

Assessment Coordination Division of  
Arkansas Department of  
Finance & Administration  
2022

Annual Report

June 15, 2022

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Director



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STATE OF ARKANSAS  
**Department of Finance  
and Administration**

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Greetings and welcome to the Arkansas Assessment Coordination Division's 2022 Annual Report.

A division of the Arkansas Department of Finance and Administration, AACD's mission is to ensure fair, equitable, and uniform assessment of property for taxation throughout Arkansas. AACD is responsible for providing guidance, education, and training to County Assessors and their staff, boards of equalization, and other county and state officials. AACD in addition, assists County Assessors with the assessment of property for taxation, a primary function of the agency since it was first formed by the General Assembly in 1909.

In this report, AACD has included a brief summary of the property tax system in Arkansas, data specific to each of the 75 counties in Arkansas, and an overview of AACD's functions. We hope that you find the enclosed information helpful and welcome your remarks, inquiries, and suggestions.

Please do not hesitate to contact our office if you would like to discuss this report. We are available at your convenience.

We are honored to serve the people of Arkansas.

With Highest Regards,

Sandra Cawyer  
Director

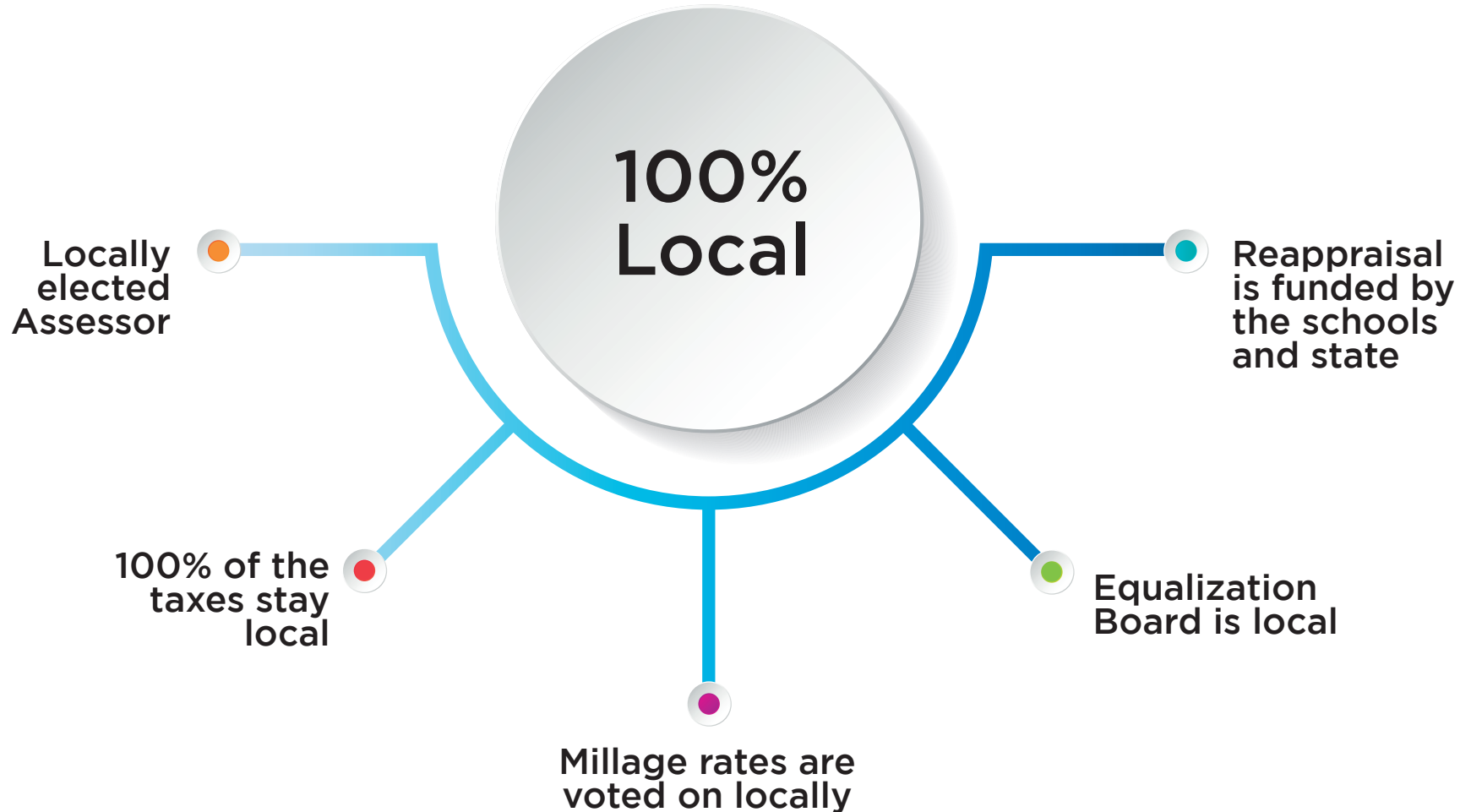
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The Director would like to thank the County Assessors, ad valorem professionals, DFA, and ACD staff who helped with this report.

Graphics provided by The Communications Group.

# Did you know property taxes in Arkansas are...



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# County Assessor

## Locally Elected

Administratively responsible for office

### Primary Duties of the Assessor



Each Assessor employs a Reappraisal Manager who is the state certified professional responsible for the reappraisal quality

## Typical Duties

- Reappraisals
- Real Estate Records
- Amendment 79 - Homestead credit
- Personal Property
- Business Personal Property
- Producing Minerals
- Special Improvement Districts
- General Administration
- Taxpayer Communication
- GIS Mapping
- Deeds
- Exemptions
- Required Reporting

Number of employees:  
(not including the Assessor)  
Maximum: 108  
Average: 10  
Minimum: 1

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# How does the Assessor determine the value of a property?

Three methods to value\*



\*as recognized by IAAO the International Association of Assessing Officers provides education, technical standards, methods and procedures, and many other resources to the property valuation and tax policy community.

Agricultural property in Arkansas is **NOT** valued at market value. In recognizing its importance, Arkansas Constitution requires a lower than market valuation based on the productivity potential of the soil.

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# Arkansas Assessments by the Numbers



Classification by type is for property tax purposes.  
Utility assessments are provided by the Arkansas Public Service Commission.

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# Who benefits from property taxes?



## Taxing Entities:

### School Districts

Approx. 80%

This is out of every dollar in taxes collected

### Counties

Approx. 15%

Roads  
Libraries  
Police Departments  
Fire Departments

### Cities

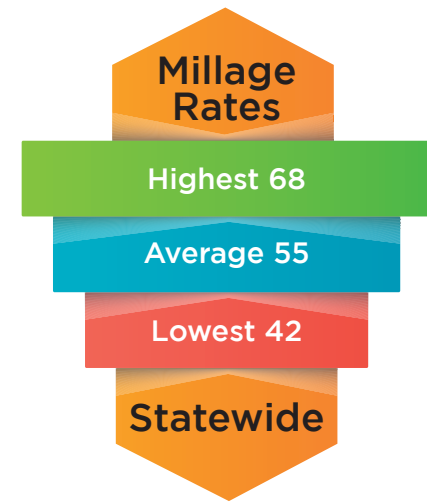
Approx. 5%

Roads  
Libraries  
Police Departments  
Fire Departments

## Special Districts

Volunteer Fire Districts  
Water/Drainage Districts

These districts can utilize the county offices to assign and collect district fees



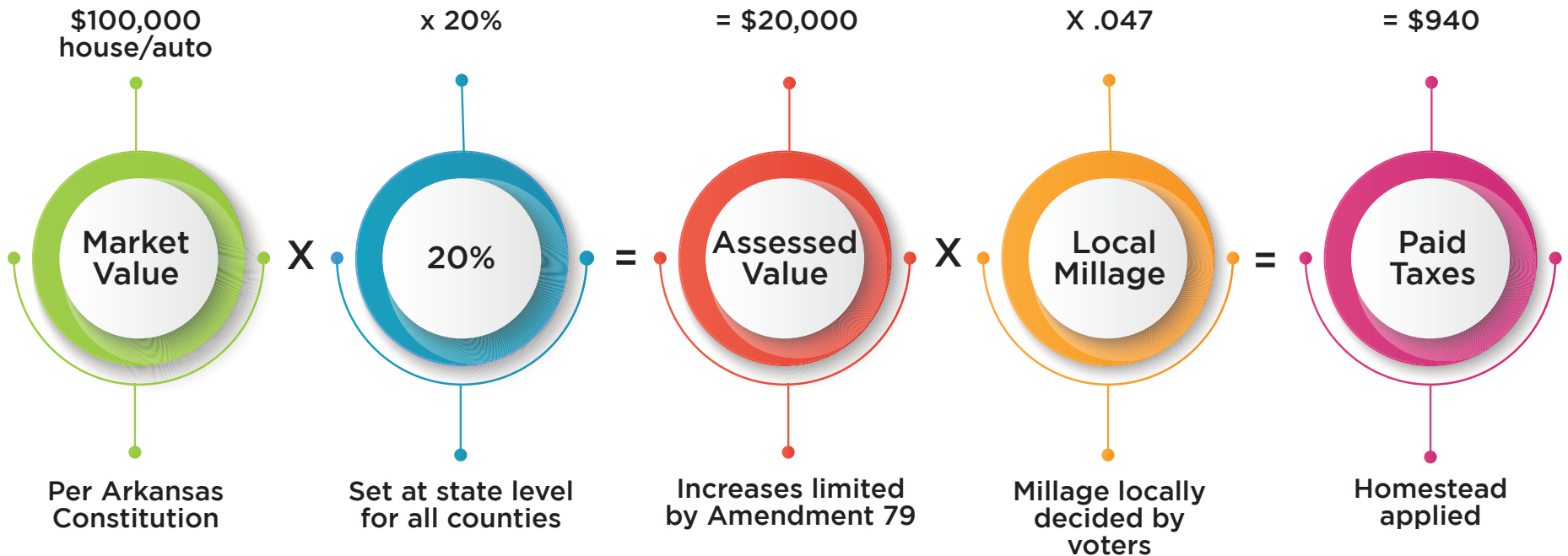
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# How are my taxes calculated?

## Market Value:

the most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale



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# Assessment Coordination Division

## Training and Education

County and Contractor Employees  
Level 4 State Certified Appraisers  
Appraisal Managers  
IAAO Designees

## Oversight/Assistance

Taxpayer and County Officials  
Contractors  
CAMA Computer Assisted  
Mass Appraisal Software  
Consolidated Data Acquisition

## Oversight/Audit

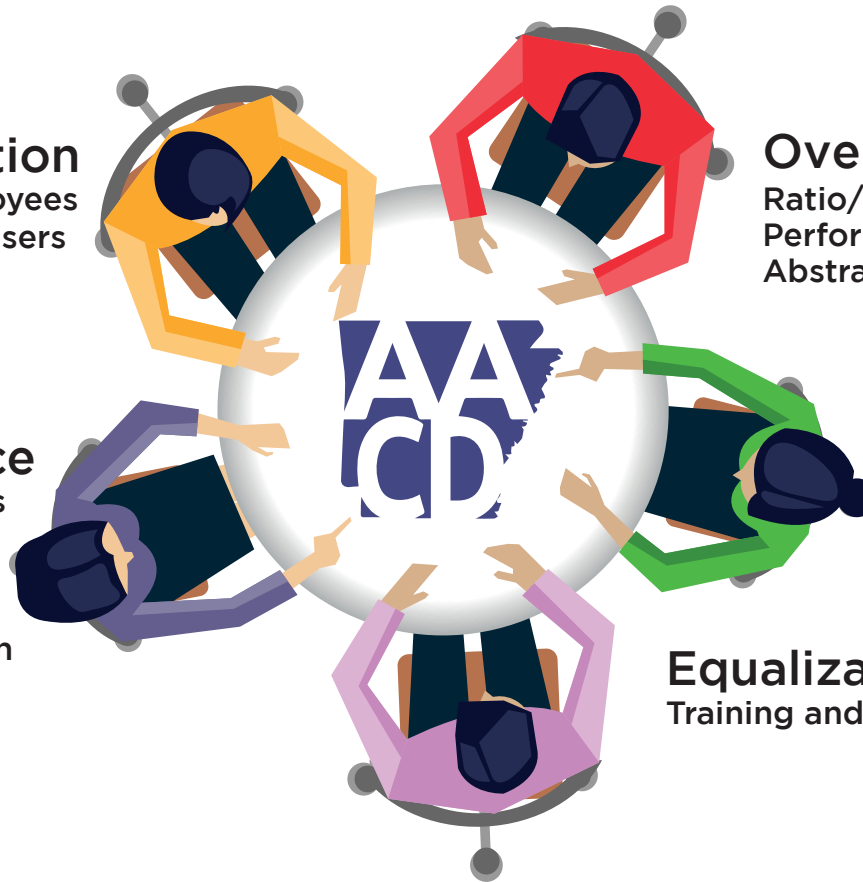
Ratio/Statistical Testing  
Performance Audits  
Abstracts Reporting

## Advisory Groups

Workgroup  
Best Practices Groups

## Equalization Boards

Training and Support



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Act 823, Acts of 2021, Certification

Assessment Coordination Division of the Arkansas Department of Finance and Administration has promulgated no new agency guidelines or amendments to any existing agency guidelines that would require disclosure and description pursuant to Act 823, Section 2, Acts of 2021 or Act 129, Section 12, Acts of 1927 codified at Arkansas Code § 26-24-121(a)(1).

# Introduction

The Assessment Coordination Division is a division of the Arkansas Department of Finance and Administration. AACD's 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.

The General Assembly has directed AACD to confer with, advise, and direct local officials with their respective duties assessing property for ad valorem taxation. While property taxes are locally assessed, administered, collected, and dispensed by each county, the equity of the assessments within the county and between counties is of statewide importance and the constitutional standard.

The report that follows contains a brief overview of AACD's duties and responsibilities, and a brief overview of the property tax system administered by the counties in Arkansas. AACD is a unique agency in that it has many rolls within the system including regulatory, education and training, statistical and performance testing, and more.

As with any report of this type, information may not be all inclusive. If you have more questions or need additional information, please do not hesitate to contact us.

Website <https://www.arkansasassessment.com/>

Email [ACDAdministration@groups.arkansas.gov](mailto:ACDAdministration@groups.arkansas.gov)

Phone 501-324-9240

# Brief History of Ad Valorem Tax in Arkansas

Throughout its history, Arkansas has always taxed property based on its value. The 1836 Arkansas Constitution provided that “all property subject to taxation shall be taxed according to its value—that value to be ascertained in such manner as the General Assembly shall direct, making the same equal and uniform throughout the State.” The General Assembly quickly created the office of County Assessor to assess property for taxation, and the basic system continues today.

The Arkansas Constitution of 1874, the state’s current organic document, is nearly identical to the taxing provision in the 1836 constitution: “All real and tangible personal property subject to taxation shall be taxed according to its value, that value to be ascertained in such manner as the General Assembly shall direct, making the same equal and uniform throughout the State.” Article 16, Section 5(a). The Arkansas Supreme Court has long held that the term “value” in the Arkansas Constitution means the current market value of the property. *Ark. Public Serv. Comm v. Pulaski County*, 266 Ark. 64, 582 S.W.2d 942 (1979).

Since at least 1955, County Assessors generally calculate taxes based on twenty percent of the current market value of the property and then multiplying the assessed value by the millage rate in that taxing district. Act 153, Acts of 1955 codified at Ark. Code Ann. § 26-26-303. Since passage of Act 1185 in 1999, assessors have used computer assisted mass appraisals to determine market value of real property for taxation. Counties cyclically reappraise real property every three or five years depending on the rate of growth in property values in the county. Most counties contract with private appraisal companies to reappraise property for taxation purposes. A dozen counties reappraise property in-house. In both cases, the reappraisal is financed via the Arkansas Real Property Reappraisal Fund created by Act 1185. Ark. Code Ann. § 26-26-1907.

# Funding and Revenue Sources

## **State Operations Fund**

The 93rd Arkansas General Assembly funded the Assessment Coordination Division of the Department of Finance & Administration for fiscal year 2022 in Act 152 of the 2022 Fiscal Session of the legislature. Act 152 has an effective date of July 1, 2022. AACD's Fiscal Year 2022 budget is \$3,477,849.

The 93rd Arkansas General Assembly funded the Assessment Coordination Division of the Department of Finance & Administration for fiscal year 2021 in Act 726 of the 2021 Regular Session of the legislature. Act 726 became effective date on July 1, 2021. AACD's Fiscal Year 2021 budget is \$3,475,125.

## **County Assessors' Continuing Education Trust Fund**

The County Assessors' Continuing Education Trust Fund is funded from fees of the office of each County Assessor. The Quorum Court of each county shall appropriate \$600 annually for the Fund which shall be used exclusively for the establishment and operation of a continuing education program for County Assessors and for paying the meals, lodging, registration fees, and mileage incurred by County Assessors who attend the educational program. Ark. Code Ann. § 19-5-944.

## **AACD Cash Fund**

The Cash Fund created from the sale of manuals and educational materials. AACD uses the proceeds of the manual sales to replenish the Cash Fund and to fund participation in additional educational programs.

## **Arkansas Real Property Reappraisal Fund**

Laws on property taxation in Arkansas have been in constant change throughout the years. Arkansas voters approved Amendment 59 to the Constitution in 1980 as a result of the court-ordered reassessment to keep real property taxes from rising exorbitantly. The General Assembly thereafter enacted Act 848 of 1981 [A.C.A. 26-26-401 et. seq.] as the enabling legislation for Amendment 59.

Each of the 75 counties in the State of Arkansas are responsible for a cyclical county-wide reappraisal of property for tax purposes. Each county is required to appraise all market value real estate normally assessed by the county assessor at its full and fair market value in accordance with Arkansas Code 26-26-1902. Depending on the rate of real property value growth – a county is either on a 3 year or a 5-year cycle for a complete reappraisal of real property.

The Arkansas Real Property Reappraisal Fund finances the reappraisal – established by Act 1185 of 1999 and codified as Arkansas Code 26-26-1907. The counties and professional reappraisal companies use the proceeds of the fund to pay for the reappraisal of real property in lieu of real property reappraisal funding by the local taxing units in each county of the state.

In reality the tax entities are still paying for nearly all of the reappraisal since the funding source of \$14,250,000 of the cost is withheld from state funds that would otherwise flow to schools, counties, and cities. The State Treasurer withholds 76% of the amount from the Department of Education

Public School Fund Account; 16% of the amount from the County Aid Fund; and 8% of the amount from the Municipal Aid Fund and credits the amounts to the Arkansas Real Property Reappraisal Fund [Act 41 of 2016, Section 7 Special Language – included in the Arkansas Assessment Coordination Department budget act each year]. The other \$1.5 million of the current fiscal year (2017) appropriation of \$15,750,000 for Real Property Reappraisal will come from the State of Arkansas Miscellaneous Agencies Fund [Act 41 of 2016, Section 9 Special Language]. However, the proportion that an entity pays is not necessarily the same proportion that the entity would pay if they were reimbursing the county direct for their share of the reappraisal costs.

Funding to any county for property reappraisal is for actual appraisal cost, up to a maximum of \$7 per parcel, per year. Counties must use other taxing unit sources of revenue to provide for the cost of real property reappraisals if the cost exceeds \$7 per parcel as Act 41 of 2016, Section 8 Special Language states – special language of this sort is found in each annual budget Act of AACD.

There is nothing in the law that prohibits a county from charging each tax entity their proportionate share of the cost exceeding \$7 per parcel on a monthly basis in order to keep the County Property Reappraisal Fund from running a negative balance.

# Publications, Guidelines, and Datasets

As part of its role in fair, equitable, and consistent valuations for all 75 counties, AACD publishes various Guidelines and Instruction manuals to assist counties and contractors. AACD also purchases and distributes several datasets. This allows AACD to leverage its bulk purchasing options to help save the counties money, while insuring consistent data statewide.

Guideline	Assessor's Real Estate Manual (Residential)
Guideline	Marshall-Swift Real Estate Manual (Commercial)
Guideline	Manufactured Housing Manual - J. D. Power/NADA
Guideline	Performance Audit Guidelines
Guideline	Billboard Valuation Guide
Guideline	Cellphone Tower Guidelines
Guideline	Agricultural Land Valuation Guideline (mandatory by A. C. A. 26-26-407)
Guideline	Mineral Guidelines (Real)
Guideline	Mineral Guidelines (BPP)
Guideline	Rollback Assistance (County Clerks & Assessor)
Guideline	Commercial Personal Property Manual
Guideline	Commercial Personal Property Fixed Asset Checklist
Guideline	Training and Designation Program
Guideline	Board of Equalization Meeting Guide
Guideline	Designation Payments Guidelines
Guidance	Summary Reports - (ADE)
Guidance	Best Practices Advisory Groups
Publication	Millage Book
Dataset	Aircraft - Aircraft Bluebook/Aviation Week
Dataset	Automobile - J. D. Power/NADA
Dataset	Farm Equipment - Red Iron
Dataset	Marine - J. D. Power/NADA
Dataset	Powersport - J. D. Power/NADA
Dataset	RV - J. D. Power/NADA
Dataset	Trailers - J. D. Power/NADA
Dataset	Manufactured Homes - J. D. Power/NADA
Instructions	Ratio Studies Standards - IAAO
Instructions	Reappraisal Contract
Instructions	In-House R/A Planning Process (includes staffing, budgeting, rule compliance)
Instructions	Abstract Instructions (Assessors Abstract, EQ-Board Abstract & Final Abstract)



# Standards, Ratio Studies, & Field Audit

Standards in Arkansas are based on standards and procedures recommended by the International Association of Assessing Officers (IAAO) and Arkansas law. Sound statistical testing and measures insure accurate reappraisals.

## Standards

CAMA Standards -Computer-Assisted Mass Appraisal (CAMA)—A system of appraising property, which incorporates computer-supported statistical analyses such as multiple regression analysis and adaptive estimation procedure to assist the appraiser in estimating value.

## Ratio Studies

To evaluate the accuracy and uniformity of assessments within each county, the Arkansas Assessment Coordination Division (AACD) conducts an annual Ratio Study. This Study measures the relationship between assessed values and the actual sales price.

The annual Ratio Study is a statutory requirement (A.C.A. § 26-26-304) and is performed on every county that finished a reappraisal cycle during a given year.

This study is used to evaluate the accuracy and uniformity of assessments within Arkansas counties to ensure compliance with State and IAAO standards. The study uses standard statistical measurements to determine the relationship between the assessed values and actual sale prices (market value).

As a mathematical expression, a sales ratio is the assessor's assessed value of a property divided by its actual sales price, as seen here:

Sales Ratio = Assessed Value / Actual Sales Price

Sales Ratio Studies grade the quality of a county's reappraisal project by looking at two key performance indicators, assessment level and assessment uniformity. Assessment level is a measure of accuracy and assessment uniformity is a measure of equity.

Since all assessments have an effective date of January 1st, it is on this date that the reappraisal values should most closely reflect market prices.

## Field Audit

Valuations which are the basis for property assessments must be derived from data that is sufficiently detailed, complete, accurate, and timely. Performance audits are an essential tool in verifying that the various data meet the appropriate standards. Arkansas Statute (A.C.A. § 26-26-1904 & 1907) mandates that AACD develop standards for property assessment and function in an oversight role to ensure that those standards are met. To this end, AACD Field Audit operates in the

counties to verify that all aspects of property assessment are being conducted in a manner compliant with the standards of best practice.

The Performance Audits conducted vary depending on the point in the reappraisal cycle of the subject county, the property type being audited, and the function in the assessment process being audited. Performance Audits are generally based on a randomized sample of work documented as complete since the prior audit and include a systematic review of the Assessor's records and often requires AACD Auditors to physically visit the site of the property.

In 2021, the AACD Real Estate staff of 10 Field Auditors conducted on-site inspections of 9,225 parcels of real estate, verified the accuracy of 3,021 deed entries, and conducted valuation audits in the 20 counties that reappraised in 2021. Those valuation audits included reviewing 7,582 agricultural land classifications, inspecting and reporting on 40 neighborhoods' valuation procedures, monitoring sales validation procedures by reviewing 1,312 disqualified transactions, reviewing changes made as the result of informal valuation appeals of 572 properties, and a review of 338 zero-dollar sales price deeds in the 17 counties that reappraise in 2022. AACD Personal Property audit staff coordinated the review of 2,250 motor vehicle assessments for accuracy statewide. Additionally, the AACD Personal Property staff of 2 Field Auditors reviewed the accuracy of assessments of 1,860 businesses, including conducting on-site reviews, in all 75 counties of the state.

# AACD Education Program

The Arkansas Training and Designation Program has been designed by the Arkansas Assessment Coordination Division (AACD) as directed by Act 48 of 1980. The training consists of both AACD and International Association of Assessing Officers (IAAO) courses.

IAAO Courses are sponsored by the AACD and offered free to county officials and employees. These courses explore fundamental ad valorem tax appraisal and administration and serve, in combination with the AACD Courses, as a foundation for improving property assessments in Arkansas. AACD courses instruct property assessment employees in the application of state standards and practices and define IAAO standards in the local context.

The AACD Training & Designation program is for those who are in the mass appraisal field, the courses are designed for the Assessor's County Employees and the Mass Appraisal Contractor Companies who work for the counties in the State of Arkansas.

