required to give it.

Appraisal Company Contact Information

Arkansas CAMA Technology

Tom Scott

38 W Trenton, Suite 101 Fayetteville, AR 72701

tscott@arcamatech.com 479-587-9055 ext 118 501-791-1930 501-529-6750

Delta Mass Appraisal Services

Tommy Fisher

P O Box 504 England, AR 72046

deltamass@sbcglobal.net

501-803-0500

501-803-0500

501-951-7171

TriMark formerly Miller & Associates Appraisal Services

Mark Eubanks

4685 Lonesome Dove Trail Benton, AR 72019

eubanks36@yahoo.com

501-317-7410

501-317-7410

Total Assessment Solutions (TASC)

Hardie Reynolds, CAE PO Box 499 Glenwood, AR 71943

hardie@totalassessments.com

870-356-4511

Appraisal Company Abbreviations Key

Delta Mass Appraisal :Delta Mass
 Total Assessment Solutions Corp :TASC
 In-House: In House
 Arkansas CAMA Technology: ACT

Co_Num	County	Year	Plan_Years	Parcel_Count	Assessor	Appraisal_Company
1	Arkansas	2023	5	15558	Marcia Theis	Delta Mass Appraisal
2	Ashley	2023	5	19411	Beth Rush	Delta Mass Appraisal
3	Baxter	2022	5	37348	Jayme Nicholson	Total Assessment Solutions Corp
4	Benton	2021	5	143832	Roderick Grieve	In-House
5	Boone	2021	5	29891	Brandi Diffey	In-House(Total Assessment Solutions Corp)
6	Bradley	2025	5	12703	Krystle Hays	Total Assessment Solutions Corp
7	Calhoun	2025	5	9679	Teresa Carter	Total Assessment Solutions Corp
8	Carroll	2022	5	25075	Jeannie Davidson	Arkansas CAMA Technology
9	Chicot	2024	5	11792	Faye Tate	Total Assessment Solutions Corp
10	Clark	2025	5	20022	Tosha Horton	Total Assessment Solutions Corp
11	Clay	2023	5	14615	Tracy Gurley	In-House(Total Assessment Solutions Corp)
12	Cleburne	2022	5	31078	Judy Land	Arkansas CAMA Technology
13	Cleveland	2024	5	11184	Barbara Reeves	Delta Mass Appraisal
14	Columbia	2023	5	26054	Voyles Martin	Total Assessment Solutions Corp
15	Conway	2022	5	18095	Mark Stobaugh	Arkansas CAMA Technology
16	Craighead	2022	5	49620	Hannah Towell	Delta Mass Appraisal
17	Crawford	2023	5	33686	Sandra Heiner	Arkansas CAMA Technology
18	Crittenden	2025	5	26805	Kimberly Hollowell	Delta Mass Appraisal
19	Cross	2025	5	12209	Sherri Williams	Arkansas CAMA Technology
20	Dallas	2024	5	11702	Vanessa Pierce	Total Assessment Solutions Corp
21	Desha	2022	5	12404	Jessica Ferguson	Delta Mass Appraisal
22	Drew	2021	5	16042	Cheri Adcock	Arkansas CAMA Technology
23	Faulkner	2021	5	59575	Krissy Lewis	Total Assessment Solutions Corp
24	Franklin	2021	5	14579	Cathy Bennett	Arkansas CAMA Technology
25	Fulton	2021	5	31820	Brad Schaufler	Total Assessment Solutions Corp
26	Garland	2022	5	77883	Shannon Sharp	Arkansas CAMA Technology
27	Grant	2021	5	15268	Kristy Pruitt	Miller & Associates
28	Greene	2021	5	25561	Jane Wheeler Moudy	In-House(Delta Mass Appraisal)
29	Hempstead	2021	5	18665	Kim Smith	Arkansas CAMA Technology
30	Hot Spring	2021	5	22513	Blake Riggan	Total Assessment Solutions Corp
31	Howard	2024	5	9984	Debbie Teague	Total Assessment Solutions Corp
32	Independence	2025	5	28782	Diane Tucker	In-House