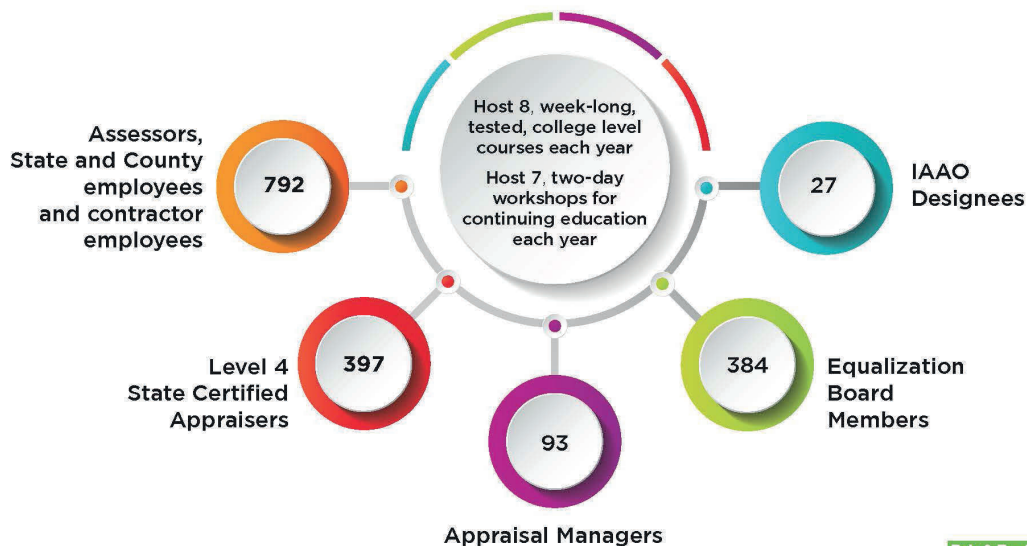
## Other Training and Education:

Annual

- Equalization Board training
- Abstract/Rollback Assistance
- Continuing Education Classes and Workshops
- Appraisal Mangers Seminar

Newly Elect Seminar every 4 years

## AACD Training and Education As Required by Statute



# Real Property

**Real Property** - Under Arkansas law, A.C.A. § 26-1-101, real property is defined as “Not only the land itself, whether laid out in town lots or otherwise, with all things therein contained, but also all buildings, structures, improvements, and other fixtures of whatever kind thereon and all rights and privileges belonging or in anywise appertaining thereto,”.

**What is an Appraisal?** An appraisal is an estimate of value of a property in terms of money.

Single-property appraisal is the systematic appraisal of properties one at a time. This is normally done when you buy or sell a property.

Mass appraisal is valuing a group of properties, in our case all the properties in a given county, as of a given date, using standard methods, employing common data, and allowing for statistical testing. This is what the county Assessor is tasked with doing under Arkansas statutes.

**Market Value** - A.C.A. § 26-26-1202 states that each parcel of real property shall be valued at its true Market Value in money (excluding agricultural real property)

Market Value is internationally recognized and defined as: the most probable price (in terms of money) which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus (e.g. a family sale, or having additional personal property included). Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

- The Buyer and Seller are typically motivated
- Both parties are well informed or well advised, and acting in what they consider their best interests
- A reasonable time is allowed for exposure in the open market
- Payment is made in terms of cash in United States dollars or in terms of financial arrangements comparable thereto
- The price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale

## Residential Real Property

Residential property includes single family residences, duplexes, triplexes, mobile homes, condominiums, town homes, etc.

## Commercial Real Property

Commercial property refers to land or buildings that are intended to generate profit, and includes office space, retail, hotels/motels, medical office, and multifamily housing.

## **Industrial Real Property**

Industrial property includes manufacturing facilities, storage facilities, distribution warehouses, etc.

## **Agricultural Real Property**

All agricultural lands in the state including cropland, pastureland, and timberland are given special classification by the state constitution (Amendment 59). Such land is to be valued based on its use. It is not based on its market value. This use valuation, as it is called, is designed to protect, and preserve such land. The state in rendering this classification recognizes the importance of crops and farming, the production of livestock, and a managed forest for the betterment of all the people of the state.

Agricultural land, pastureland, and timber land valuation is based on the potential productivity of the soil. Agricultural land, pastureland, and timber land guidelines are developed based on the typical or most probable use of the soils in the region. The Assessment Coordination Division utilizes the NRCS (Natural Resource and Conservation Service of the USDA) Soil Survey for each county in the state of Arkansas in its valuation process and for its soil classification.

## **Mineral Real Property**

Producing Mineral Interests are assessed for Ad Valorem purposes as Real Property and at Market Value in regard to Arkansas Law, Rules and Guidelines. Market Value is the price a willing buyer, from the open market, would pay for your Mineral Interest in current prevailing market conditions as of the assessment date, January 1.

# Three Approaches to Value

The International Association of Assessing Officers (IAAO) in their Standard on Mass Appraisal of Real Property directs that most applicable approaches to value which should be considered for assessing property for tax purposes are the Cost Approach, the Sales Comparison Approach, and the Income Approach. (IAAO is a nonprofit educational and research association of professionals in property tax assessment and administration and since 1938 IAAO Technical and Professional Standards have guided property assessment professionals all over the world in best-practices.)

Your county Assessor and their appraisers use one or more of the Three Approaches to Value, to produce appraisals that are used by the Assessor to estimate fair market value for property tax purposes.

## **Cost Approach to Value**

The cost approach to value in its simplest form is replacement cost new minus depreciation. Expanded it is the cost to acquire the land plus, the cost of the improvements, minus any accrued depreciation equals value. Depreciation is a loss in value from any cause, and can take the form of physical deterioration, functional obsolescence, or economic obsolescence. The underlying premise of the cost approach is that 'a potential user of real estate won't, or shouldn't, pay more for a property than it would cost to build an equivalent.'

## **Sales Comparison Approach to Value**

The sales comparison approach is directly rooted in the real estate market. The value of the subject property is equal to the sales prices of comparable properties plus or minus any adjustments. The sales comparison approach compares a piece of property to other properties with similar characteristics that have been sold recently. The sales comparison approach considers the effect that individual features have on the overall property value, meaning that the total value of the property is a sum of the values of all its features.

## **Income Approach to Value**

The income approach quantifies the present worth of future benefits associated with ownership of the real estate asset. The income approach comes in two different forms: net income approach and gross income approach. Net income is what is left over after vacancy and collection loss and allowable expenses have been subtracted from the potential gross income. The net income is divided by a capitalization rate (the investor's desired rate of return) for an estimate of value. In the gross income approach, the income is multiplied by a factor to arrive at the value. The net income approach is typically seen on larger commercial occupancies like office buildings, retail, apartments, and hotels / motels. The gross income approach is typically seen on income producing residential properties.

In Arkansas we use a market-adjusted cost approach to value residential and most commercial real estate improvements. This approach takes the original cost of any improvements, makes a deduction for depreciation due to age and/or condition, adjusts the resulting depreciated cost to current market conditions using a market-derived factor, and adds that to the market-derived land value. Recognizing that condition is more important to value than simply age alone, this approach allows the valuation to account for the condition of the property due to maintenance or the lack thereof.

AACD also monitors the Real Estate markets valid sales and uses them to help verify the Cost Approach valuation. Using two methods allows for the most fair and accurate valuation for the taxpayer.

# Property Tax Relief

## **Homestead Tax Credit**

Homeowners in Arkansas may receive a homestead property tax credit of up to \$375 per year. The credit is applicable to the “homestead,” which is defined as the dwelling of a person used as their principal place of residence. The homestead property may be owned by a revocable or irrevocable trust. Homeowners must apply for the credit with their county assessor’s office.

A homeowner is defined as someone who is the record owner of the property, a buyer under a recorded sales contract or a person holding a recorded life estate in the property. Nursing home or retirement center residents who still own their residence may continue to qualify for the homestead tax credit under certain circumstances. Persons who have deeded their homes to other persons but continue to live there as their principal place of residence may continue to qualify for the homestead tax credit provided, they retain a recorded life estate in the property.

Property owners may claim only one homestead tax credit each year. If you have any questions about the homestead tax credit or believe you may be eligible to receive the credit, please contact your county assessor’s office.

## **Age 65 or Disabled Homeowner Property Tax Relief**

Homeowners who qualify for the homestead tax credit and who are either age 65 or older or who are disabled are entitled to additional property tax relief. The taxable assessed value of currently owned homestead properties can be “frozen” as of the date of the homeowner’s 65<sup>th</sup> birthday or the date of disability. If a person who is age 65 or older or who is disabled purchases a homestead property, the taxable assessed value of the residence can be frozen as of the date of purchase. Eligible homeowners must apply for the “freeze” with the county assessor’s office.

The assessed value on homesteads eligible for the “freeze” may increase if there are substantial improvements made to the property. Substantial improvements are defined as “renovation, reconstruction and refurbishment” of a property that adds 25% or more to the value of the property.

If you have any questions about the age 65/disability assessed value freeze or believe you may be eligible to receive the freeze, please contact your county assessor’s office.

(Note: the amount of property taxes on homestead properties may still increase or decrease in the event of millage rate changes in the local taxing districts.)

### **Amendment 79**

Amendment 79 also provides limitations on how much the taxable assessed value of real property can increase as the result of a county-wide reappraisal. The taxable value of a homestead property can only increase 5% per year until the property reaches full assessed value. The taxable value of all other real property parcels, commercial, agricultural, and vacant can only increase 10% per year until the property reaches full assessed value. The 5% and 10% caps do not apply to newly discovered real property, new construction, or substantial improvements to real property. Substantial improvements are defined as “renovation, reconstruction and refurbishment” of a property that adds 25% or more to the value of the property.



# Personal Property

**Personal Property** - Under Arkansas law, A.C.A. § 26-1-101, personal property is defined as “Every tangible thing being the subject of ownership, and not forming a part of any parcel of real property as defined.”

Personal Property is assessed annually, and its value determined as of January 1 of each assessment year.

Personal Property should be itemized and reported to the assessor by May 31 to avoid a late assessment penalty of 10%.

## **Online Assessment and Partial Payments**

Online assessments and prepaid partial payments are now available in many counties. Check with your local county Collector to see if it is available in your county.

## **Automobiles and Other Vehicles**

Automobiles and other vehicles which must be licensed in Arkansas include: automobiles, pickups, vans, and other passenger vehicles; trucks and other non-passenger vehicles; boats and watercraft, motors, and trailers; motor homes, travel trailers, and other recreational vehicles; motorcycles, ATVS, and similar vehicles; and aircraft. Those owned by private citizens are Individual Personal Property, those in income producing uses are Commercial Personal Property.

## **Farm Equipment**

Farm equipment includes not only tractors but also the wide variety of implements and equipment used in farm production. Mobile irrigation equipment should also be assessed as personal property. This type of personal property can be considered Individual Personal Property or Commercial Personal Property depending on use.

## **Heavy Equipment**

Heavy equipment is considered Commercial Personal Property and includes the various types of vehicles and equipment used in construction, logging, and other similar commercial pursuits.

## **Livestock**

Livestock includes adult breeding stock such as horses, cattle, swine, poultry, and a variety of other breeds of animals. The offspring of "graze" types of stock, swine and poultry should also be assessed as personal property. This type of personal property can be considered Individual Personal Property or Commercial Personal Property depending on use.

## **Individual Personal Property**

Individual personal property is just that - it belongs to and is used by individuals but is not used to produce income. All privately owned vehicles are assessed as individual personal property, and many require licensing for use on public highways.

## **Home-based Businesses**

While household property is exempted from assessment, the statute clearly states that it cannot be used for income producing purposes. Any property used for the production of income should be assessed as commercial personal property using the appropriate form. This would include home offices, a home-based bakery operation, interior decorators, photographers, service businesses, etc.

## **Commercial Personal Property**

Commercial personal property is that family of items used for the production of income. This may be through the sale of items, the provision of a service, or the production of items to be sold. Everything from a hot dog cart to a nuclear power plant, along with all their components, constitutes commercial personal property.

## **Inventory**

Inventory items are those goods produced or held for sale in the normal course of business, with the intent of making profit thereon. The potential value of inventory lies in its ability to be exchanged for another asset, usually money. Inventory is valued for assessment purposes, according to Arkansas law, at its prior year average value.

## **Fixed Assets**

Fixed assets are those items used in the course of business, but not held for sale. These include furniture, fixtures, machinery, equipment, vehicles, tools, and any other non-inventory items. By definition, fixed assets are those items whose value is related to their usefulness and are assessed according to their value on a specific date, January 1. Unlike inventories, fixed assets suffer depreciation, a loss in value through use.

## **Leased Personal Property**

Personal property in the possession of a business but belonging to someone else should be assessed to its true owner (the lessor when a lease exists). To facilitate this, a section is provided on the assessment form to list leased or borrowed property. It is necessary to provide the assessor with this information to prevent the assessment of such property to the business in possession of it.

Several guides for help with commercial personal property are available on our website [Arkansas Assessment Coordination Division - AACD](#)

# Frequently Asked Taxpayer Questions

## **How Do I Assess My Property?**

The Assessor automatically assesses real property annually to the owner of record based upon the current property records. The property owner does not need to take any action if there are no changes to the property. The property owner should notify the Assessor if there are any changes such as construction of new buildings, additions to existing structures or a change in use of the property (going from owner-occupied residence to rental property for example).

During the course of the reappraisal (3- or 5-year cycle) any previously undiscovered property is discovered and assessed by the Assessor. The Assessor makes changes of ownership in real property according to properly recorded deeds or other real property transfer documents.

## **When Do I Pay My Taxes?**

Property taxes that are currently due are payable to the County Collector by October 15th each year. If October 15<sup>th</sup> falls on a Saturday, Sunday or legal holiday, the taxes are due the next business day.

Partial payments are generally accepted up to the deadline; your County Collector can provide further details.

## **How Do I Appeal My Assessment?**

If at any time you disagree with your assessment or think there are inaccuracies in your record, first check with your County Assessor. If there are errors in property details, those can often be fixed without further appeal.

For more substantial assessment appeals, the last day to schedule an appeal hearing with the County Board of Equalization is the Third Monday in August.

## **How does the Assessor determine a value for my property?**

During the reappraisal cycle, every 3 or 5 years, each property is visited by the Assessor or their representative. During this review data on any existing structures (dwellings, out buildings, barns, etc.) and other improvements (fences, pool, driveways, etc.) is gathered. The information that is collected includes but is not limited to: size of the improvements, quality and condition of the improvements, sales data, and rental data.

At that time, for valuation purposes, one or more of the three approaches to value (sales comparison, cost approach, or income approach) will be applied to the property to

determine its Market Value. Analysis and comparison are done with like properties to verify the accuracy of the value.

### **Who is visiting my property?**

#### 1) A County or Contracted Appraiser

As a regular part of the reappraisal process, the County Assessor is required to collect all necessary data required to produce a credible appraisal. This includes (in part) measuring, classifying, and listing the attributes of all improvements upon every property in their county. Assessors either employ or contract with professional property appraisers to accomplish this task. They measure and inspect property, talk with homeowners, and list the physical characteristics needed to value property.

#### 2) A State Auditor

For compliance and quality assurance purposes, State Auditors visit a sample of properties that have recently been visited by a County or Contracted Appraiser to review the work that was conducted as part of the reappraisal. This helps ensure that the work that is reported as complete meets all necessary standards for a credible reappraisal. They measure and inspect property, talk with homeowners, and review the physical characteristics listed by the appraiser.

#### Safety

All County and Contracted Appraisers and State Auditors have clear identification on their person and on their vehicles, do not enter residences or other private buildings (except on owner request), and have property-specific assessment records in their possession. Due to the amount of work and the timeframe for completion, they are typically not able to schedule appointments and locked gates or other barriers to access do not prevent the assessment of property, it simply impairs the accuracy. It is the property owner's responsibility to ensure access to property for assessment purposes.

# Arkansas Assessment Timeline

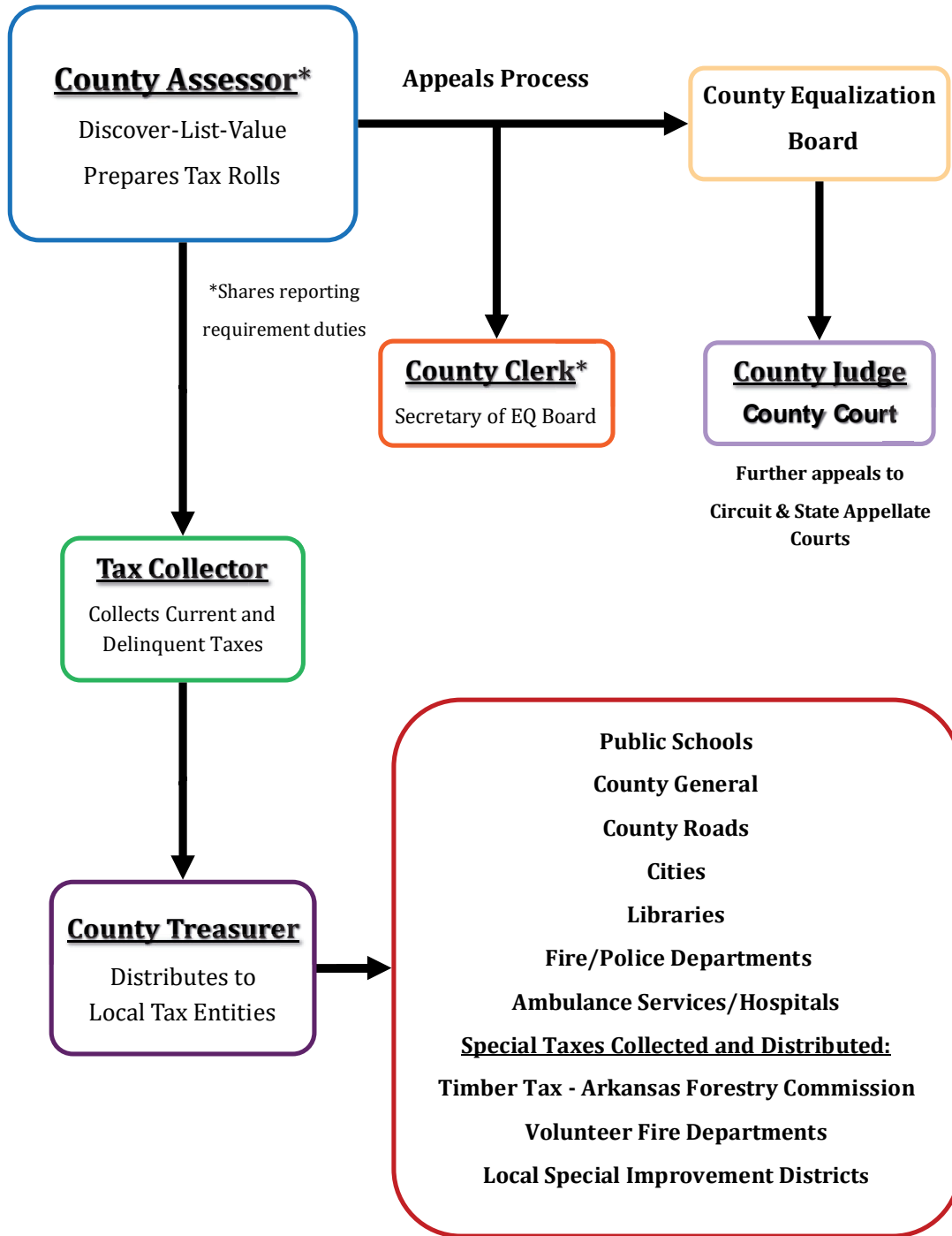
The property tax timeline spans two years. The first year is used to establish the assessed values of property and levy millage rates. The second year is when the taxes will be collected and distributed to the cities, counties, and school districts.

During the assessment year county assessors, clerks, equalization boards and judges are the people working to establish the assessed value. School boards and patrons, city councils and the county quorum courts set millage rates. The quorum court formally levies millage rates for cities, schools, and county governments.

During the collection year county clerks, collectors, treasurers are the people working to collect and distribute the taxes to the cities, counties, and school districts.

Property taxes are collected each year, so it is readily obvious that each assessment year is also a collection year - the collection year for the previous assessment year.

# County Process for Property Tax



# Annual Responsibilities

Following is a snapshot of one year and deadlines and duties that are being performed each month. Note: Amendment 79, approved in the 2000 general election, added deadlines and duties for elected officials which are included.

## **Recurring**

Some tasks are repeated monthly. The county collector could be collecting delinquent taxes anytime during the year (A.C.A. § 26-36-209). The county treasurer will be making monthly distribution of tax proceeds to the taxing units (A.C.A. § 26-39-201). Also, the county treasurer will be receiving monthly reimbursements for the homestead property tax credit (A.C.A. § 26-26-1118 & 26-26-310 & Act 1544, 2001). These tasks are not shown in the monthly breakdowns.

## **January**

Lien date: Property taxes constitute a lien on property and bind that property from the first Monday in January of the assessment year until the taxes are paid in the collection year. (A.C.A. §26-34-101)

Valuation date: All property is assessed according to its value on January 1 of the assessment year. (A.C.A. §26-26-1201)

## **Property Owner**

Lists personal property with assessor through May 31 (A.C.A. § 26-26-1408)

Registers homestead with assessor through October 15 (A.C.A. §26-26-1118)

## **Assessor**

Values real property through July 1. (A.C.A. § 26-26-1101)

Values personal property through July 31 (A.C.A. § 26-26-1408)

Reports Final Abstract of Assessment Books of previous year before rollover to collector Jan. (A.C.A. §26-28-303)

Reports homestead registrants to collector through October 15. (A.C.A. §26-26-1118)

Reports real estate sales to the AACD no later than January 31 (A.C.A. § 26-26-304)

## **County Clerk or Preparer of the Tax Books**

Extends previous year taxes - prepares and delivers tax book on or before February 1. (A.C.A. § 26-28-103 & § 26-26-108)

## **February**

## **Property Owner**

Lists personal property with assessor through May 31. (A.C.A. § 26-26-1408)

Registers homestead with assessor through October 15. (A.C.A. §26-26-1118)

**Assessor**

Values real property through July 1. (A.C.A. §26-26-1101)

Values personal property through July 31 (A.C.A. §26-26-1408)

Reports homestead registrants to collector through October 15. (A.C.A. §26-26-1118)

**County Clerk or Preparer of Tax Books**

Extends previous year taxes - prepares and delivers tax books on or before February 1. (A.C.A. §26-28-103 & § 26-26-108)

**March****Property Owner**

Lists personal property with assessor through May 31. (A.C.A. §26-26-1408)

Registers homestead with assessor through October 15. (A.C.A. §26-26-1118)

Pay previous year taxes. (A.C.A. §26-35-501)

**Utilities & Carriers**

Lists property with the Tax Division of the Public Service Commission by March 1st. (A.C.A. § 26-26-1602)

**Assessor**

Values real property through July 1. (A.C.A. §26-26-1101)

Values personal property through July 31 (A.C.A. §26-26-1408)

Reports homestead registrants to collector through October 15. (A.C.A. §26-26-1118)

**County Collector**

Previous year tax books open for collection on the first business day. Taxes become due & payable. (A.C.A. §26-36-201)

Mails tax bills by July 1 deadline. (A.C.A. §26-35-705)

First homestead tax credit report to DFA by the 31st. (A.C.A. §26-26-310 & § 26-26-1118)

**April****Property Owner**

Lists personal property with assessor through May 31. (A.C.A. §26-26-1408)

Register homestead with assessor through October 15. (A.C.A. §26-26-1118)

Pay previous year taxes. (A.C.A. §26-35-501)

**Assessor**

Values real property through July 1. (A.C.A. §26-26-1101)

Values personal property through July 31 (A.C.A. §26-26-1408)

Reports homestead registrants to collector through October 15. (A.C.A. §26-26-1118)

**Collector**

Mails tax bills by July 1 deadline. (A.C.A. §26-35-705)

**May****Property Owner**

Lists personal property with assessor through May 31 (A.C.A. §26-26-1408)



Register homestead with assessor through October 15. (A.C.A. § 26-26-1118)  
Pay previous year taxes. (A.C.A. §26-35-501)

**Assessor**

Values real property through July 1. (A.C.A. §26-26-1101)  
Values personal property through July 31 (A.C.A. §26-26-1408)  
Reports homestead registrants to collector through October 15. (A.C.A. §26-26-1118)

**Collector**

Mails tax bills by July 1 deadline. (A.C.A. §26-35-705)

**June**

**Property Owner**

Registers homestead with assessor through October 15. (A.C.A. § 26-26-1118)  
Pay previous year taxes. (A.C.A. § 26-35-501)

**Assessor**

Values real property through July 1. (A.C.A. § 26-26-1101)  
Values personal property through July 31 (A.C.A. § 26-26-1408)  
Reports homestead registrants to collector through October 15. (A.C.A. §26-26-1118)

**Collector**

Mails tax bills by July 1 deadline. (A.C.A. §26-35-705)  
Second homestead tax credit report to DFA by June 30. (A.C.A. § 26-26-310)

**July**

**Property Owner**

Registers homestead with assessor through October 15 (A.C.A. § 26-26-1118)  
Pays previous year taxes. (A.C.A. § 26-35-501)

**Tax Division of the Public Service Commission**

Report assessment to counties by July 15 (A.C.A. § 26-26-1612)

**Assessor**

Values real property through July 1. (A.C.A. § 26-26-1101)  
Values personal property through July 31 (A.C.A. § 26-26-1408)  
Notify property owners of value increases no later than 10 business days after the 1st. (A.C.A. § 26-23-203).  
Reports homestead registrants to collector through October 15. (A.C.A. § 26-26-1118)

**Collector**

Mails tax bills by the 1st. (A.C.A. § 26-35-705)

**August**

**Property Owner**

Registers homestead with assessor through October 15. (A.C.A. § 26-26-1118)

Pays previous year taxes. (A.C.A. § 26-35-501)

Petitions for equalization board hearing by the 3rd Monday. (A.C.A. § 26-27-317)

### **Assessor**

Attend the equalization board hearings. (A.C.A. § 26-27-313)

Reports homestead registrants to collector through October 15. (A.C.A. § 26-26-1118)

Reports total assessment to Assessment Coordination Department on August 1. (A.C.A. § 26-26-304)

### **County Clerk**

Assumes control of the assessment roll on August 1. The assessor must file the assessment reports with clerk by the 3rd Monday. (A.C.A. § 26-26-716)

Clerk or Designee acts as Equalization board secretary. (A.C.A. § 26-27-307)

### **Equalization Board**

Review overall assessment equalization. (A.C.A. § 26-27-315)

Hear property owner appeals. (A.C.A. § 26-27-317 & Act 1567, 2001)

## **September**

### **Property Owner**

Registers homestead with assessor through October 15 (A.C.A. § 26-26-1118)

Pays previous year taxes. (A.C.A. § 26-35-501)

### **Assessor**

Attend the equalization board hearings. (A.C.A. § 26-27-313)

Reports homestead registrants to collector through October 15. (A.C.A. § 26-26-1118)

### **County Clerk**

Clerk or designee acts as Equalization board secretary. (A.C.A. § 26-27-307)

### **Equalization Board**

Review overall assessment equalization. (A.C.A. § 26-27-315)

Hear property owner appeals. (A.C.A. § 26-27-317 & Act 1567, 2001)

### **School Districts**

Elections on the 3rd Tuesday. (A.C.A. § 6-14-102)

## **October**

### **Property Owner**

Registers homestead with assessor through October 15 (A.C.A. § 26-26-1118)

Pays previous year taxes. Deadline is the 15th. (A.C.A. § 26-35-501)

Petition the county court for hearing on or before the 2nd Monday. (A.C.A. § 26-27-318)

### **Assessor**

Attend the equalization board hearings. (A.C.A. § 26-27-313)

Reports homestead registrants to collector through October 15. (A.C.A. § 26-26-1118)

## **County Clerk**

Clerk or designee acts as Equalization board secretary. (A.C.A. § 26-27-307)

## **Equalization Board**

Adjourn regular session on the 1st. (A.C.A. § 26-27-309)

Report and Abstract shall be filed no later than 30 days after final adjournment of EQ board (A.C.A. §26-26-304)

Call Special Session if necessary to:

Review overall assessment equalization. (A.C.A. § 26-27-315)

Hear property owner appeals. A.C.A. § 26-27-317 & Act 1567, 2001)

## **November**

### **Assessor**

Files reappraisal plan with Assessment Coordination Department by November 1 of the year before a new reappraisal cycle begins. (A.C.A. § 26-26-1905)

### **County Clerk**

Clerk or designee acts as Equalization board secretary. (A.C.A. § 26-27-307)

Begins extending taxes after the quorum court levy - prepares tax books. (A.C.A. § 26-28-103)

### **Equalization Board**

Special session may extend until the 3rd Monday in November. (A.C.A. § 26-27-311)

### **County Judge**

Sits as county court to hear appeals from equalization board decisions. (A.C.A. § 26-27-318)

### **City Council**

Sets general millage rate before the quorum court levies. (Article 12, Â§ 4 Arkansas Constitution & A.C.A. § 26-73-202)

### **Quorum Court**

Levies the millage rates for all taxing entities in its November meeting. (A.C.A. § 14-14-904)

### **County Collector**

Third homestead tax credit report to DFA by the 15th. (A.C.A. § 26-26-310, Act 1544, 2001)

## **December**

### **County Clerk or Preparer of Tax Books**

Continue extending the taxes and preparing the tax book. (A.C.A. § 26-28-103)

### **County Collector**

Delivers delinquent personal and real lists to legal newspaper for publication. (A.C.A. § 26-36-203 & § 26-37-107)

Final settlement made and filed with county court by the fourth Monday. (A.C.A. § 26-39-402)

### **County Court**

Approves, rejects, or restates Final Settlement on or before December 31. (A.C.A. § 26-39-402)

# AACD Important Dates

January 1 – New agricultural rates for counties completing reappraisal that year released by AACD

January – Oil and Gas rates released by AACD

January – Final Assessor’s Abstract due

January 31 – AACD Extract file due to AACD (all counties)

March 1 – AACD preliminary ratio studies released (counties completing reappraisal that year)

March 15 – Assessment Summary for end of that tax cycle due to AACD

April 1 – AACD time adjustment factors released (counties completing reappraisal that year)

April 19 – 50% of real estate reappraisal completed (counties completing reappraisal that year)

May – Appointment for Equalization Board member due, term expires June 1

May 31 – Personal property assessment deadline

June 1 – Deadline to disagree with AACD time adjustment factor (counties completing reappraisal that year)

July 1 – Complete AACD Extract file due to AACD (counties completing reappraisal that year)

July – Value change notices mailed by 10 business days after July 1

July 15 – Public Service Commission reports assessments to the county

July 31 – Business personal property assessments completed

August 1 – Assessor’s Abstract due to AACD

August – 3rd Monday, EQ Board hearing schedule deadline

September 15 – AACD final ratio studies released

October 15 – Homestead application deadline

October – 2nd Monday, County Court hearing schedule deadline

November – 3rd Monday, EQ Board hearings end

December – Appraisal Manager meeting

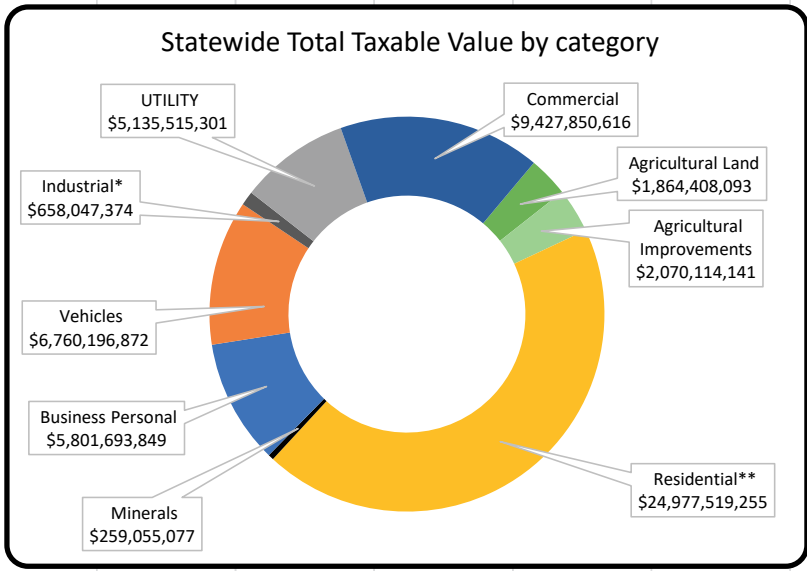
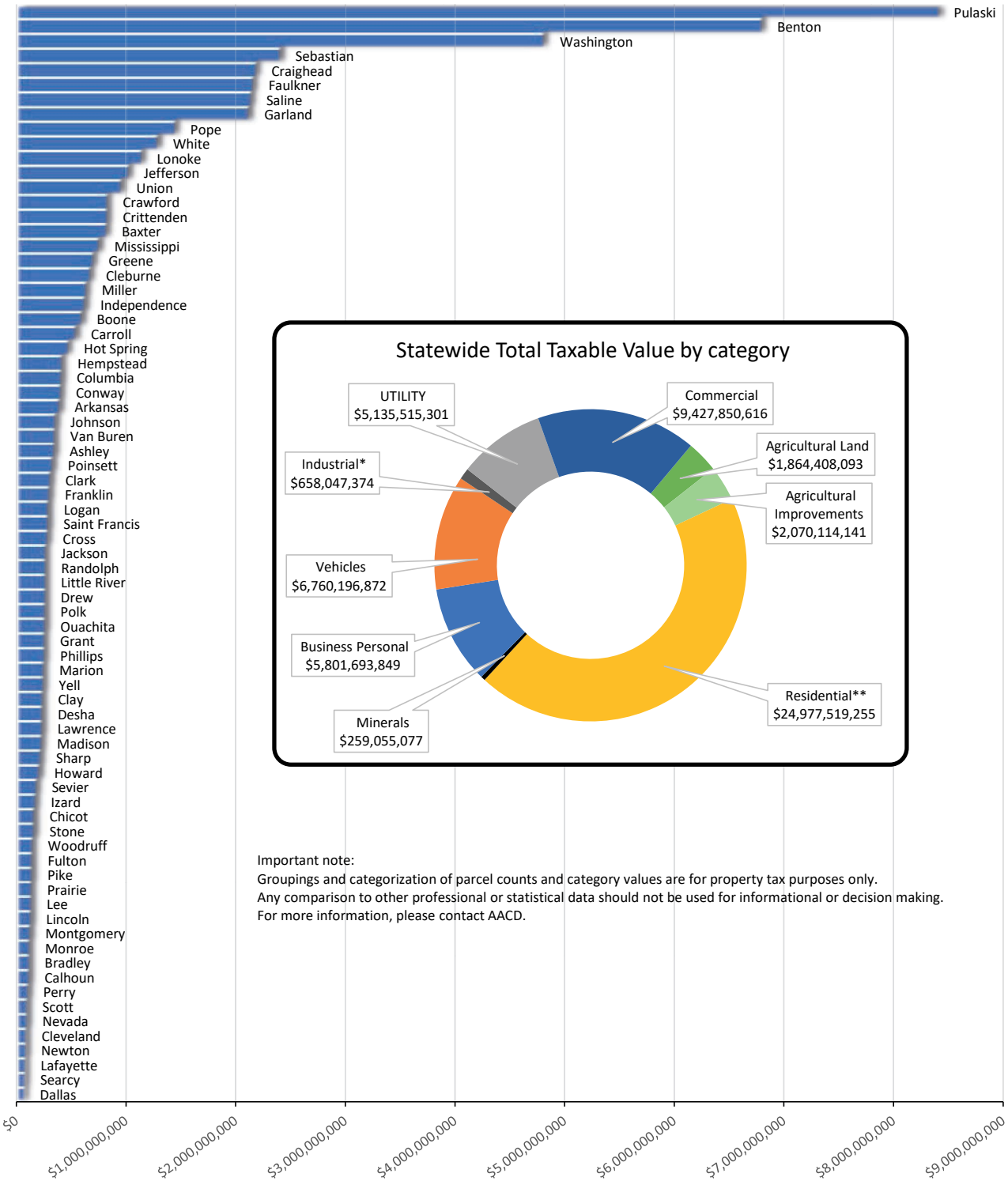
December – Assessor-Elect Seminar

## OTHER:

- EQ Board Abstract due to AACD 30 days after board adjourns
- Rollback test conducted prior to November levy date
- Reappraisal Progress Reports due to AACD on the 20th of each month

Total Taxable Value  
Statewide Total \$56,954,400,578

Series1



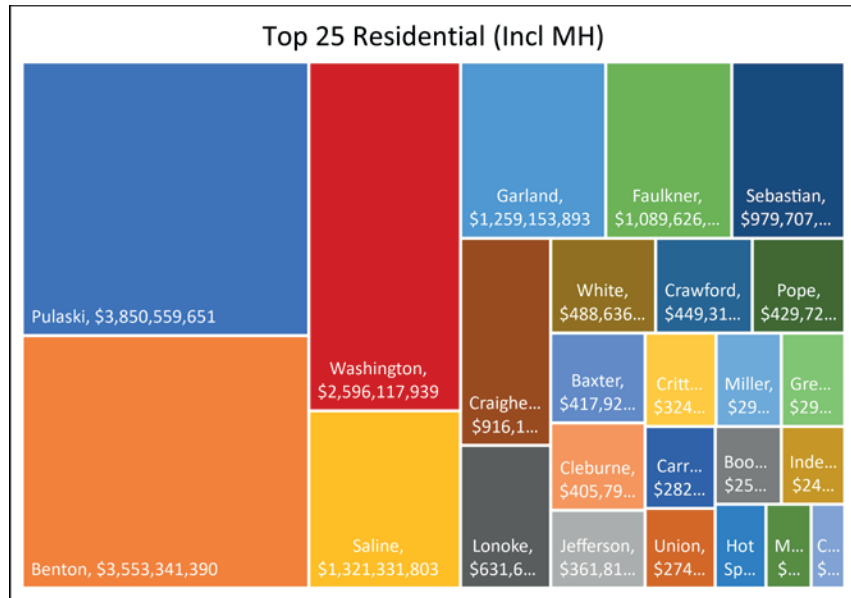
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For more information, please contact AACD.

## Top 25 Taxable Value by Category

### Residential

(Includes Manufactured Homes)

Pulaski	\$ 3,850,559,651
Benton	\$ 3,553,341,390
Washington	\$ 2,596,117,939
Saline	\$ 1,321,331,803
Garland	\$ 1,259,153,893
Faulkner	\$ 1,089,626,705
Sebastian	\$ 979,707,437
Craighead	\$ 916,175,531
Lonoke	\$ 631,629,071
White	\$ 488,636,522
Crawford	\$ 449,313,683
Pope	\$ 429,721,056
Baxter	\$ 417,928,732
Cleburne	\$ 405,795,406
Jefferson	\$ 361,814,234
Crittenden	\$ 324,941,230
Miller	\$ 297,504,742
Greene	\$ 291,208,978
Carroll	\$ 282,257,319
Union	\$ 274,436,599
Boone	\$ 253,525,454
Independence	\$ 243,148,309
Hot Spring	\$ 208,541,377
Mississippi	\$ 185,354,640
Conway	\$ 139,194,634

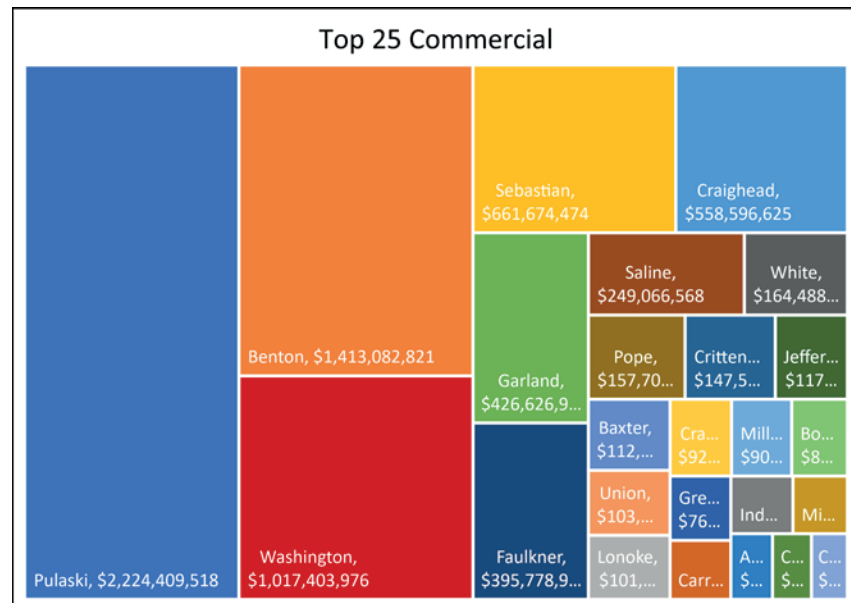


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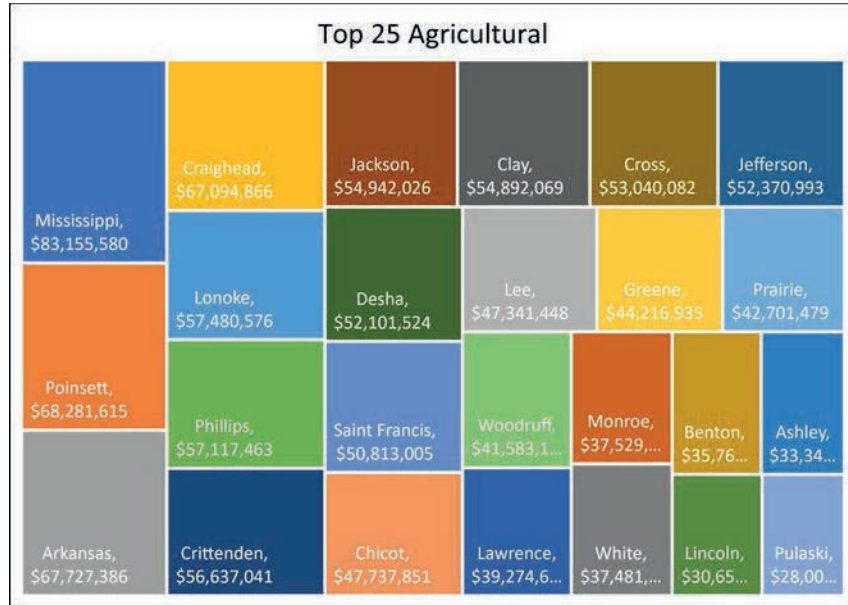
### Commercial

Pulaski	\$ 2,224,409,518
Benton	\$ 1,413,082,821
Washington	\$ 1,017,403,976
Sebastian	\$ 661,674,474
Craighead	\$ 558,596,625
Garland	\$ 426,626,952
Faulkner	\$ 395,778,946
Saline	\$ 249,066,568
White	\$ 164,488,100
Pope	\$ 157,706,650
Crittenden	\$ 147,547,483
Jefferson	\$ 117,379,836
Baxter	\$ 112,808,937
Union	\$ 103,196,704
Lonoke	\$ 101,127,780
Crawford	\$ 92,038,827
Miller	\$ 90,074,051
Boone	\$ 83,370,705
Greene	\$ 76,193,025
Carroll	\$ 69,909,958
Independence	\$ 69,757,664
Mississippi	\$ 60,753,864
Arkansas	\$ 53,086,984
Cleburne	\$ 49,527,081
Clark	\$ 45,459,117



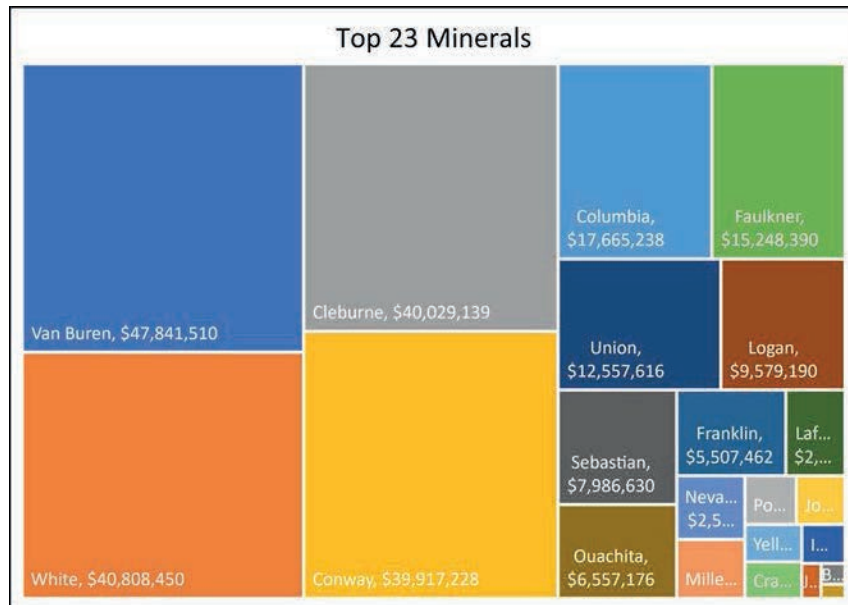
## Top 25 Taxable Value by Category

<b>Agricultural</b>		
Mississippi	\$	83,155,580
Poinsett	\$	68,281,615
Arkansas	\$	67,727,386
Craighead	\$	67,094,866
Lonoke	\$	57,480,576
Phillips	\$	57,117,463
Crittenden	\$	56,637,041
Jackson	\$	54,942,026
Clay	\$	54,892,069
Cross	\$	53,040,082
Jefferson	\$	52,370,993
Desha	\$	52,101,524
Saint Francis	\$	50,813,005
Chicot	\$	47,737,851
Lee	\$	47,341,448
Greene	\$	44,216,935
Prairie	\$	42,701,479
Woodruff	\$	41,583,108
Lawrence	\$	39,274,602
Monroe	\$	37,529,038
White	\$	37,481,189
Benton	\$	35,760,641
Ashley	\$	33,347,424
Lincoln	\$	30,658,863
Pulaski	\$	28,009,684



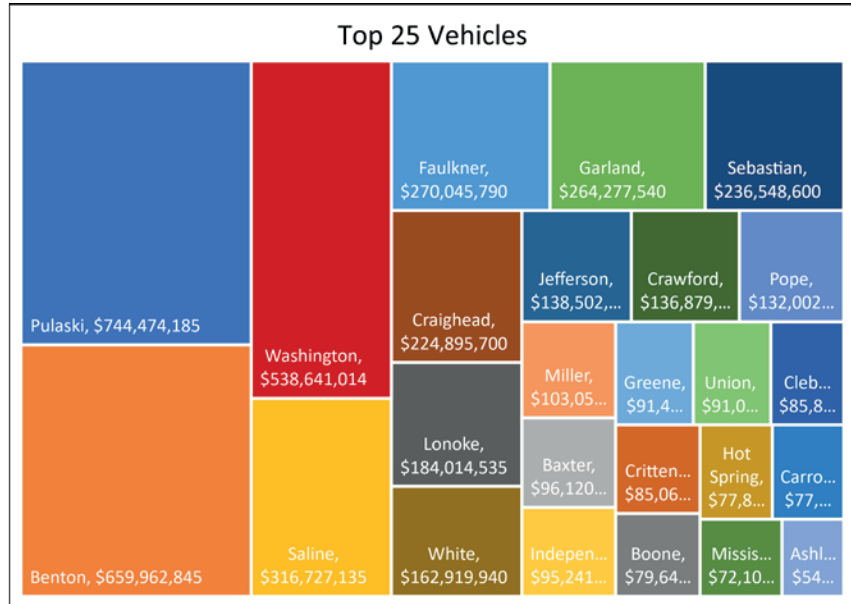
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<b>Mineral</b>		
Van Buren	\$	47,841,510
White	\$	40,808,450
Cleburne	\$	40,029,139
Conway	\$	39,917,228
Columbia	\$	17,665,238
Faulkner	\$	15,248,390
Union	\$	12,557,616
Logan	\$	9,579,190
Sebastian	\$	7,986,630
Ouachita	\$	6,557,176
Franklin	\$	5,507,462
Lafayette	\$	2,971,261
Nevada	\$	2,550,669
Miller	\$	2,361,226
Pope	\$	1,471,470
Johnson	\$	1,382,090
Yell	\$	1,260,150
Crawford	\$	1,228,528
Independence	\$	995,177
Jackson	\$	395,700
Bradley	\$	289,160
Calhoun	\$	197,434



## Top 25 Taxable Value by Category

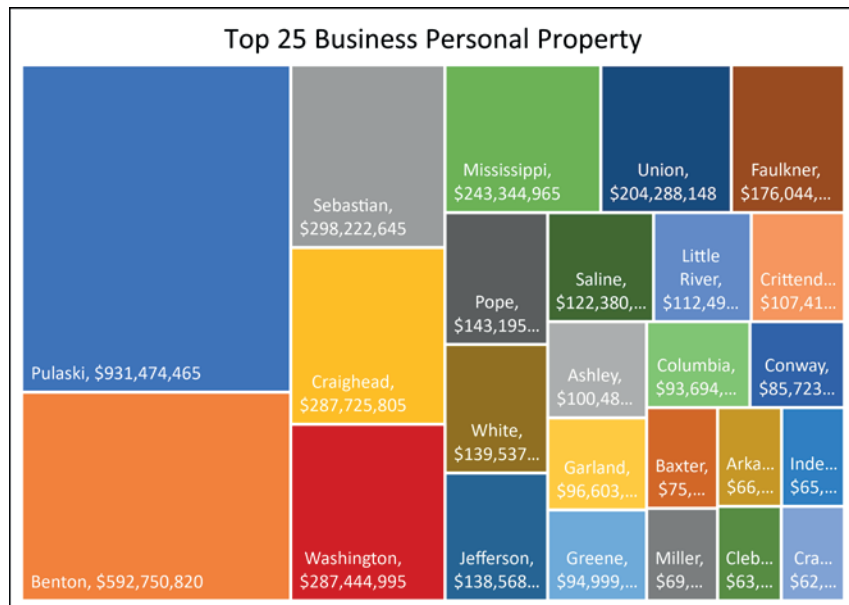
Vehicles		
Pulaski	\$	744,474,185
Benton	\$	659,962,845
Washington	\$	538,641,014
Saline	\$	316,727,135
Faulkner	\$	270,045,790
Garland	\$	264,277,540
Sebastian	\$	236,548,600
Craighead	\$	224,895,700
Lonoke	\$	184,014,535
White	\$	162,919,940
Jefferson	\$	138,502,680
Crawford	\$	136,879,329
Pope	\$	132,002,650
Miller	\$	103,054,524
Baxter	\$	96,120,350
Independence	\$	95,241,839
Greene	\$	91,406,735
Union	\$	91,059,983
Cleburne	\$	85,870,468
Crittenden	\$	85,064,860
Boone	\$	79,644,915
Hot Spring	\$	77,840,714
Carroll	\$	77,096,661
Mississippi	\$	72,109,340
Ashley	\$	54,251,649



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Business Personal Property		
Pulaski	\$	931,474,465
Benton	\$	592,750,820
Sebastian	\$	298,222,645
Craighead	\$	287,725,805
Washington	\$	287,444,995
Mississippi	\$	243,344,965
Union	\$	204,288,148
Faulkner	\$	176,044,650
Pope	\$	143,195,950
White	\$	139,537,210
Jefferson	\$	138,568,883
Saline	\$	122,380,345
Little River	\$	112,494,406
Crittenden	\$	107,416,320
Ashley	\$	100,486,787
Garland	\$	96,603,933
Greene	\$	94,999,270
Columbia	\$	93,694,900
Conway	\$	85,723,256
Baxter	\$	75,291,680
Miller	\$	69,249,459
Arkansas	\$	66,846,760
Independence	\$	65,026,750
Cleburne	\$	63,671,299
Crawford	\$	62,737,783