33	Izard	2021	5	29341	Tammy Sanders	In-House(Arkansas CAMA Technology)
34	Jackson	2024	5	13306	Diann Ballard	Arkansas CAMA Technology
35	Jefferson	2023	5	51163	Yvonne Humphrey	In-House(Arkansas CAMA Technology)
36	Johnson	2025	5	17074	Jill Tate	Total Assessment Solutions Corp
37	Lafayette	2024	5	12712	Billie Jo Pierson	Arkansas CAMA Technology
38	Lawrence	2023	5	16562	Becky Holder	In-House(Delta Mass Appraisal)
39	Lee	2024	5	10979	Becky Hogan	Delta Mass Appraisal
40	Lincoln	2025	5	10808	Amy Harrison	Arkansas CAMA Technology
41	Little River	2022	5	13545	Allie Rosenbaum	Arkansas CAMA Technology
42	Logan	2025	5	18506	Shannon Cotton	Total Assessment Solutions Corp
43	Lonoke	2021	5	39469	Donna Pedersen	Total Assessment Solutions Corp
44	Madison	2021	5	18737	Will Jones	Arkansas CAMA Technology
45	Marion	2021	5	17379	Tonya Eppes	Delta Mass Appraisal
46	Miller	2025	5	26095	Nancy Herron	Total Assessment Solutions Corp
47	Mississippi	2022	5	27974	Harley Bradley	Delta Mass Appraisal
48	Monroe	2025	5	8484	TBA	Delta Mass Appraisal
49	Montgomery	2023	5	10261	Tammy McCarter	Arkansas CAMA Technology
50	Nevada	2024	5	11980	Pam Box	Arkansas CAMA Technology
51	Newton	2022	5	10554	Steven Willis	Total Assessment Solutions Corp
52	Ouachita	2025	5	25452	Debbie Lambert	Total Assessment Solutions Corp
53	Perry	2022	5	9674	Amanda Hawkins	Arkansas CAMA Technology
54	Phillips	2024	5	21046	Jerome Turner	Delta Mass Appraisal
55	Pike	2022	5	10767	Rebecca Alden	Total Assessment Solutions Corp
56	Poinsett	2022	5	19275	John Hutchison	In-House(Total Assessment Solutions Corp)
57	Polk	2023	5	17596	Jovan Thomas	In-House
58	Pope	2021	5	34029	Dana Baker	Total Assessment Solutions Corp
59	Prairie	2025	5	9654	Jeannie Lott	Arkansas CAMA Technology
60	Pulaski	2022	5	174769	Janet Ward	In-House
61	Randolph	2021	3	16775	Stacy Ingram	Arkansas CAMA Technology
63	Saline	2022	5	74732	Bob Ramsey	Miller & Associates
64	Scott	2021	5	9857	Terri Churchill	Total Assessment Solutions Corp
65	Searcy	2022	5	11885	Randy Crumley	Total Assessment Solutions Corp
66	Sebastian	2025	5	56876	Zach Johnson	Total Assessment Solutions Corp
67	Sevier	2025	5	11808	Sheila Ridley	Total Assessment Solutions Corp
68	Sharp	2023	3	45084	Kathy Nix	Total Assessment Solutions Corp
62	St. Francis	2022	5	19427	Craig Jones	Delta Mass Appraisal
69	Stone	2021	5	14158	Heather Stevens	Total Assessment Solutions Corp
70	Union	2023	5	40277	Vicki Deaton	Total Assessment Solutions Corp
71	Van Buren	2025	5	32768	Emma Smiley	Total Assessment Solutions Corp

72	Washington	2023	3	99507	Russell Hill	Arkansas CAMA Technology
73	White	2021	5	46491	Gail Snyder	Total Assessment Solutions Corp
74	Woodruff	2025	5	8724	Leslie Collins	Arkansas CAMA Technology
75	Yell	2021	5	17573	Sherry Hicks	Total Assessment Solutions Corp

Information as of Jan 1 2021

Note: Some In House counties have contracted reappraisal managers, indicated by a company name in parenthesis, some In House counties have one on staff. Assessors can NOT by law be the reappraisal manager.