Total County Taxable Value by Year

County	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Arkansas	313,518,274	329,949,593	347,742,872	360,855,680	366,275,845	368,895,689	379,110,078	388,343,688	398,347,757	409,291,787
Ashley	346,752,591	375,345,424	356,162,179	362,060,624	375,271,843	375,525,650	374,348,337	392,014,041	361,321,927	364,054,369
Baxter	670,863,448	685,841,318	696,565,662	715,050,483	736,098,289	747,383,295	773,846,751	793,878,448	809,615,192	839,443,995
Benton	4,327,412,900	4,483,914,385	4,616,051,645	4,732,207,930	5,051,096,190	5,322,705,920	5,602,792,565	5,874,906,760	6,184,072,520	6,817,334,672
Boone	494,091,313	498,298,389	508,614,644	521,395,498	523,737,206	534,051,129	548,457,314	567,628,864	587,010,185	612,432,275
Bradley	117,185,822	119,781,830	122,656,861	122,083,478	133,193,510	126,577,658	129,077,188	130,291,604	129,959,440	136,492,003
Calhoun	91,829,444	92,742,809	96,100,159	95,488,104	105,282,514	111,496,114	111,141,079	111,039,544	120,607,659	135,412,179
Carroll	429,044,534	435,544,261	446,598,627	455,804,630	467,342,929	482,240,521	497,788,941	503,495,767	524,848,591	559,546,330
Chicot	136,763,157	138,672,932	135,008,099	143,706,151	148,824,162	149,993,704	157,799,328	161,003,203	172,933,630	182,864,040
Clark	281,718,704	283,092,405	289,026,076	288,515,848	294,227,693	293,851,271	301,090,462	308,056,762	318,910,387	326,850,000
Clay	184,292,019	188,875,163	198,034,227	206,558,349	212,006,930	216,746,565	225,687,744	235,922,808	247,961,959	259,789,931
Cleburne	644,773,024	670,757,024	686,950,477	701,473,505	707,806,257	676,464,480	669,733,930	677,189,124	674,325,165	694,106,646
Cleveland	87,364,793	89,305,139	88,913,669	91,863,894	95,319,030	96,911,592	98,291,738	97,820,035	102,274,537	107,163,182
Columbia	372,612,642	404,636,565	424,296,022	436,409,536	406,789,011	395,637,634	389,572,442	400,858,164	419,540,902	428,262,379
Conway	460,902,895	500,633,150	488,065,494	468,611,723	475,397,977	447,156,048	429,661,216	429,939,824	445,269,549	423,577,955
Craighead	1,447,637,725	1,486,624,422	1,553,860,005	1,595,672,803	1,661,490,640	1,793,772,991	1,894,657,974	1,994,125,042	2,173,324,746	2,204,557,706
Crawford	706,030,844	702,434,913	716,558,163	726,418,909	736,550,550	741,553,709	766,717,783	790,409,596	822,602,696	849,877,271
Crittenden	683,397,414	697,819,164	709,903,423	724,703,100	744,036,813	736,611,892	758,622,062	774,721,381	802,797,215	847,090,411
Cross	218,660,519	224,890,633	231,584,255	237,980,726	248,601,746	252,737,306	258,662,779	268,015,798	285,685,724	302,249,568
Dallas	83,923,255	83,681,860	84,095,145	86,752,845	88,218,515	89,781,170	90,433,699	89,948,069	91,286,569	94,127,949
Desha	185,959,384	191,720,682	195,884,817	208,472,689	215,331,738	217,933,057	227,549,359	235,760,036	248,148,839	255,314,444
Drew	206,284,828	211,807,079	216,205,808	223,075,366	229,434,033	246,025,040	244,375,152	251,215,915	264,100,096	284,606,250
Faulkner	1,736,509,351	1,791,682,758	1,806,891,353	1,839,419,293	1,876,633,620	1,899,140,951	1,921,191,331	1,956,286,275	2,018,204,077	2,176,161,945
Franklin	243,713,891	249,692,138	248,061,233	248,368,598	264,624,776	272,847,334	277,580,303	285,855,193	305,626,480	319,355,295
Fulton	131,644,932	135,218,811	138,460,705	140,467,215	140,106,958	143,273,406	146,094,582	149,069,679	153,714,614	164,162,532
Garland	1,697,819,943	1,747,497,421	1,789,647,952	1,820,054,801	1,865,021,821	1,898,397,962	1,955,716,240	2,003,273,593	2,068,947,113	2,138,421,628
Grant	203,921,289	215,502,908	216,312,525	226,526,268	229,009,208	234,306,869	240,004,861	245,927,422	259,344,893	278,038,933
Greene	506,774,836	519,867,148	533,970,243	553,274,829	572,114,290	597,370,150	621,872,546	638,393,696	669,747,215	718,869,408
Hempstead	370,894,451	399,912,472	411,284,147	412,378,879	412,834,462	416,667,146	419,128,951	422,670,622	426,530,620	435,183,597
Hot Spring	371,556,035	404,624,975	413,421,804	421,369,300	418,980,177	428,236,840	433,014,855	446,832,409	466,597,949	491,907,283
Howard	190,295,667	193,294,056	189,034,332	195,963,353	199,428,562	200,761,111	201,772,870	201,053,203	211,307,471	225,449,285
Independence	530,778,470	553,643,670	552,227,354	559,215,422	566,948,068	575,214,129	584,934,921	591,117,255	621,833,932	643,520,340
Izard	155,226,198	165,677,375	165,822,161	168,394,075	153,118,760	177,299,996	182,681,254	184,654,166	185,649,349	193,925,839
Jackson	203,157,431	207,345,012	219,979,672	221,907,419	226,056,165	231,868,070	239,717,099	251,171,059	268,640,933	287,700,097
Jefferson	859,923,083	854,557,870	876,376,507	881,007,000	905,030,715	933,682,980	938,479,550	948,539,879	982,249,516	1,041,783,626
Johnson	260,201,215	264,360,366	275,371,050	284,810,003	293,858,034	299,719,591	323,737,900	333,237,274	342,959,766	374,021,426
Lafayette	96,144,322	95,584,447	93,962,272	99,002,268	101,756,402	96,439,475	98,485,250	96,629,291	96,988,698	99,851,583
Lawrence	172,952,656	180,389,039	188,138,496	193,535,463	204,681,011	207,911,199	218,437,875	229,185,970	241,887,509	254,601,723

Total County Taxable Value by Year

County	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Lee	117,933,667	120,148,921	126,280,929	132,123,567	136,053,717	139,492,321	140,878,175	143,466,233	148,954,355	154,798,108
Lincoln	112,373,894	116,155,075	118,653,817	119,748,807	127,178,168	129,202,556	131,613,060	133,531,541	143,573,067	151,221,374
Little River	232,669,456	251,244,958	254,674,069	258,349,995	256,182,113	292,815,409	292,361,798	294,530,259	284,208,317	284,830,341
Logan	261,676,460	264,439,610	262,800,700	262,286,190	274,344,376	284,951,828	290,893,649	294,769,553	300,517,391	311,167,404
Lonoke	870,551,154	893,935,978	920,521,437	941,660,627	975,681,463	997,025,888	1,040,088,107	1,034,552,262	1,075,552,719	1,160,252,082
Madison	178,986,446	182,106,330	187,374,097	194,075,721	195,040,809	198,144,216	203,515,906	213,096,897	229,531,408	249,260,671
Marion	206,784,509	213,071,890	218,664,488	222,379,436	225,234,972	232,178,065	237,853,863	245,261,196	251,592,379	269,734,191
Miller	465,336,757	487,116,518	507,207,047	512,717,945	535,115,510	547,435,797	556,203,859	573,695,611	623,430,279	656,412,155
Mississippi	378,785,436	601,692,898	578,931,396	662,711,620	670,102,348	678,830,216	693,267,812	723,931,511	744,587,537	771,178,546
Monroe	105,059,409	110,252,732	113,159,000	118,227,860	120,415,225	122,891,110	125,036,473	126,825,839	132,332,333	140,170,290
Montgomery	115,974,195	116,525,284	119,216,729	121,212,138	123,768,704	126,458,701	127,914,139	132,751,053	137,425,300	142,840,375
Nevada	90,506,261	94,903,941	108,773,032	96,436,284	97,280,673	99,965,628	103,216,773	105,033,419	110,671,888	116,398,767
Newton	83,556,085	85,019,546	87,295,134	87,825,020	91,535,371	95,076,218	99,130,906	97,306,477	102,541,562	105,848,592
Ouachita	241,509,077	246,259,305	254,902,973	253,598,723	263,339,387	261,529,848	262,650,820	264,636,862	269,773,293	280,526,039
Perry	97,459,838	100,672,612	102,753,848	104,554,017	106,806,108	106,965,277	109,507,752	112,074,447	116,891,652	122,816,632
Phillips	218,647,126	217,918,750	215,251,086	227,806,711	226,347,690	239,609,567	233,548,724	239,171,488	241,865,295	277,446,787
Pike	124,148,630	128,573,800	133,222,856	135,618,928	139,877,314	140,458,014	144,552,198	148,321,473	154,496,632	162,851,587
Poinsett	255,095,584	261,025,984	275,008,989	281,038,307	293,193,581	297,152,851	317,124,502	316,894,595	337,777,622	347,866,017
Polk	220,000,450	224,002,434	229,867,360	232,592,806	240,390,199	242,484,881	248,253,907	257,798,229	271,004,362	281,794,542
Pope	1,066,622,520	1,090,744,382	1,136,473,448	1,157,290,550	1,179,590,423	1,227,975,618	1,266,423,886	1,318,257,302	1,393,090,773	1,466,000,090
Prairie	115,611,432	118,942,656	120,825,399	124,036,870	128,653,988	133,402,418	139,331,162	142,384,174	150,865,244	158,832,978
Pulaski	6,524,208,506	6,725,409,511	6,928,574,880	7,066,636,447	7,406,393,063	7,421,332,447	7,689,968,342	7,978,642,453	8,183,076,607	8,428,936,588
Randolph	183,165,275	183,299,380	191,391,217	195,728,813	205,518,539	236,050,510	245,691,345	263,526,795	275,335,290	286,539,336
Saint Francis	232,762,955	241,176,985	245,668,707	256,641,985	262,290,420	267,479,560	283,978,405	292,369,845	299,380,300	308,968,300
Saline	1,559,636,063	1,619,579,228	1,679,504,928	1,715,103,843	1,780,006,773	1,838,990,057	1,908,281,054	1,964,227,646	2,048,165,355	2,157,201,992
Scott	99,643,956	102,854,732	103,182,320	103,587,004	104,061,574	105,263,571	107,987,323	112,122,632	112,997,337	117,207,659
Searcy	81,604,416	83,916,516	85,884,364	86,654,612	91,130,277	90,264,378	92,585,078	92,849,426	94,841,809	98,609,176
Sebastian	1,949,335,406	1,986,843,290	2,014,162,280	2,064,820,756	2,086,035,337	2,100,676,639	2,134,383,819	2,136,688,948	2,196,950,284	2,422,954,082
Sevier	154,380,980	163,490,232	167,919,548	166,679,299	169,147,656	176,154,339	180,157,888	182,816,305	200,000,802	202,368,289
Sharp	189,157,294	193,235,829	199,169,819	192,982,749	200,616,469	206,421,185	212,830,795	216,536,335	230,200,289	241,616,230
Stone	149,684,210	153,007,985	157,045,288	158,927,234	157,788,412	160,906,266	164,148,202	169,391,304	172,633,797	182,630,474
Union	661,674,116	700,308,092	719,148,876	733,678,605	734,672,166	913,839,271	927,241,833	941,004,225	961,623,808	973,781,156
Van Buren	645,712,696	642,656,896	531,181,805	484,014,336	457,339,639	405,239,126	383,799,081	377,677,341	369,140,873	370,408,544
Washington	3,182,836,336	3,273,115,618	3,366,018,202	3,479,564,996	3,636,778,612	3,754,140,744	3,908,127,692	4,032,596,279	4,451,289,773	4,834,527,789
White	1,253,072,415	1,267,924,216	1,214,196,769	1,270,739,362	1,263,378,608	1,225,888,402	1,249,229,853	1,259,404,923	1,277,247,545	1,305,553,791
Woodruff	132,080,682	136,682,234	138,427,178	141,975,510	145,160,725	149,299,331	158,412,891	160,483,405	163,402,030	167,531,812
Yell	214,133,445	222,809,460	228,007,460	231,295,085	231,940,155	242,443,200	243,438,230	247,507,467	255,053,582	265,917,910
State Totals	42,994,910,436	44,496,283,414	45,369,181,610	46,366,178,815	47,790,927,014	48,925,625,097	50,385,897,611	51,806,617,209	54,017,198,309	56,954,400,578

## AVERAGE MILLAGE BY COUNTY

### Approved in School Elections 2021

County	Average School District Millage	Rank	Average City Total	Rank	Average County Total	Rank	Average Overall Total	Rank
Arkansas	37.67	40	4.07	40	9.15	16	49.26	31
Ashley	38.89	29	5.49	6	7.21	52	49.94	25
Baxter	34.46	66	4.28	31	8.50	31	45.53	58
Benton	43.79	3	4.70	22	8.15	42	55.80	2
Boone	35.53	61	3.77	51	5.60	68	43.39	67
Bradley	40.93	10	3.80	48	9.40	14	52.23	9
Calhoun	36.44	54	5.35	8	8.30	38	47.80	39
Carroll	36.54	53	4.38	29	12.39	1	50.19	21
Chicot	38.16	35	3.20	59	10.00	5	49.53	27
Clark	40.95	9	5.06	17	6.10	60	49.78	26
Clay	34.79	65	5.00	18	10.00	5	48.54	34
Cleburne	35.71	60	4.75	21	5.10	70	42.84	69
Cleveland	38.24	34	3.90	45	9.00	17	48.54	35
Columbia	35.33	62	4.40	28	9.00	17	46.78	51
Conway	38.94	28	4.63	24	9.80	8	50.43	16
Craighead	38.72	31	2.21	67	7.62	47	47.67	42
Crawford	41.01	8	3.18	60	7.30	50	50.36	19
Crittenden	44.23	1	4.35	30	5.36	69	53.25	5
Cross	39.93	19	4.08	37	9.50	11	51.76	13
Dallas	40.83	12	2.90	61	8.30	38	50.37	18
Desha	40.32	15	3.74	53	8.40	33	51.11	14
Drew	40.52	13	1.84	71	5.70	65	47.06	47
Faulkner	39.87	20	3.65	55	8.30	37	50.18	22
Franklin	37.42	43	5.25	13	9.40	13	49.44	29
Fulton	33.25	73	4.27	32	6.00	61	41.97	71
Garland	40.85	11	0.94	74	3.60	73	44.79	61
Grant	39.33	23	3.63	56	9.00	17	50.14	23
Greene	36.61	51	2.10	68	5.60	67	43.47	65
Hempstead	34.10	70	4.49	27	7.20	53	44.29	63
Hot Spring	42.07	7	3.92	44	9.00	17	52.54	6
Howard	37.38	44	3.68	54	6.60	54	45.61	56
Independence	39.04	27	3.97	42	8.60	29	49.97	24
Izard	37.91	38	4.08	37	7.70	46	48.11	38
Jackson	36.72	50	4.08	37	8.00	43	47.78	40
Jefferson	40.00	18	7.64	2	9.21	15	54.30	3
Johnson	38.56	32	4.02	41	10.30	4	50.72	15
Lafayette	34.33	67	5.30	11	9.00	17	46.87	50
Lawrence	35.29	63	1.36	73	9.00	17	45.22	59
Lee	29.69	75	5.17	15	8.40	35	41.96	72
Lincoln	39.15	25	4.50	26	9.00	17	50.40	17
Little River	39.20	24	1.88	70	6.20	59	46.23	53
Logan	38.16	36	2.46	64	7.90	44	47.35	45
Lonoke	43.08	4	3.92	43	6.40	55	51.79	12
Madison	37.22	46	2.85	62	9.00	17	47.17	46
Marion	36.44	55	4.60	25	8.90	28	47.43	44
Miller	38.38	33	7.73	1	6.30	57	48.54	36

## AVERAGE MILLAGE BY COUNTY

### Approved in School Elections 2021

County	Average School District Millage	Rank	Average City Total	Rank	Average County Total	Rank	Average Overall Total	Rank
Mississippi	39.71	21	4.14	35	9.70	10	52.32	8
Monroe	37.08	48	4.19	33	8.40	33	47.57	43
Montgomery	33.18	74	3.80	49	8.30	38	43.85	64
Nevada	34.06	71	5.00	18	8.30	38	45.55	57
Newton	36.06	58	3.75	52	9.00	17	46.13	55
Ouachita	37.65	41	5.83	4	8.36	36	49.20	32
Perry	38.14	37	3.77	50	8.60	29	49.38	30
Phillips	39.45	22	5.33	9	10.70	3	53.71	4
Pike	40.34	14	4.67	23	3.30	74	46.18	54
Poinsett	38.76	30	4.14	34	5.81	64	46.94	48
Polk	37.89	39	2.08	69	5.70	65	44.98	60
Pope	42.26	6	0.52	75	4.50	71	46.88	49
Prairie	35.88	59	5.00	18	10.00	5	48.38	37
Pulaski	44.13	2	7.45	3	9.50	12	58.75	1
Randolph	34.29	69	2.45	65	6.00	61	41.51	73
Saint Francis	34.79	64	3.20	58	6.20	58	43.45	66
Saline	40.05	17	3.89	46	9.70	9	51.89	11
Scott	36.90	49	5.15	16	2.80	75	41.17	75
Searcy	36.60	52	2.50	63	11.00	2	48.85	33
Sebastian	40.10	16	5.51	5	8.45	32	52.13	10
Sevier	37.20	47	4.08	36	7.30	50	46.35	52
Sharp	34.33	68	3.88	47	5.85	63	42.37	70
Stone	33.52	72	1.80	72	7.30	48	41.42	74
Union	39.12	26	5.36	7	7.87	45	50.29	20
Van Buren	36.10	56	3.45	57	7.30	49	44.78	62
Washington	42.40	5	5.19	14	6.37	56	52.45	7
White	37.58	42	2.29	66	4.10	72	43.15	68
Woodruff	36.09	57	5.28	12	9.00	17	47.73	41
Yell	37.26	45	5.33	9	9.00	17	49.46	28

**State Averages                      37.96                                      4.05                                      7.83                                      48.07**

**Note: Average of per County average**

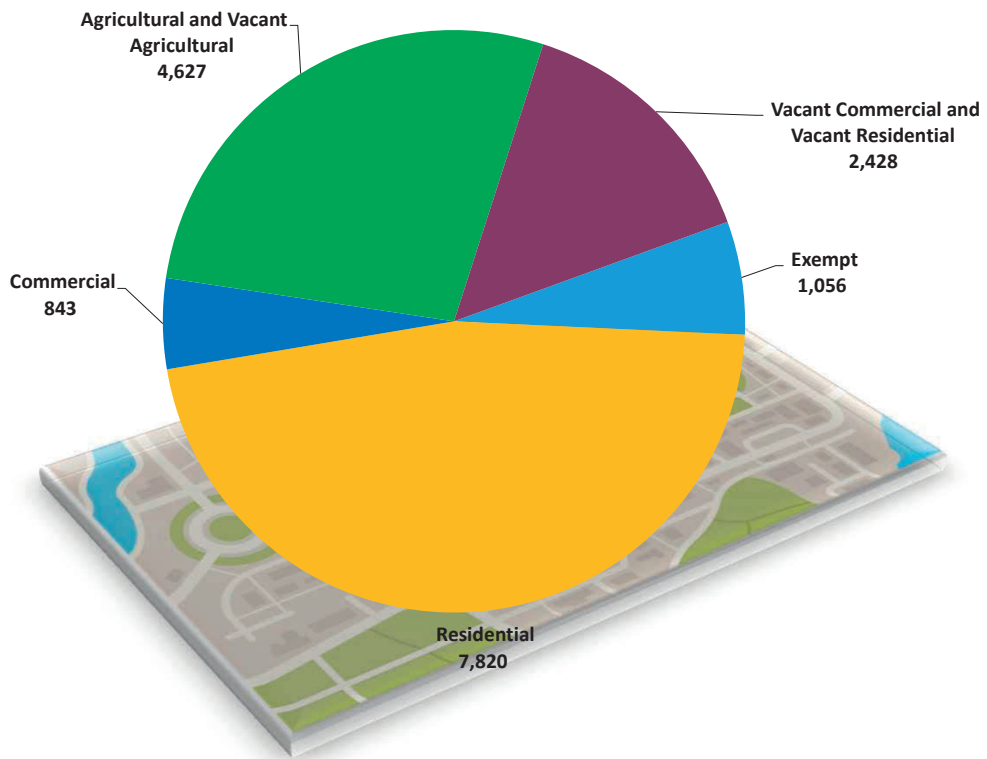
\* Craighead County millage total is incomplete due to unverified data for cities of Cash and Black Oak.

# Arkansas County

Assessor	The Honorable Marcia Theis
Parcels (Reappraisal)*	15,558
Current Reappraisal Cycle Ends	2023
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Delta
Reappraisal Contractor	Delta Mass Appraisal

In house counties perform their own field work, data entry, valuation, and more.  
Some In-House counties may contract out their appraisal manager position.  
Those appear in ().

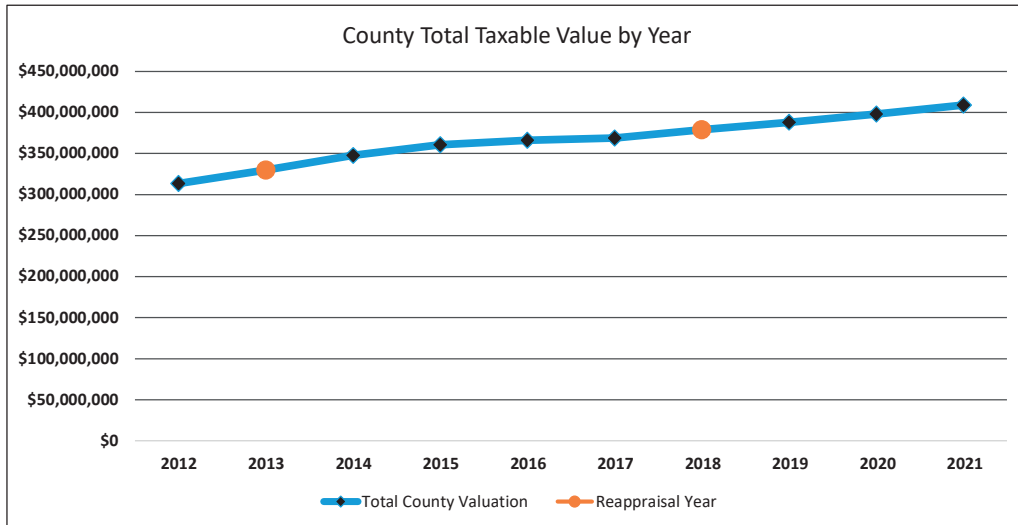
## PARCELS BY TYPE



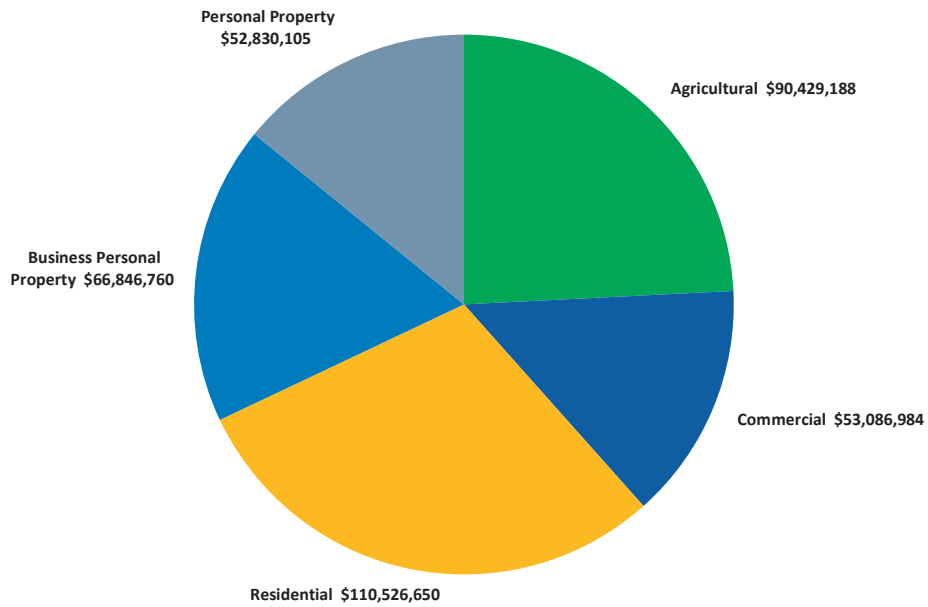
Important note:  
Groupings and categorization of parcel counts and category values are for property tax purposes only.  
Any comparison to other professional or statistical data should not be used for informational or decision making purposes.

\*Parcels (Reappraisal) varies from pie chart totals due to the way parcels are counted by AACD for the contracting process for cost saving measures. Some counties group Industrial and Commercial parcels. Future reports will have them separate for all counties.  
Mineral Real Property parcels are not included in the chart.

Arkansas  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



Important note: Pie chart does not include Utilities  
Groupings and categorization of parcel counts and category values are for property tax purposes only.  
Any comparison to other professional or statistical data should not be used for informational or decision making purposes.  
For more information, please contact us.

	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	37.67	40	4.07	40	9.15	16	49.26	31

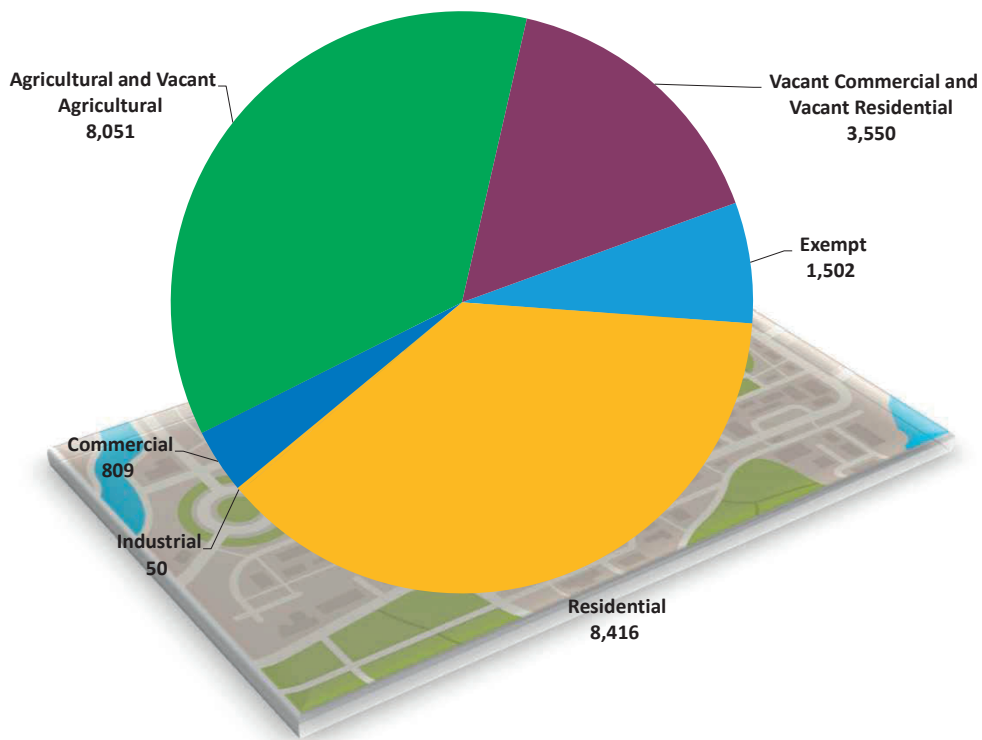
More detailed information on millages is available at <https://www.arkansasassessment.com/>  
[Millage Book | Arkansas Assessment Coordination Division](#)

# Ashley County

Assessor	The Honorable Beth Rush
Parcels (Reappraisal)*	19,411
Current Reappraisal Cycle Ends	2023
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Southwest
Reappraisal Contractor	Delta Mass Appraisal

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 Those appear in ().

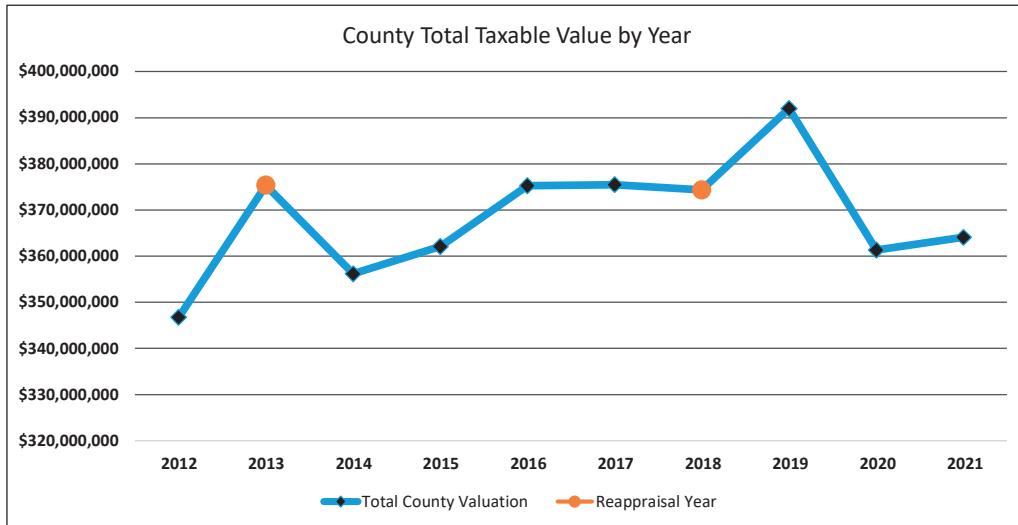
## PARCELS BY TYPE



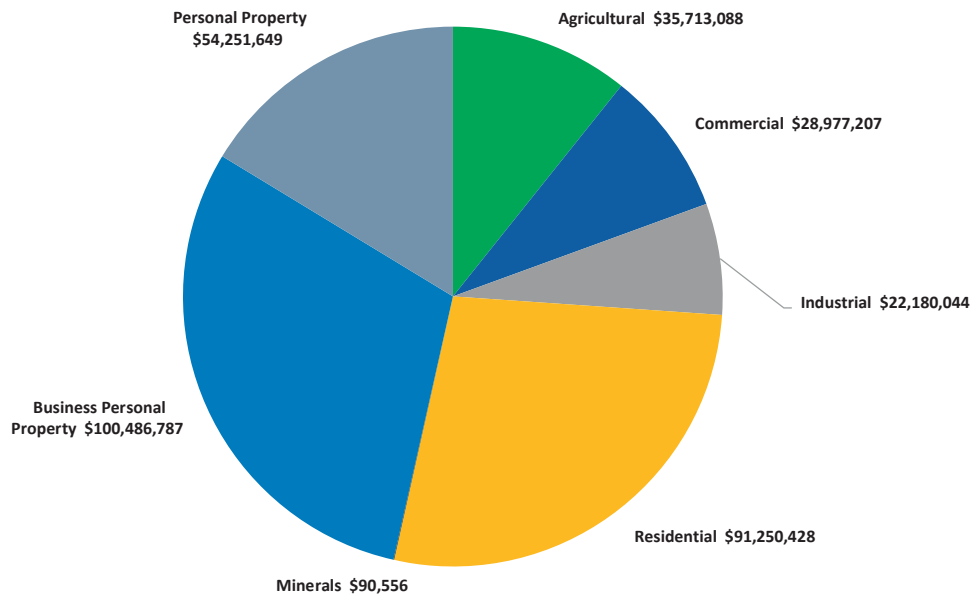
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Ashley  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	38.89	29	5.49	6	7.21	52	49.94	25

More detailed information on millages is available at <https://www.arkansasassessment.com/>  
[Millage Book | Arkansas Assessment Coordination Division](#)

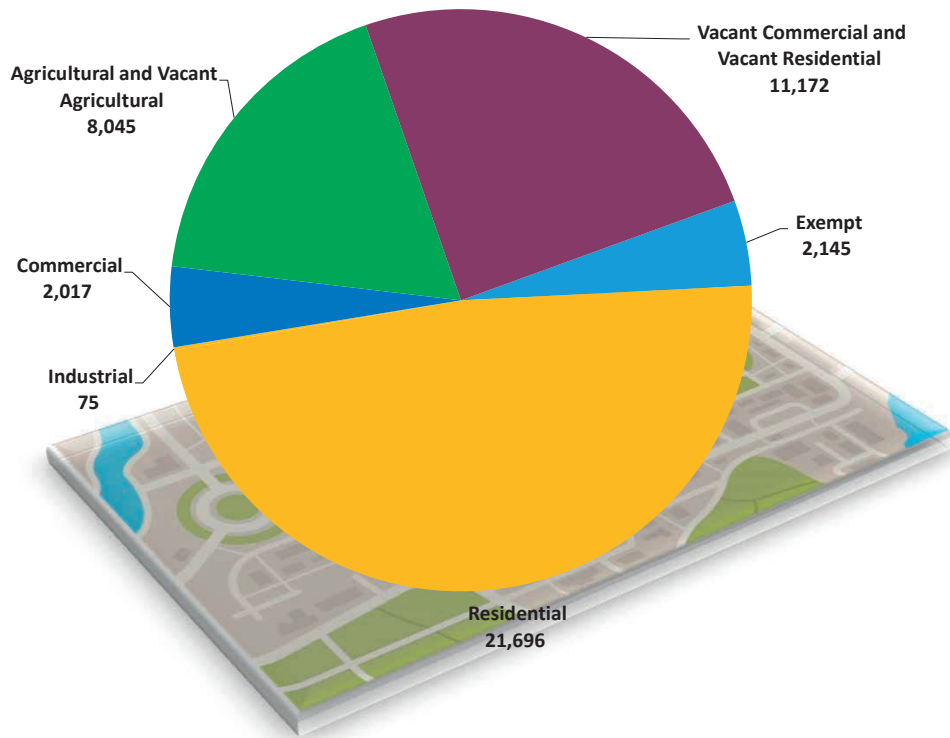


# Baxter County

Assessor	The Honorable Jayme Nicholson
Parcels (Reappraisal)*	37,348
Current Reappraisal Cycle Ends	2022
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Ozark
Reappraisal Contractor	Total Assessment Solutions Corp

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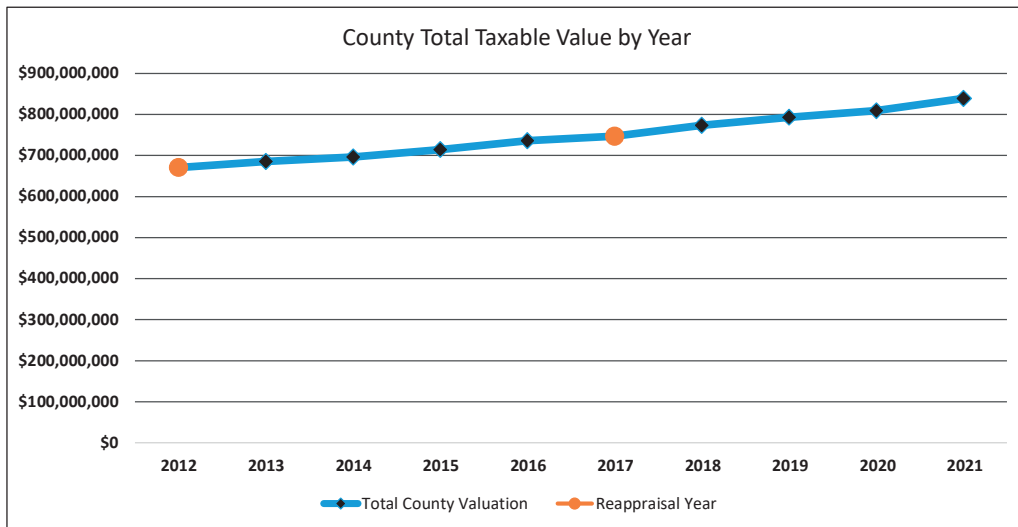
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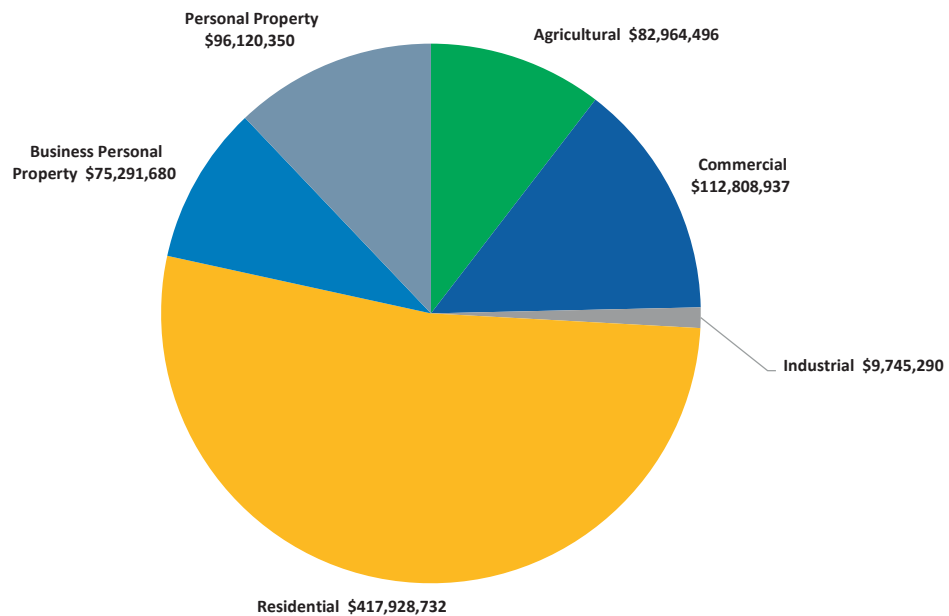
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Baxter  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	34.46	66	4.28	31	8.50	31	45.53	58

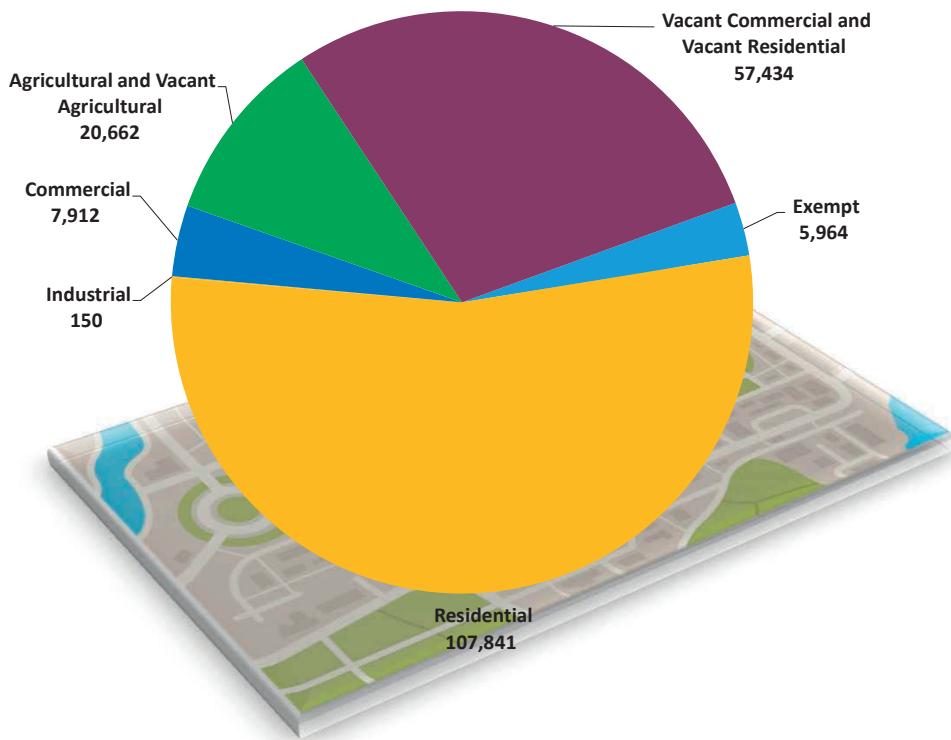
More detailed information on millages is available at <https://www.arkansasassessment.com/>  
[Millage Book | Arkansas Assessment Coordination Division](#)

# Benton County

Assessor	The Honorable Roderick Grieve
Parcels (Reappraisal)*	156,097
Current Reappraisal Cycle Ends	2024
Current Reappraisal Cycle Duration (Years)	3
Agricultural Region	Ozark
Reappraisal Contractor	In-House

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Those appear in ().

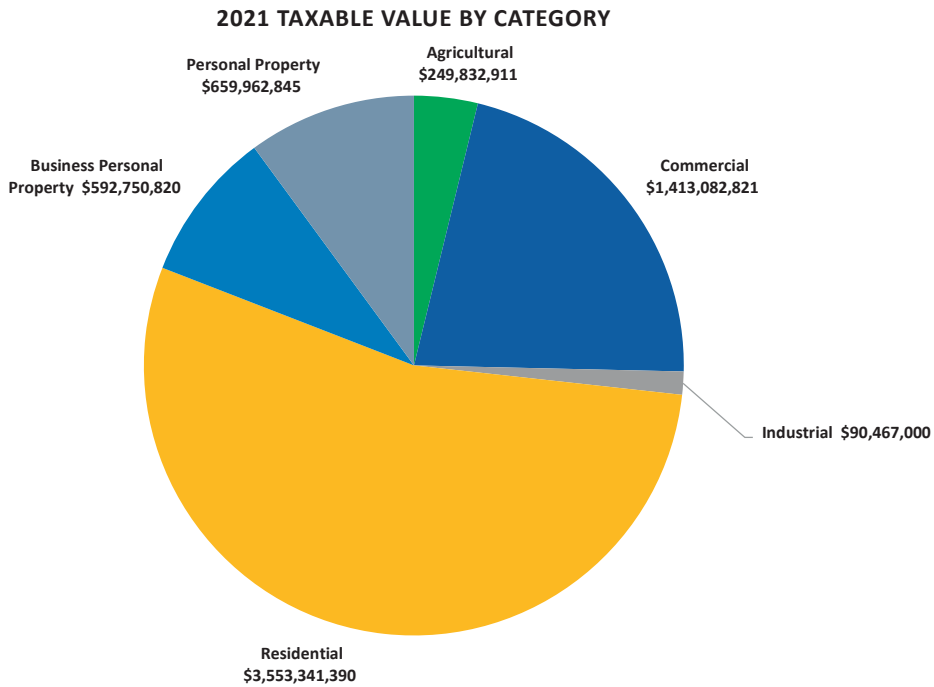
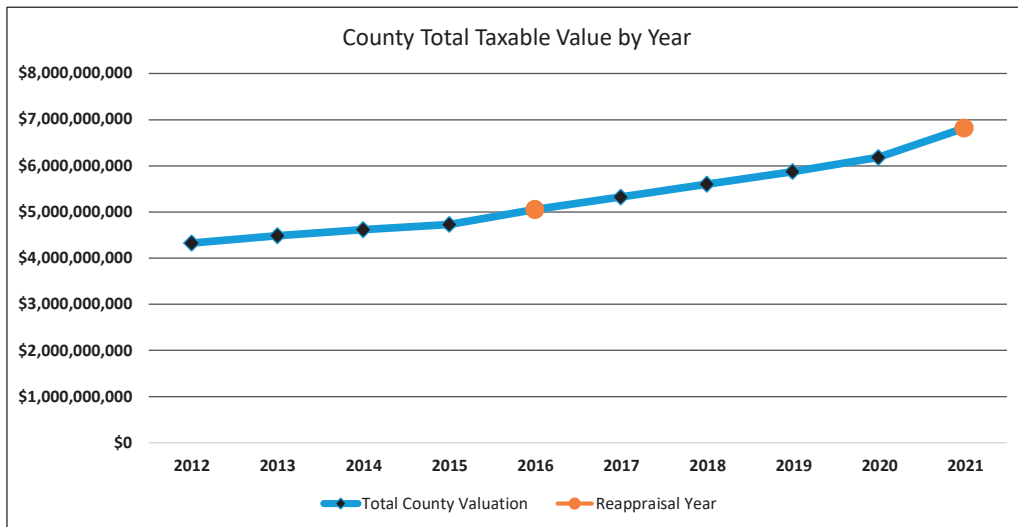
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Benton  
County cont.



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	43.79	3	4.70	22	8.15	42	55.80	2

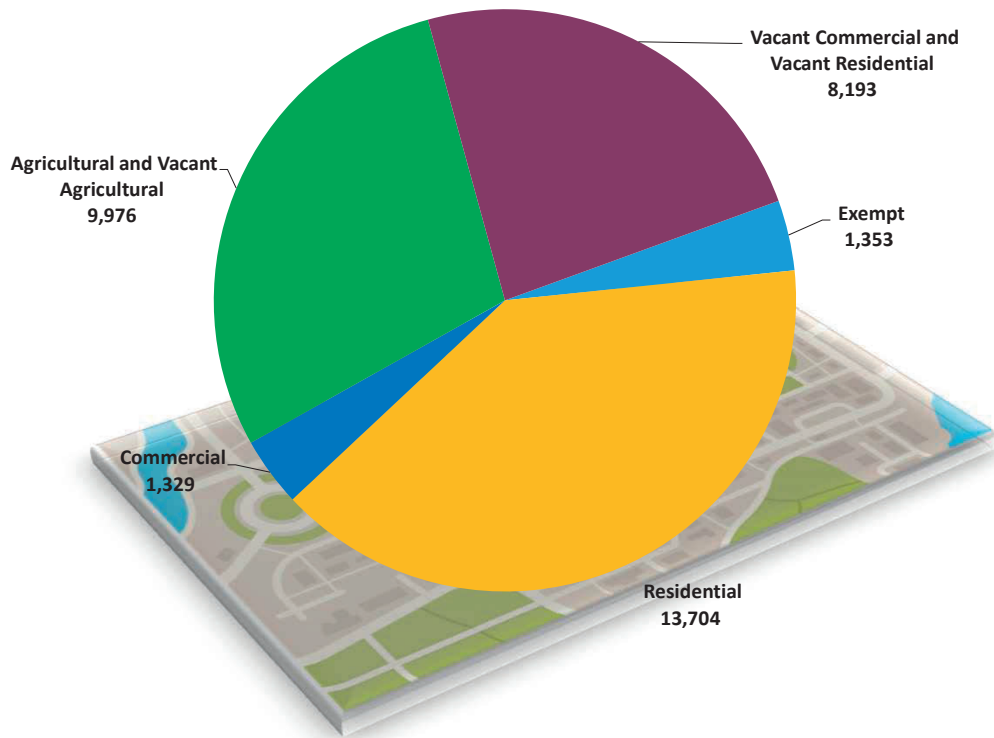
More detailed information on millages is available at <https://www.arkansasassessment.com/>  
[Millage Book | Arkansas Assessment Coordination Division](#)

# Boone County

<b>Assessor</b>	<b>The Honorable Brandi Diffey</b>
<b>Parcels (Reappraisal)*</b>	<b>29,011</b>
<b>Current Reappraisal Cycle Ends</b>	<b>2026</b>
<b>Current Reappraisal Cycle Duration (Years)</b>	<b>5</b>
<b>Agricultural Region</b>	<b>Ozark</b>
<b>Reappraisal Contractor</b>	<b>In-House (Total Assessment Solutions Corp)</b>

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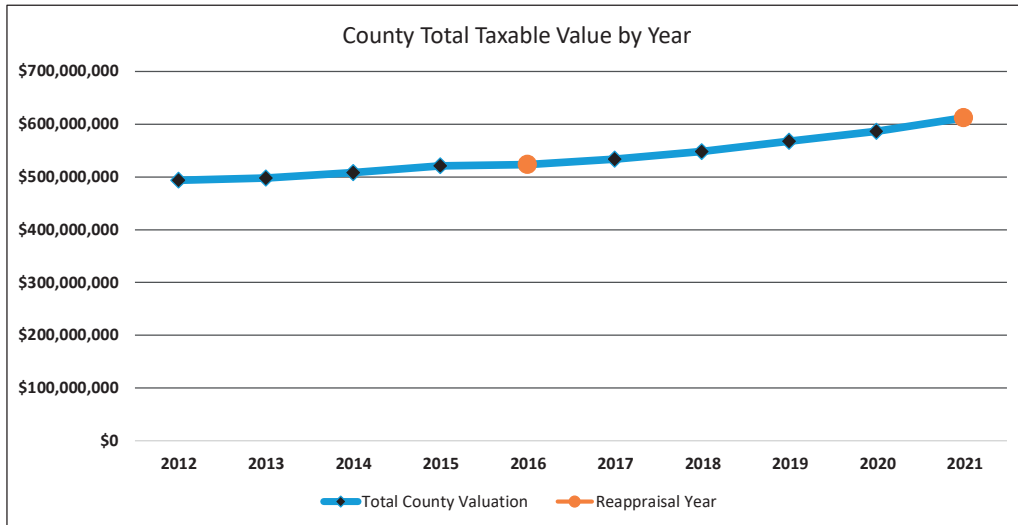
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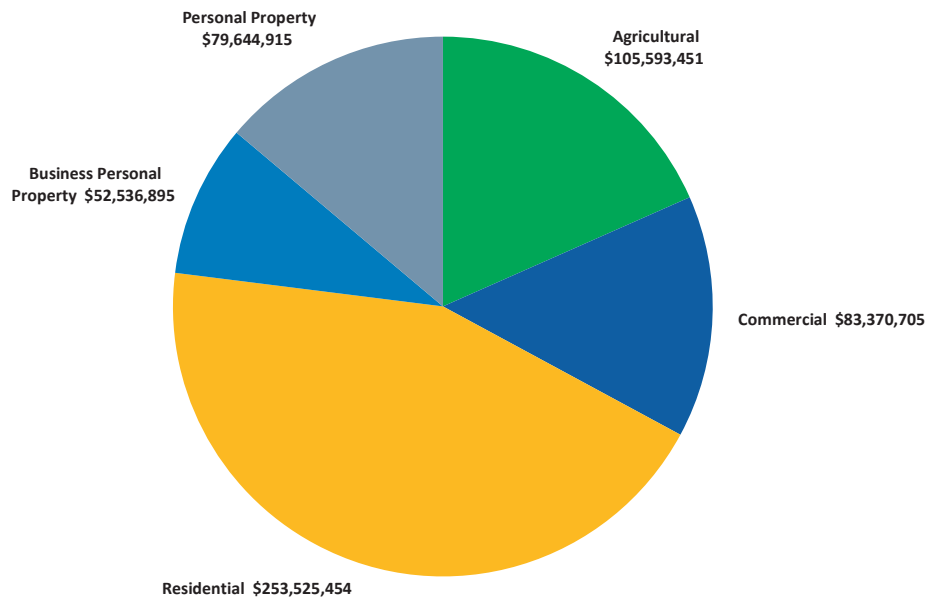
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Boone  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	35.53	61	3.77	51	5.60	68	43.39	67

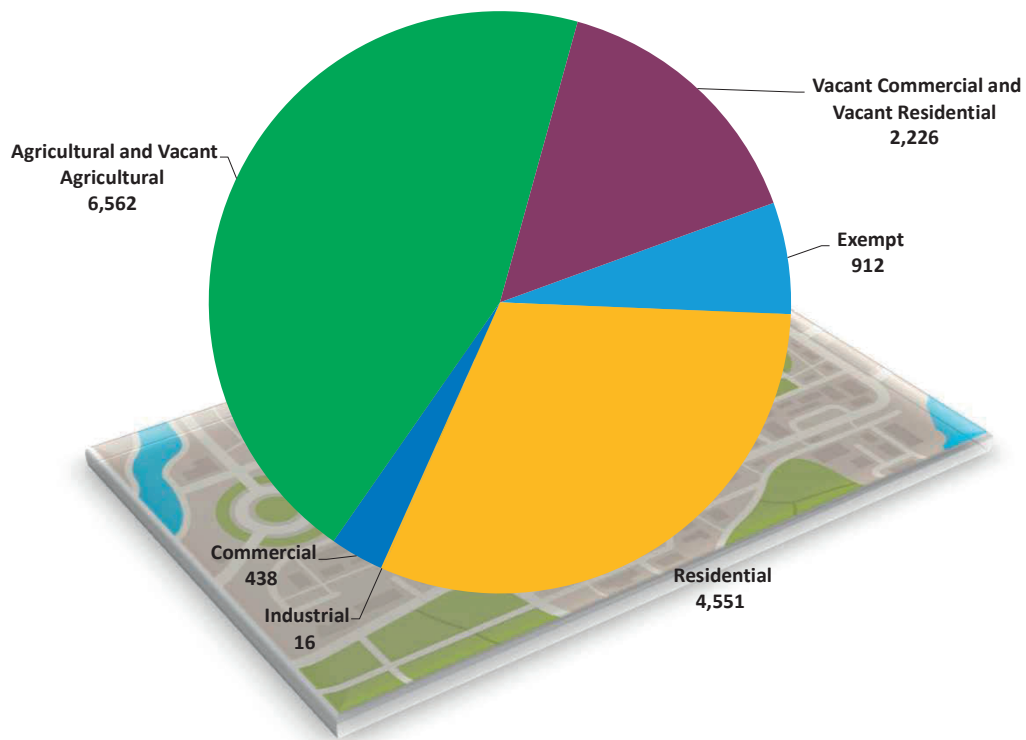
More detailed information on millages is available at <https://www.arkansasassessment.com/Millage Book | Arkansas Assessment Coordination Division>