General Notes

An appeal to the Equalization Board can be entered between July 1st and the 3rd Monday in August.

Appeals to the Equalization Board are made to the county clerk, whom is the acting secretary to the Equalization Board.

File an appeal to the Board of Equalization prior to meeting with the county appraiser. If the county appraiser gets everything resolved to your satisfaction you can cancel with the Board of Equalization.

If the county appraiser or the Board of Equalization did not get everything resolved to your satisfaction, you have the right to appeal to the County Court, but you must have an attorney represent you.

You also have the right to appeal further to the circuit court.

Exhibit 5

SAMPLE COUNTY COURT APPEAL PETITION:

IN THE COUNTY COURT OF _____ COUNTY, ARKANSAS

IN THE MATTER OF THE APPEAL
OF TAX ASSESSMENT VALUATION
BY THE BOARD OF EQUALIZATION

COUNTY COURT CASE NO. _____

PETITION TO APPEAL BOARD OF EQUALIZATION DETERMINATION

COMES now _____, ("Petitioner")*** and for their Board of Equalization

Appeal, do hereby state:

1. Petitioner states that they are the owner of the following parcels (the "Parcel(s)"):
 - a. Parcel No. _____;
 - b. Parcel No. _____;
 - c. Parcel No. _____;
 - d. Parcel No. _____;
 - e. Parcel No. _____;

(If more than five (5) parcels are being appealed, add the parcel(s), the value(s) placed on the parcel(s), and what you believe their value(s) should be, to a separate page and include them with this document.)

2. The _____ County Tax Assessor ("Assessor"), duly assessed the Parcel(s) at the total value(s) of:

- a. Value-\$ _____;
- b. Value-\$ _____;

c. Value-\$_____;

d. Value-\$_____;

e. Value-\$_____;

3. Petitioner further states that Petitioner will prove by a preponderance of the evidence the true and correct value of the Parcel(s) for ad valorem tax purposes as prescribed by law;

4. Petitioner believes that the valuations for the Parcel(s) should be lowered.

5. Petitioner believes the fair market value for the Parcel(s) should be:

a. Value-\$_____;

b. Value-\$_____;

c. Value-\$_____;

d. Value-\$_____;

e. Value-\$_____;

6. Petitioner's reason(s) for this belief are as follows:

7. Petitioner's supporting documentation is attached to this Petition.

WHEREFORE, Petitioner prays that this Honorable Court review the assessment(s) placed on the Parcel(s), as compared to properties of like value, and that the assessed valuation(s) placed on Petitioner's property be reduced as specified in Paragraph five (5) of this Petition, or to such other sum as this Court shall deem just an equitable.

By: _____

Subscribed and sworn before me this _____ day of _____, 20_____.

County Clerk

By: _____

Petitioner's Mailing Address and Contact Information:

*** If the Petitioner is a natural person, or a group of persons, then an individual who is the Petitioner, or one of the Petitioners, **can** file the Petition. However, if the Petitioner is not a natural person, or a group of persons, an attorney **MUST** file this Appeal, as a corporation cannot represent itself in court, including county court, and to do so would constitute the unlicensed practice of law. For further information, see the case of Stephens Production Company v. Bennett, 2015 Ark. App. 617.***

PETITION TO (Insert your County) COUNTY EQUALIZATION BOARD

2021

Name of Owner

Address of Owner City State Zip

E-mail address

Phone Numbers

Parcel Number	Legal Description (Section, Township & Range, or Lot & Block Number)
1)	
2)	

Assessed Value By Owner 100% of Actual Value	Value By Assessor
1)	
2)	

State of Arkansas
County of _____

I do solemnly swear or affirm that I have rendered a true and complete list of all real property subject to taxation in said section or block indicated that I am required by law to list in my own name or right or that of any other person for whom I may desire or be required by law to list for taxation, and that I have made true and perfect answers to any and all questions that have been demanded of me with reference to the amount, kind quality and value of such property or any other proper inquiry by which the true value of my property may be ascertained, so help me God.

Owner or Agent

All applications shall be made to the board, c/o County Clerk's Office, on or before the third Monday in August. For questions concerning your assessment, please call your county clerk.