# Bradley County

<b>Assessor</b>	<b>The Honorable Krystle Hays</b>
<b>Parcels (Reappraisal)*</b>	<b>12,703</b>
<b>Current Reappraisal Cycle Ends</b>	<b>2025</b>
<b>Current Reappraisal Cycle Duration (Years)</b>	<b>5</b>
<b>Agricultural Region</b>	<b>Southwest</b>
<b>Reappraisal Contractor</b>	<b>Total Assessment Solutions Corp</b>

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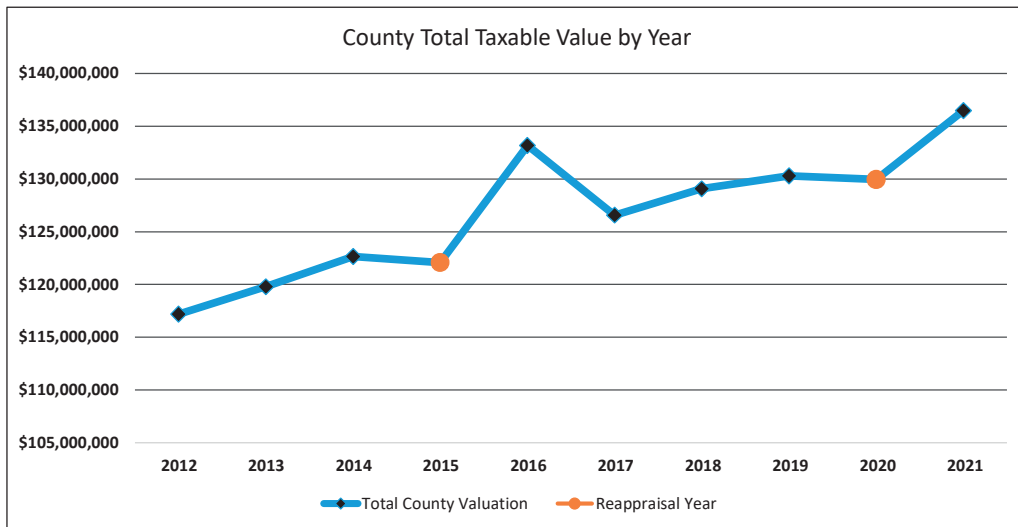
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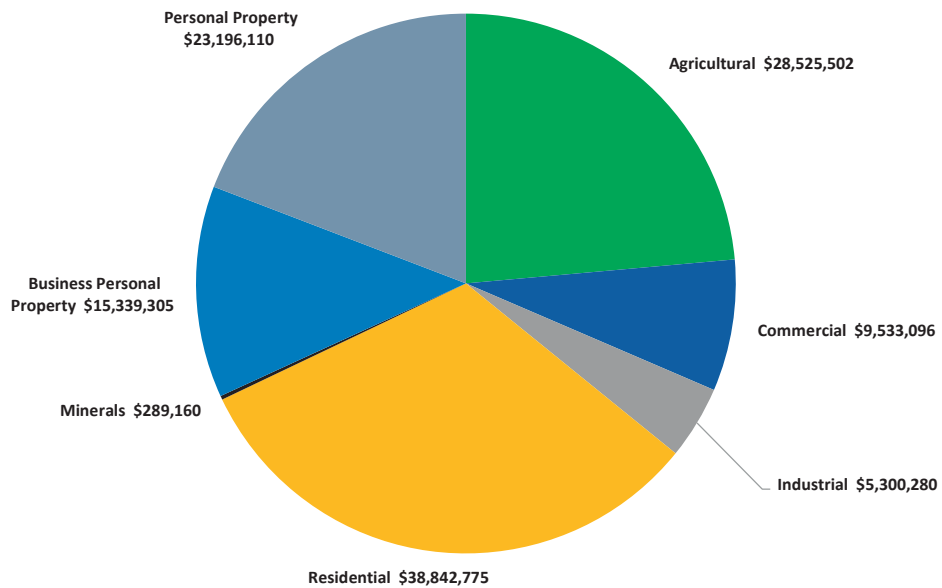
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Bradley  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	40.93	10	3.80	48	9.40	14	52.23	9

More detailed information on millages is available at <https://www.arkansasassessment.com/MillageBook> | [Arkansas Assessment Coordination Division](#)

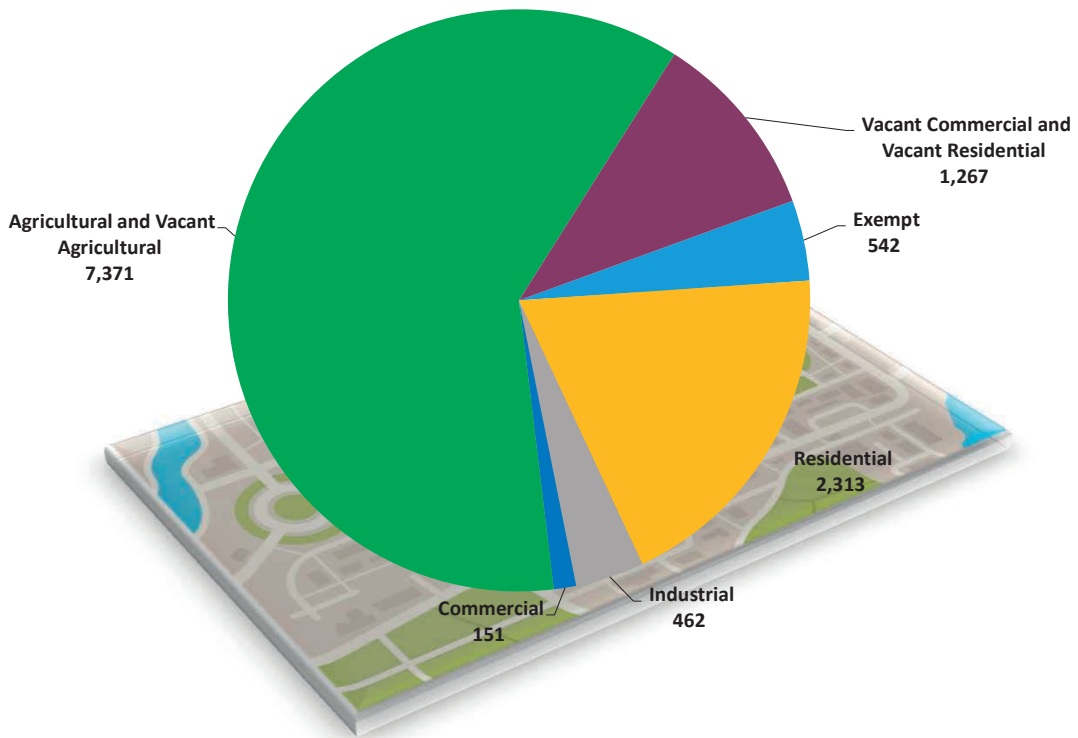


# Calhoun County

Assessor	The Honorable Teresa Carter
Parcels (Reappraisal)*	9,679
Current Reappraisal Cycle Ends	2025
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Southwest
Reappraisal Contractor	Total Assessment Solutions Corp

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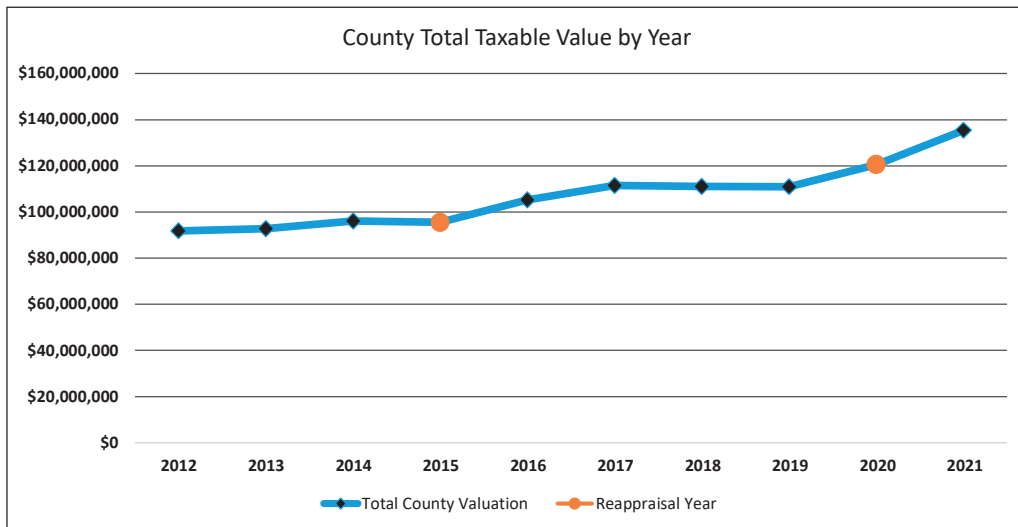
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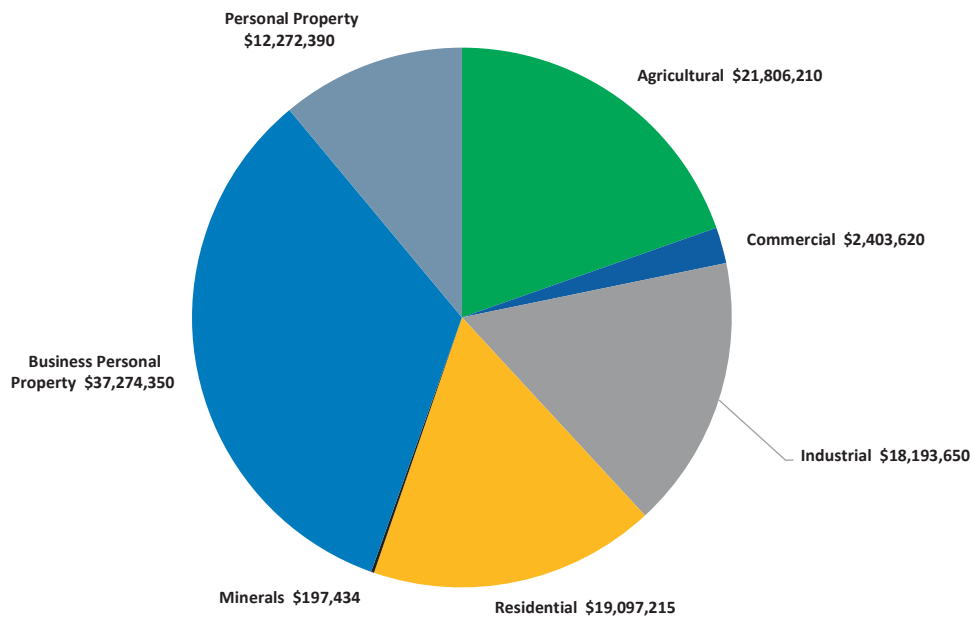
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Calhoun  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	36.44	54	5.35	8	8.30	38	47.80	39

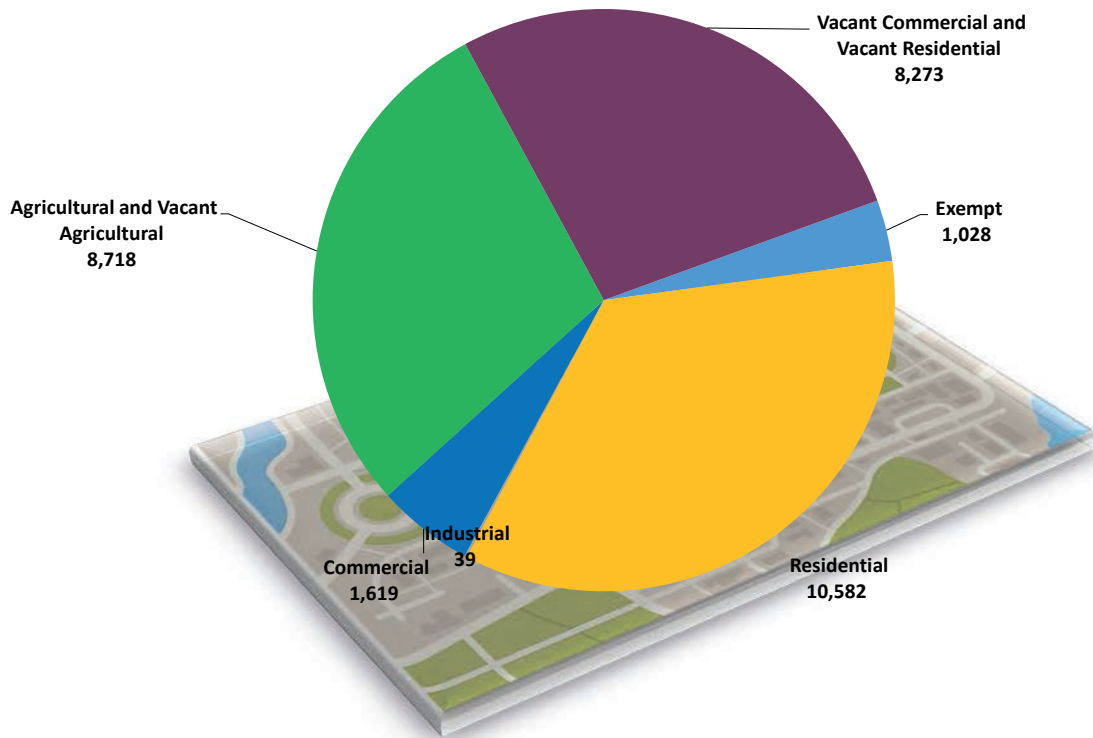
More detailed information on millages is available at <https://www.arkansasassessment.com/>  
[Millage Book | Arkansas Assessment Coordination Division](#)

# Carroll County

Assessor	The Honorable Jeannie Davidson
Parcels (Reappraisal)*	25,075
Current Reappraisal Cycle Ends	2022
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Ozark
Reappraisal Contractor	Arkansas CAMA Technology

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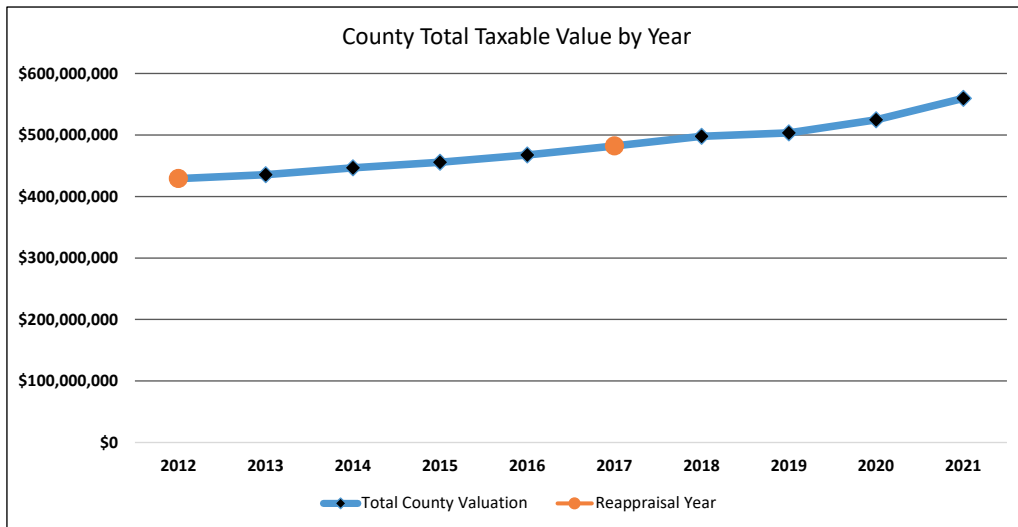
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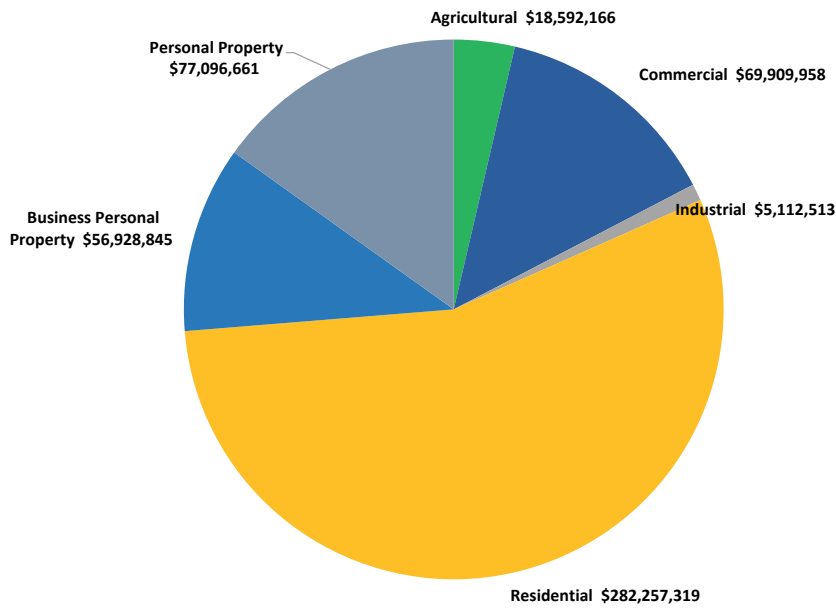
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Carroll  
County cont.



**2021 TAXABLE VALUE BY CATEGORY**



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	36.54	53	4.38	29	12.39	1	50.19	21

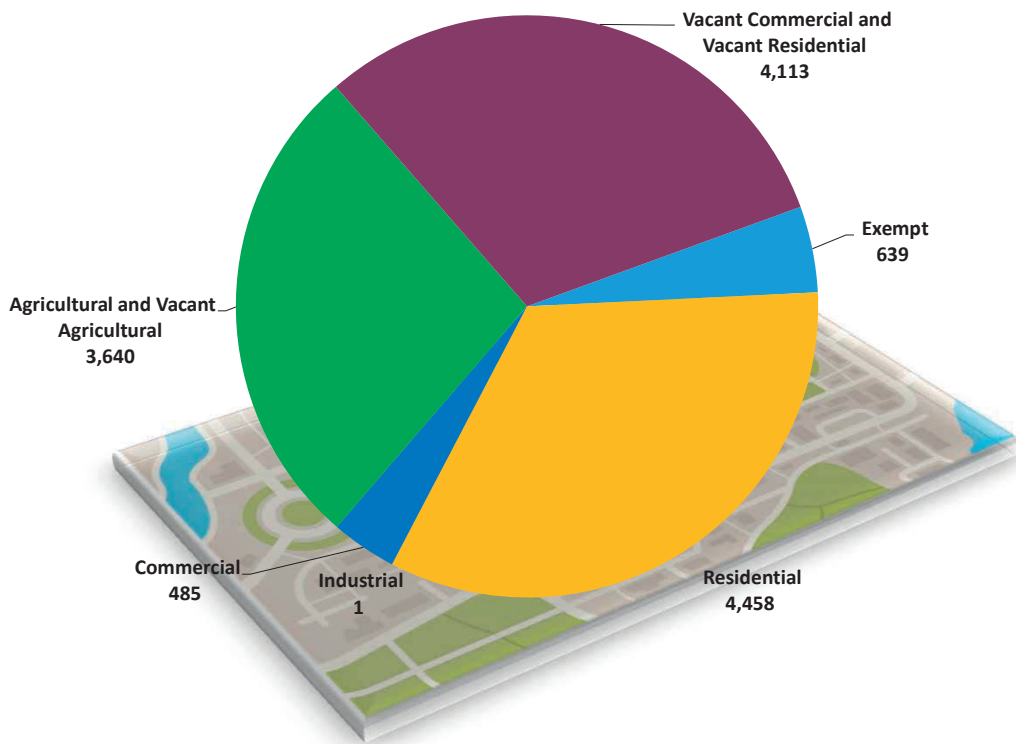
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[Millage Book | Arkansas Assessment Coordination Division](#)

# Chicot County

Assessor	The Honorable Faye Tate
Parcels (Reappraisal)*	11,792
Current Reappraisal Cycle Ends	2024
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Delta
Reappraisal Contractor	Total Assessment Solutions Corp

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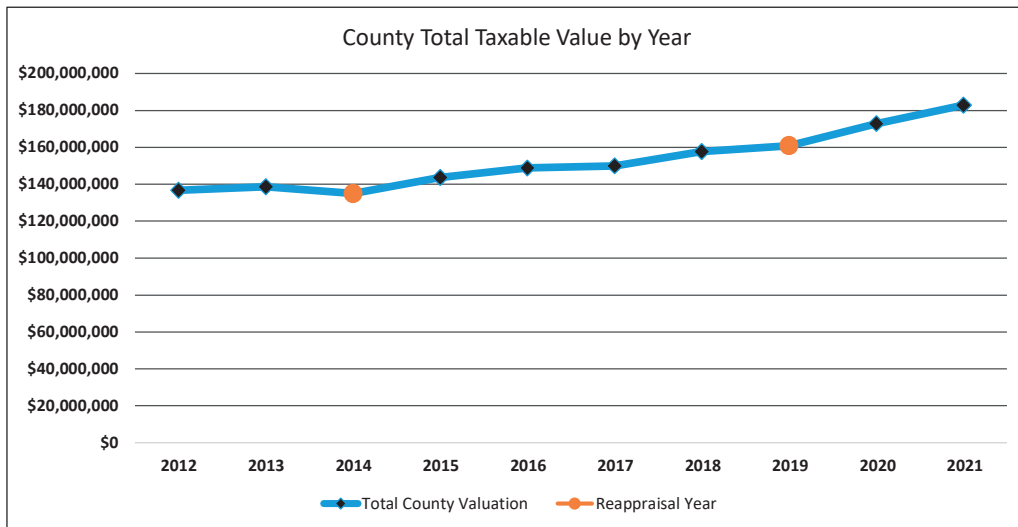
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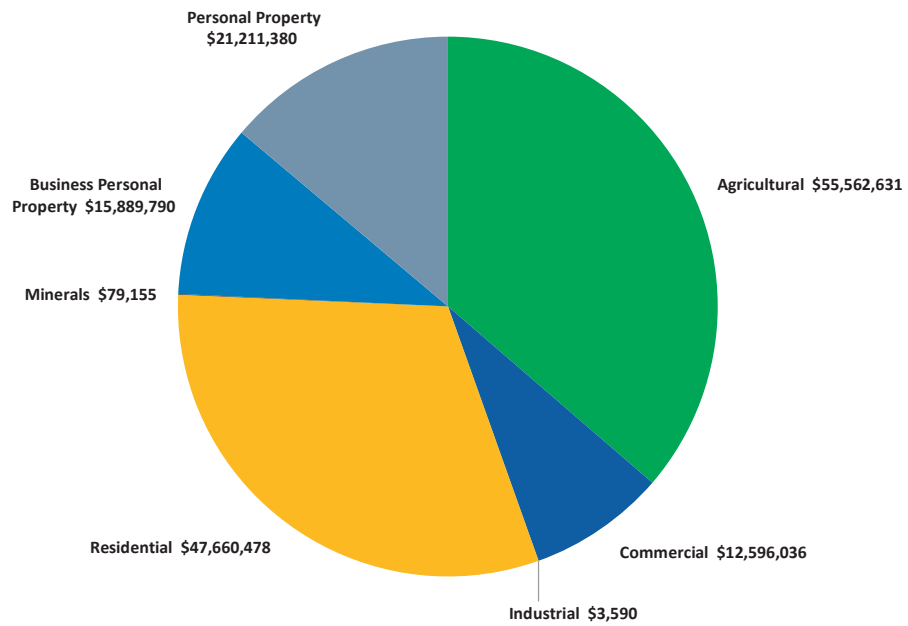
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Chicot  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	38.16	35	3.20	59	10.00	5	49.53	27

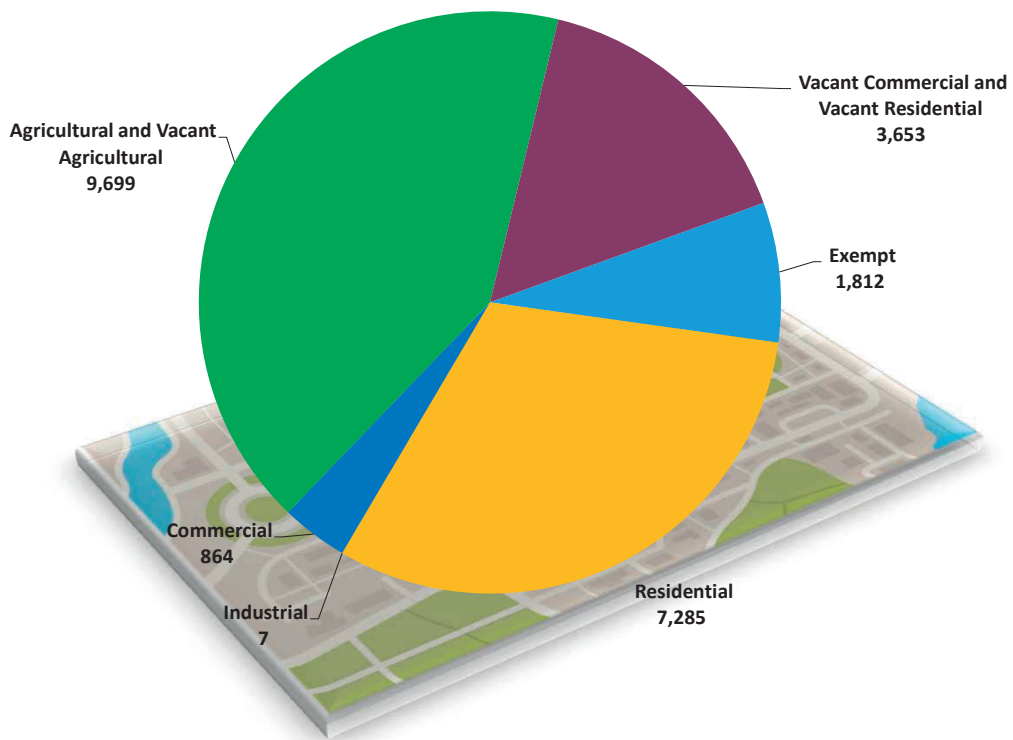
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[Millage Book | Arkansas Assessment Coordination Division](#)

# Clark County

Assessor	The Honorable Tosha Horton
Parcels (Reappraisal)*	20,022
Current Reappraisal Cycle Ends	2025
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Southwest
Reappraisal Contractor	Total Assessment Solutions Corp

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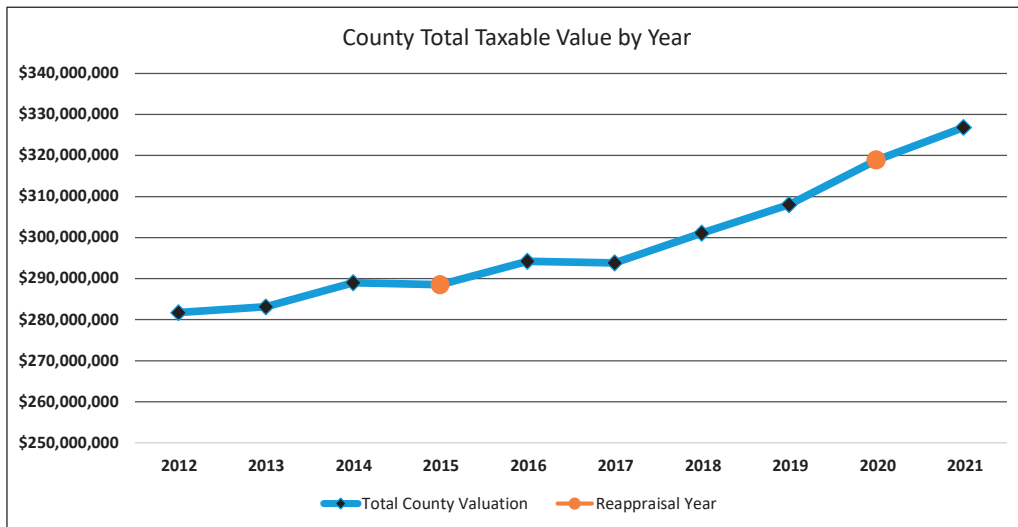
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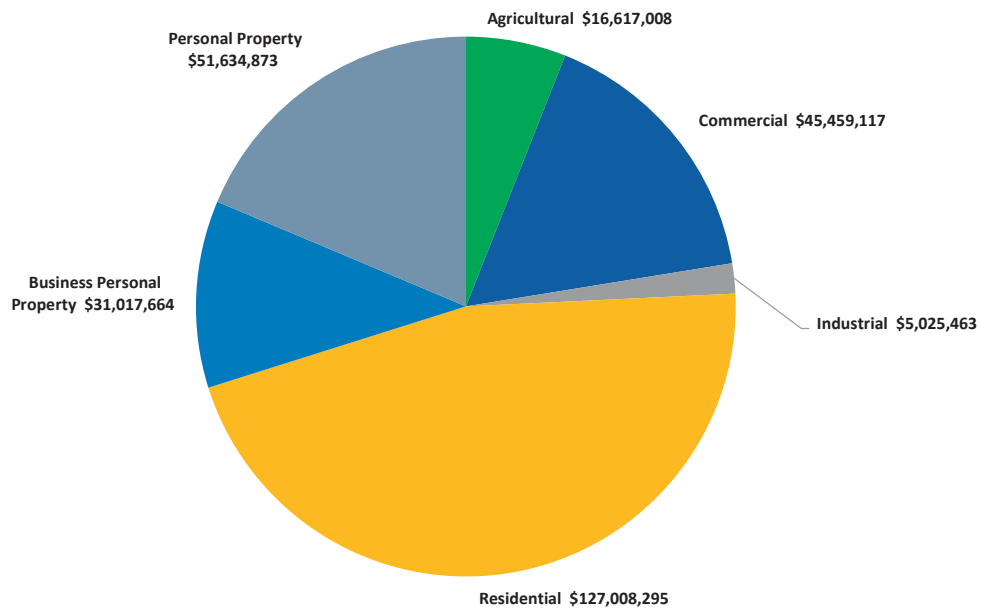
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Clark  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	40.95	9	5.06	17	6.10	60	49.78	26

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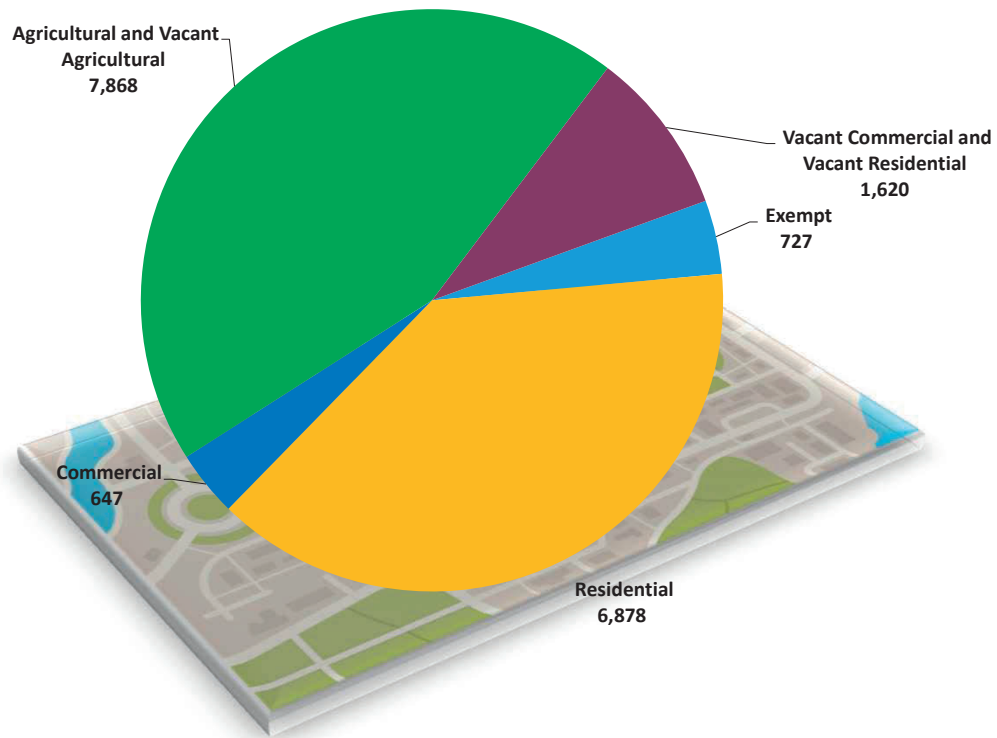


# Clay County

Assessor	The Honorable Tracy Gurley
Parcels (Reappraisal)*	14,615
Current Reappraisal Cycle Ends	2023
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Delta
Reappraisal Contractor	In-House (Total Assessment Solutions Corp)

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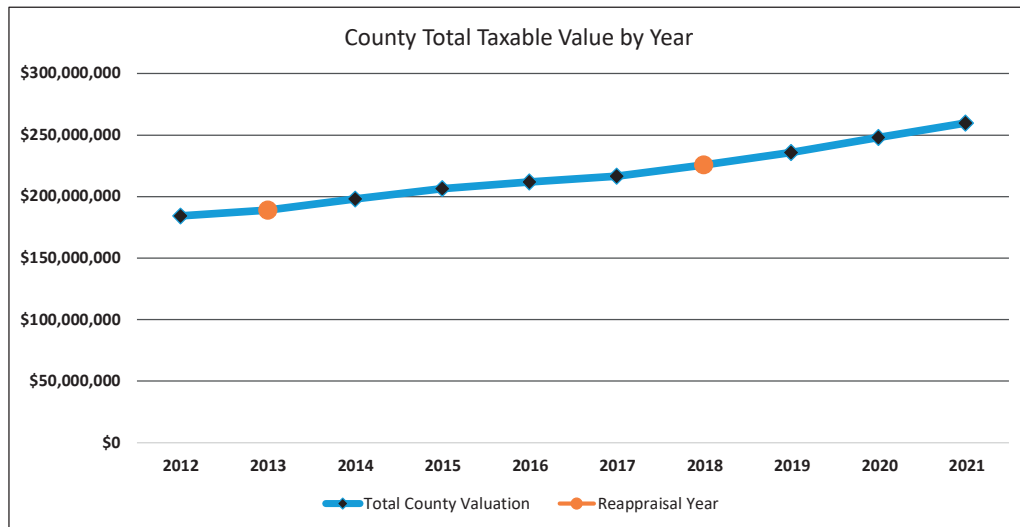
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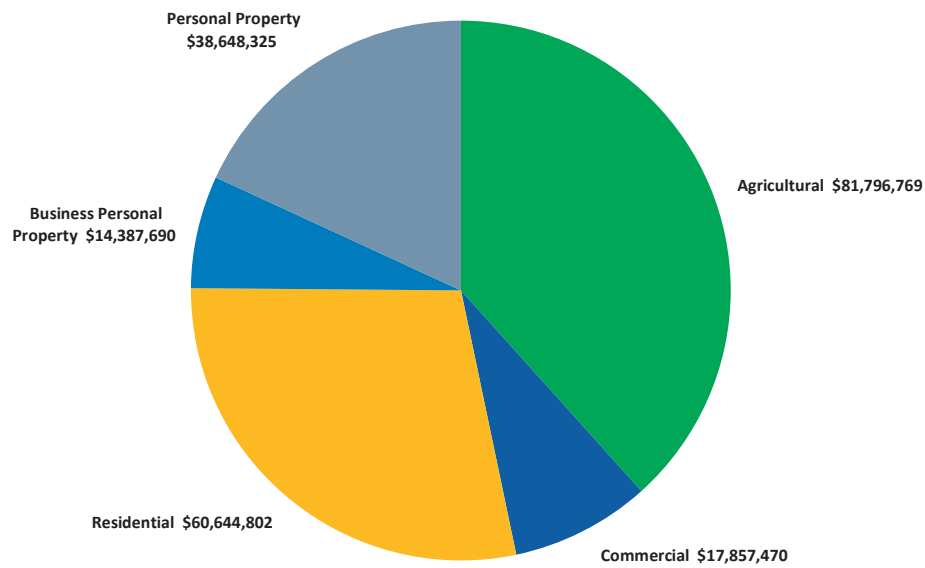
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Clay  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	34.79	65	5.00	18	10.00	5	48.54	34

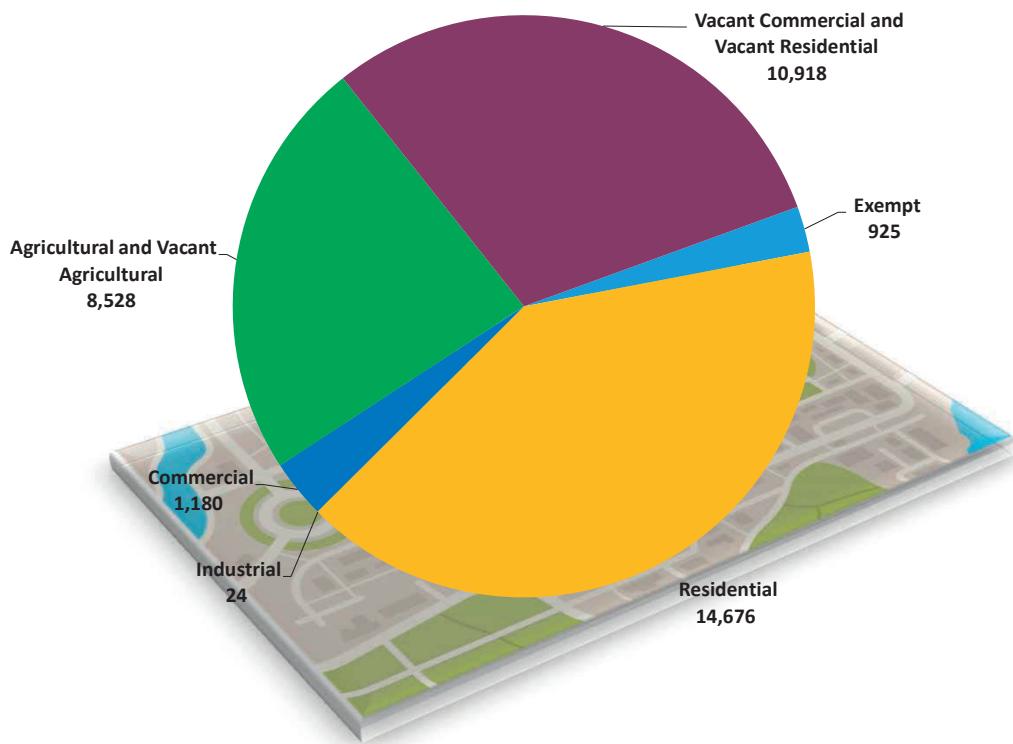
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# Cleburne County

Assessor	The Honorable Judy Land
Parcels (Reappraisal)*	31,078
Current Reappraisal Cycle Ends	2022
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Ozark
Reappraisal Contractor	Arkansas CAMA Technology

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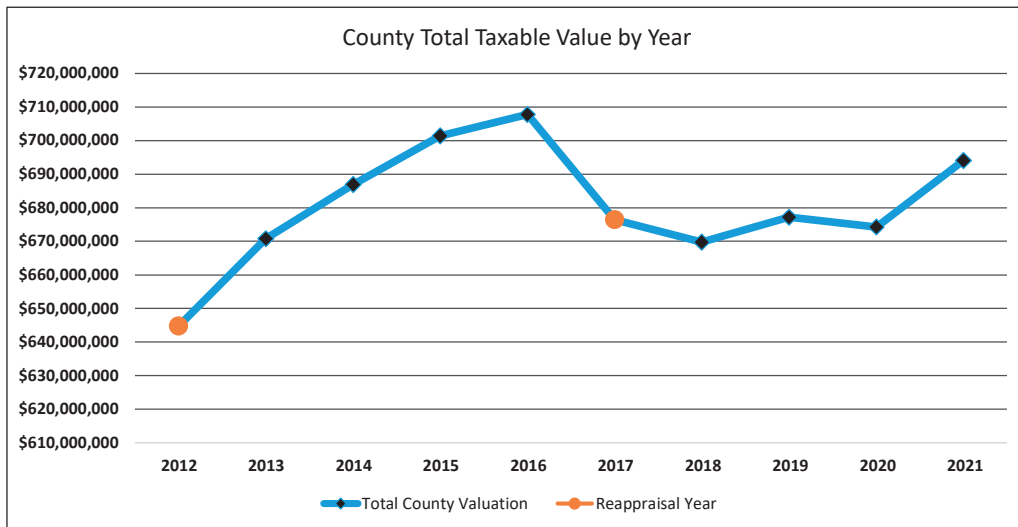
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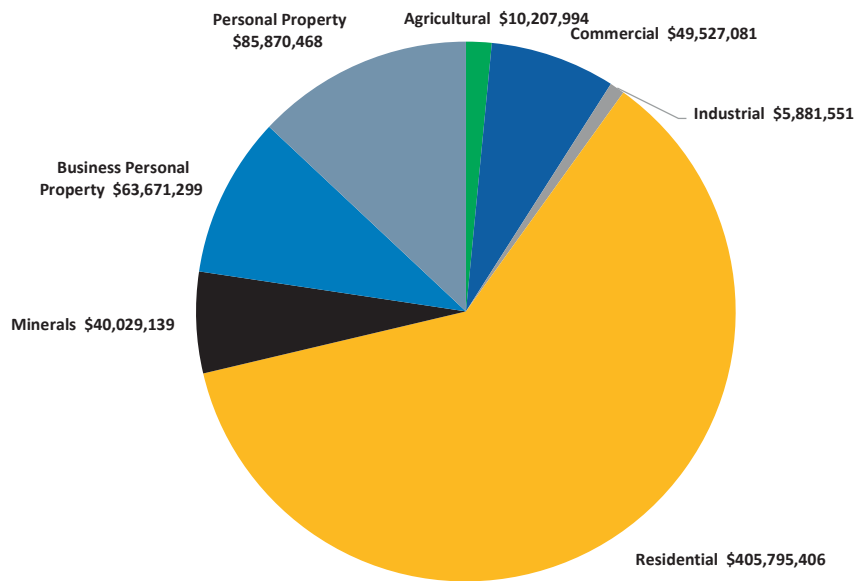
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Cleburne  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	35.71	60	4.75	21	5.10	70	42.84	69

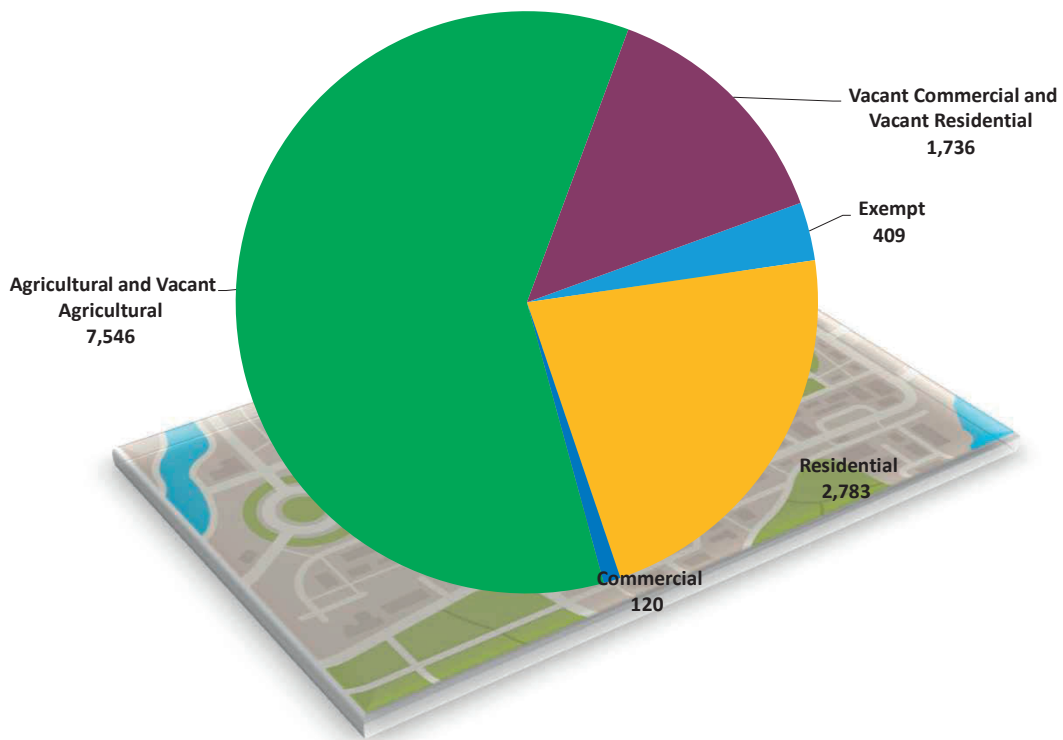
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# Cleveland County

Assessor	The Honorable Barbara Reeves
Parcels (Reappraisal)*	11,184
Current Reappraisal Cycle Ends	2024
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Southwest
Reappraisal Contractor	Delta Mass Appraisal

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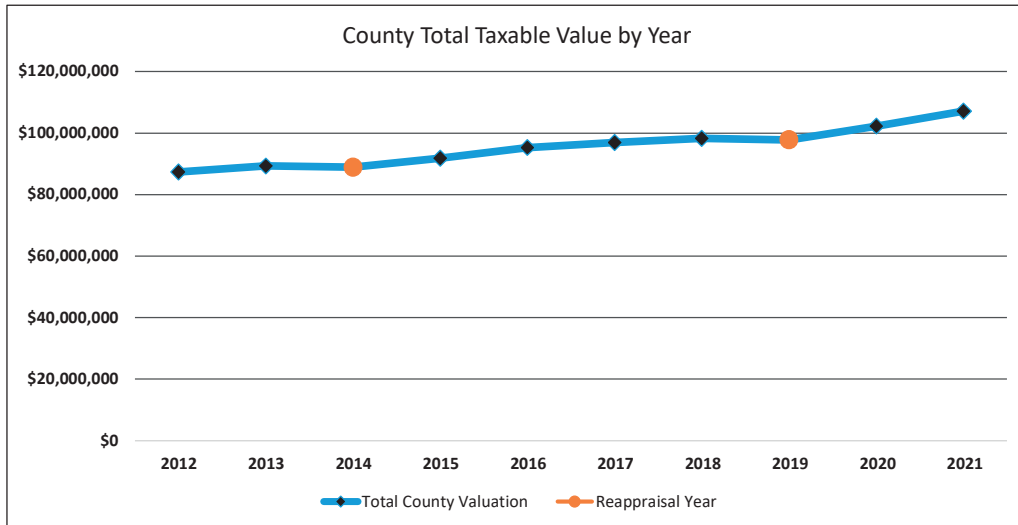
## PARCELS BY TYPE



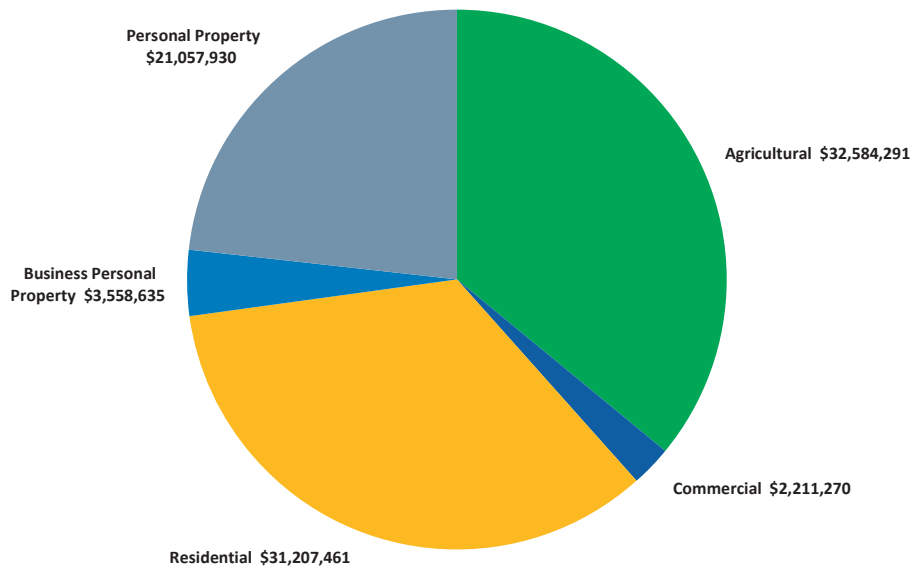
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Cleveland  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



Important note: Pie chart does not include Utilities Groupings and categorization of parcel counts and category values are for property tax purposes only. Any comparison to other professional or statistical data should not be used for informational or decision making purposes. For more information, please contact us.

	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	38.24	34	3.90	45	9.00	17	48.54	35

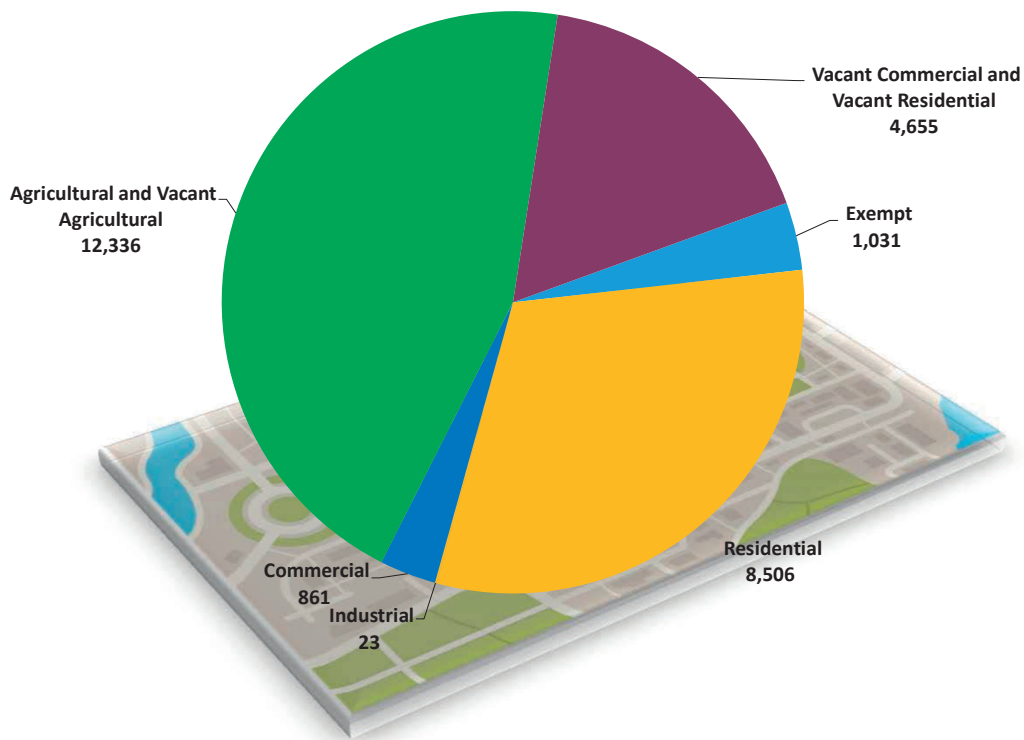
More detailed information on millages is available at <https://www.arkansasassessment.com/MillageBook> | [Arkansas Assessment Coordination Division](#)

# Columbia County

Assessor	The Honorable Voyles Martin
Parcels (Reappraisal)*	26,054
Current Reappraisal Cycle Ends	2023
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Southwest
Reappraisal Contractor	Total Assessment Solutions Corp

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Those appear in ().

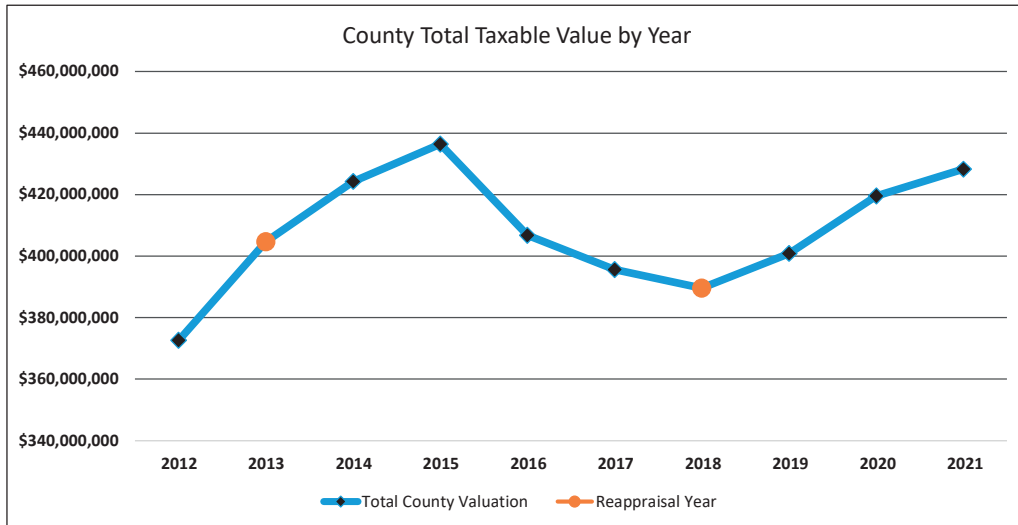
## PARCELS BY TYPE



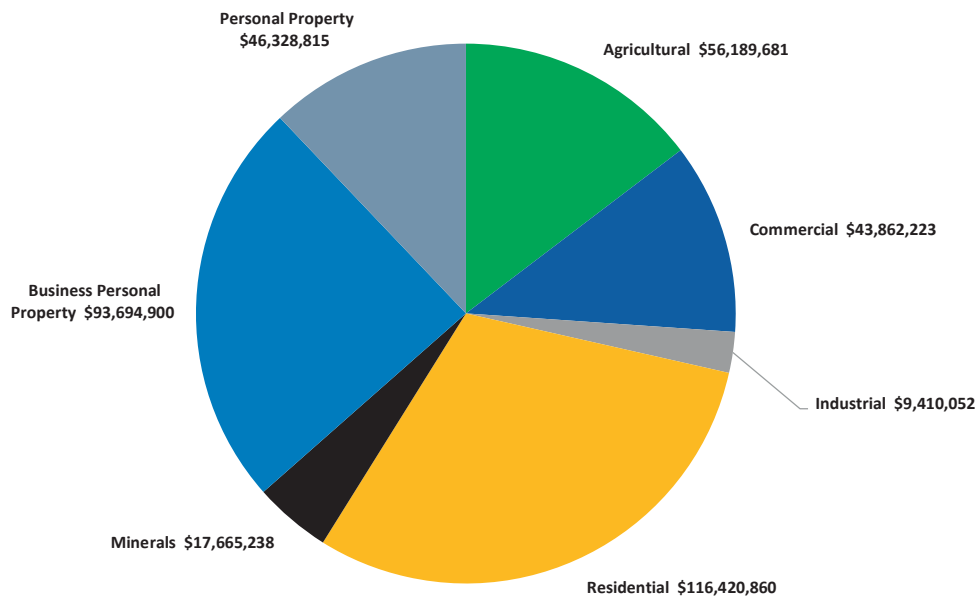
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Columbia  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	35.33	62	4.40	28	9.00	17	46.78	51

More detailed information on millages is available at <https://www.arkansasassessment.com/>  
[Millage Book | Arkansas Assessment Coordination Division](#)

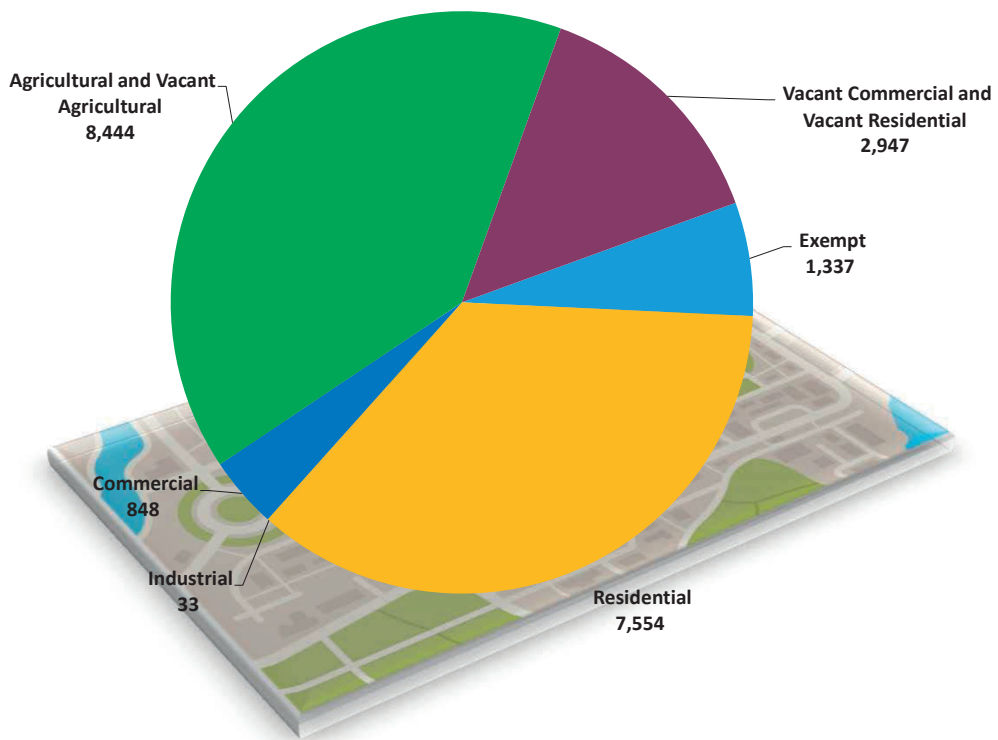


# Conway County

Assessor	The Honorable Mark Stobaugh
Parcels (Reappraisal)*	18,095
Current Reappraisal Cycle Ends	2022
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Ozark
Reappraisal Contractor	Arkansas CAMA Technology

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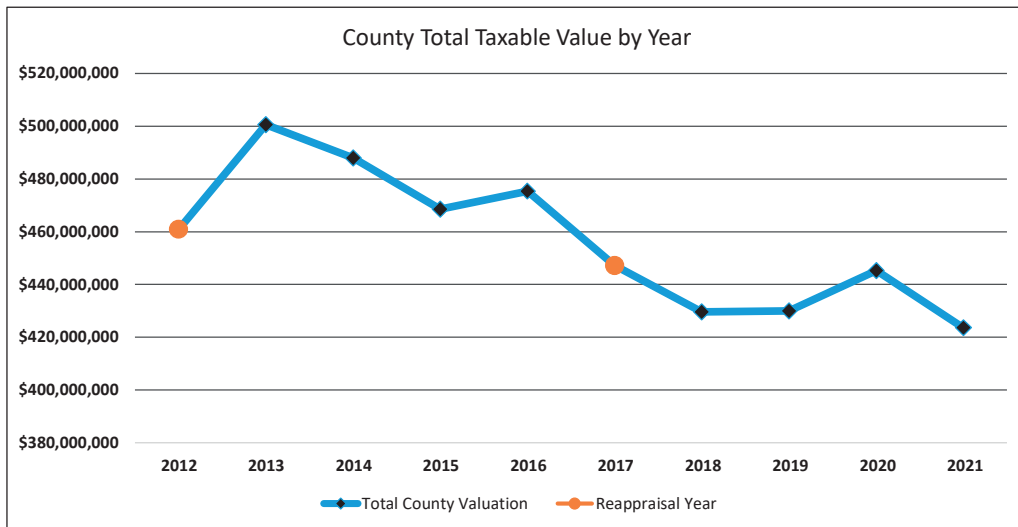
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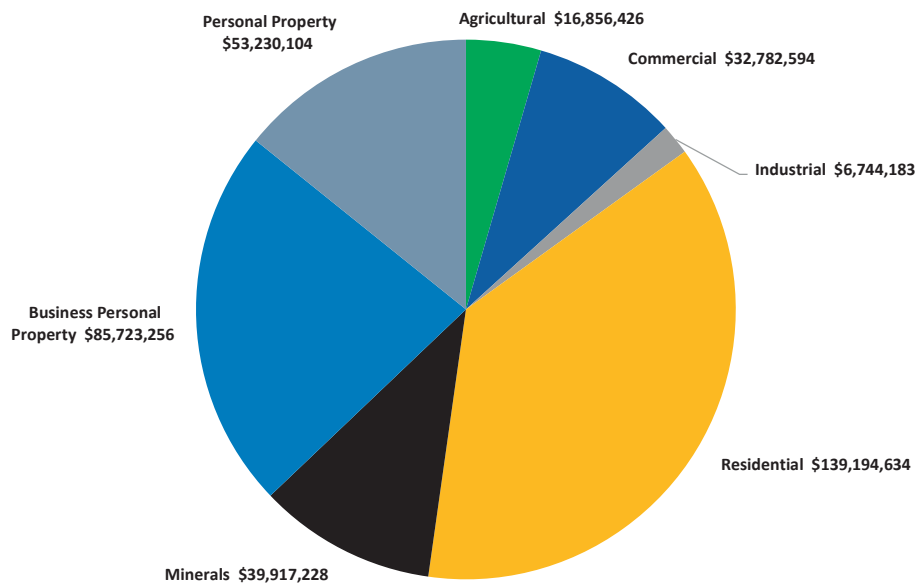
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Conway  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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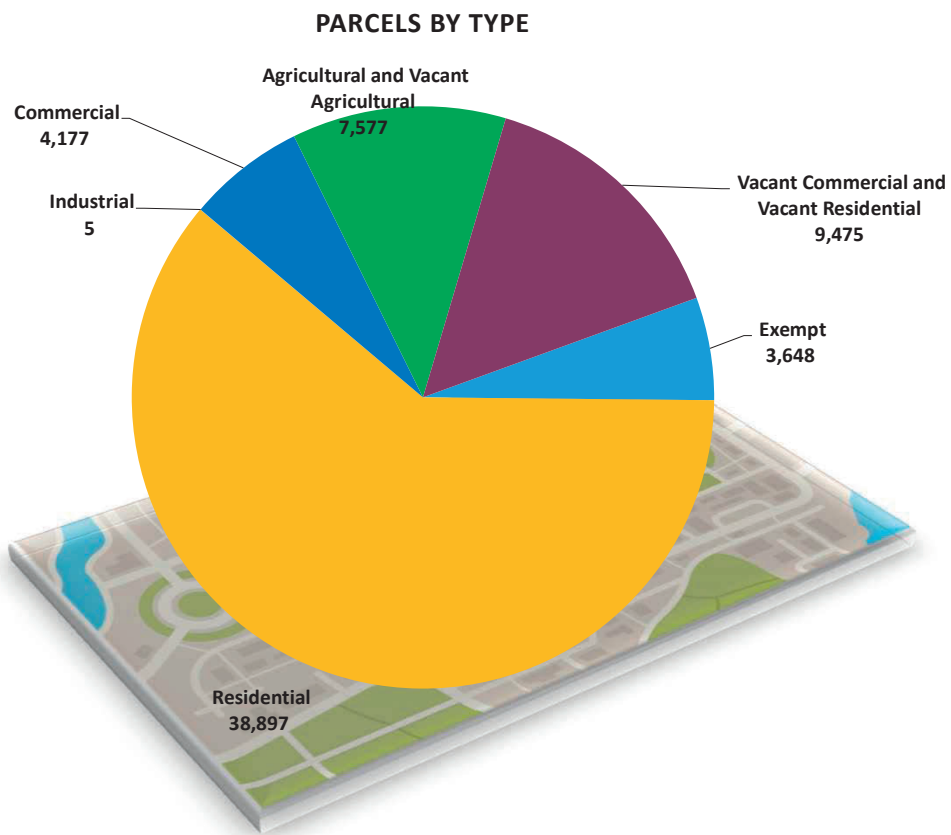
	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	38.94	28	4.63	24	9.80	8	50.43	16

More detailed information on millages is available at <https://www.arkansasassessment.com/>  
[Millage Book | Arkansas Assessment Coordination Division](#)

# Craighead County

Assessor	The Honorable Hannah Towell
Parcels (Reappraisal)*	49,620
Current Reappraisal Cycle Ends	2022
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Delta
Reappraisal Contractor	Delta Mass Appraisal

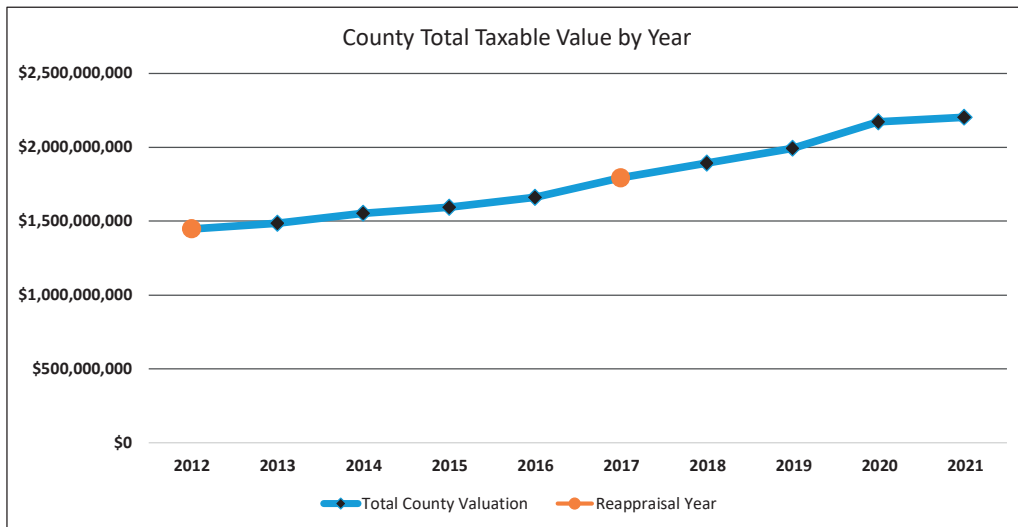
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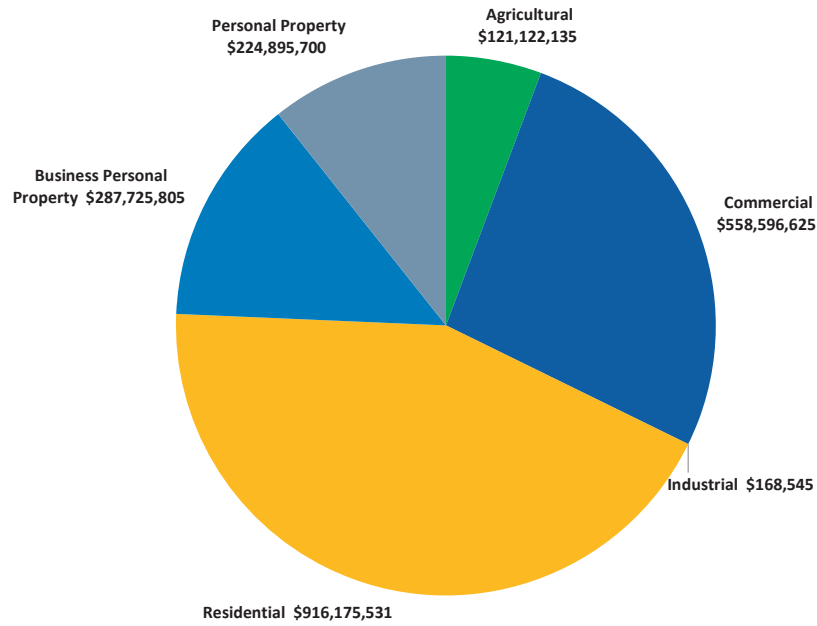
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Craighead  
County cont.



**2021 TAXABLE VALUE BY CATEGORY**



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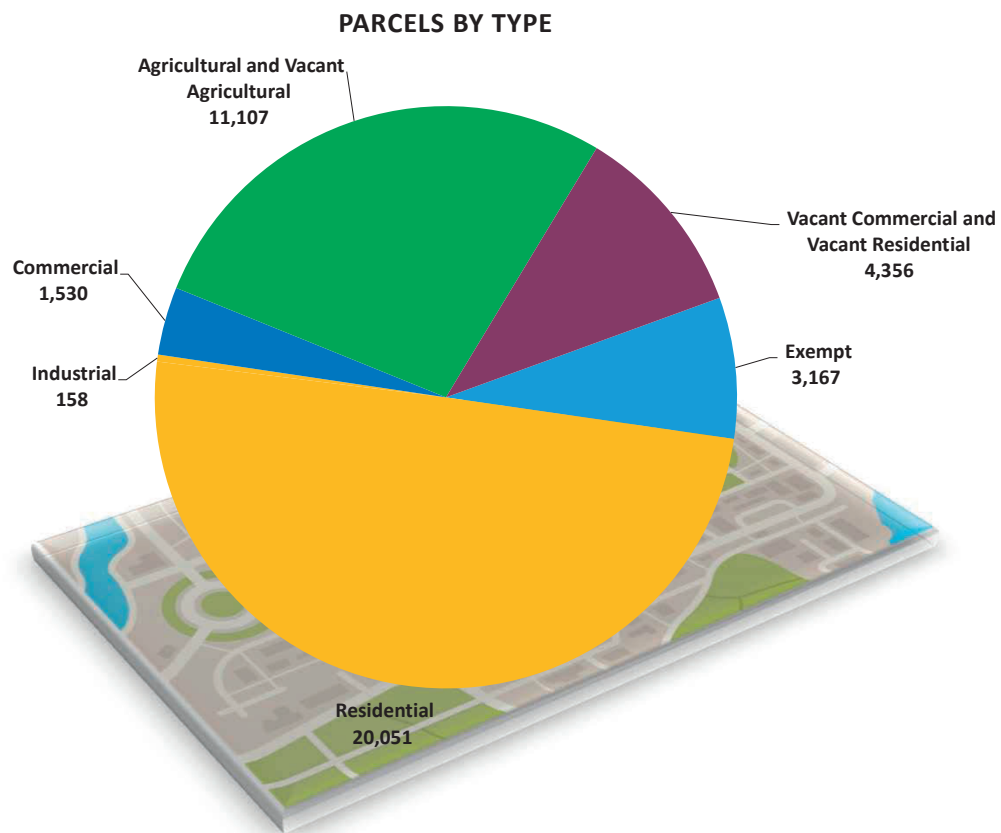
	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	38.72	31	2.21	67	7.62	47	47.67	42

More detailed information on millages is available at <https://www.arkansasassessment.com/>  
[Millage Book | Arkansas Assessment Coordination Division](#)

# Crawford County

Assessor	The Honorable Sandra Heiner
Parcels (Reappraisal)*	33,686
Current Reappraisal Cycle Ends	2023
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Ozark
Reappraisal Contractor	Arkansas CAMA Technology

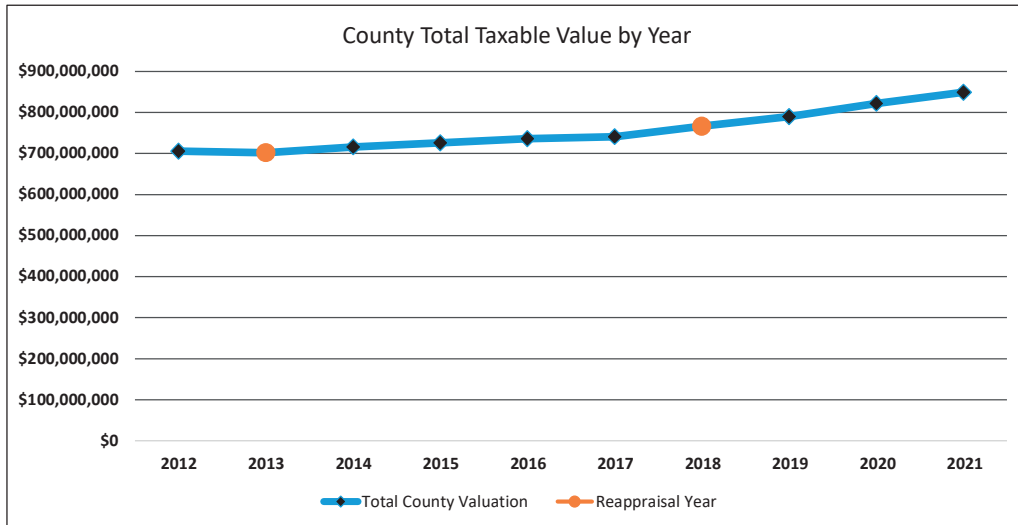
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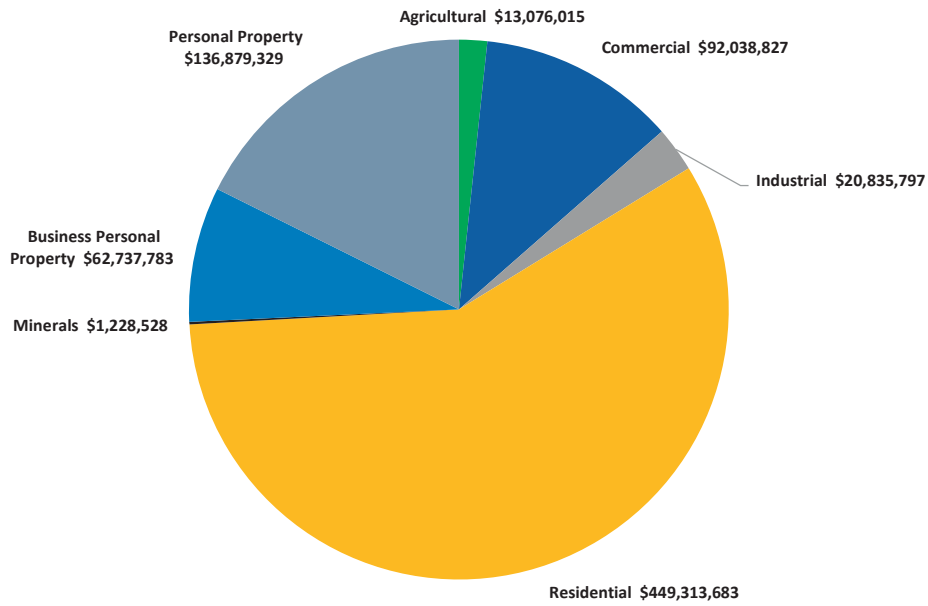
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Crawford  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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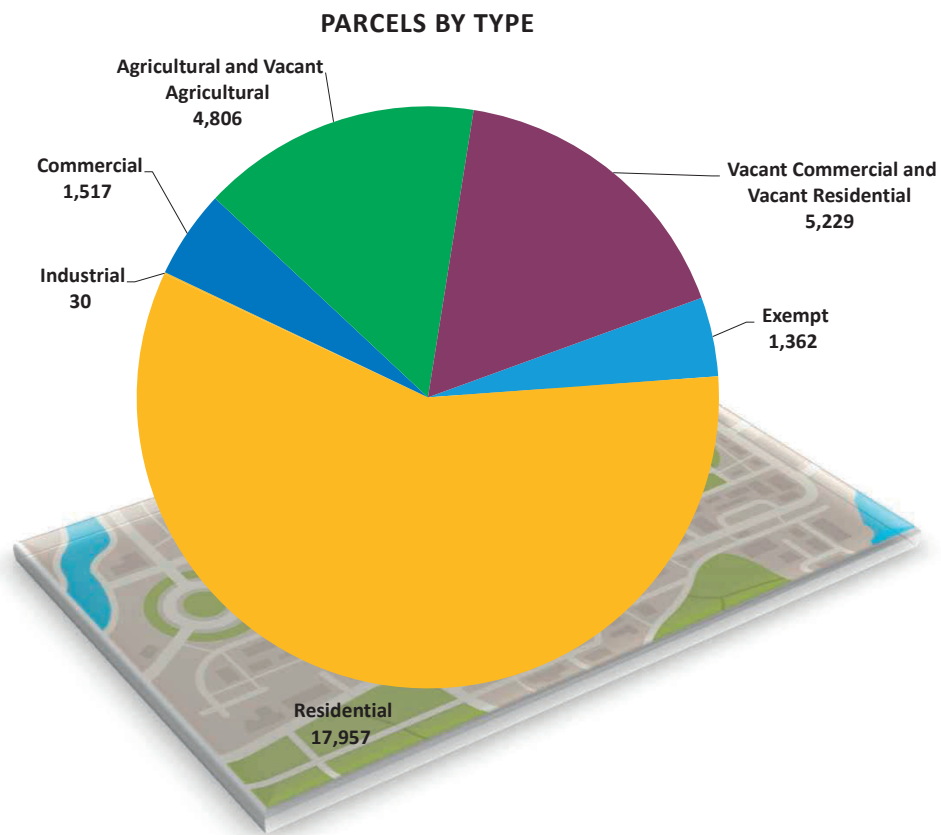
	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	41.01	8	3.18	60	7.30	50	50.36	19

More detailed information on millages is available at <https://www.arkansasassessment.com/>  
[Millage Book | Arkansas Assessment Coordination Division](#)

# Crittenden County

Assessor	The Honorable Kimberly Hollowell
Parcels (Reappraisal)*	26,805
Current Reappraisal Cycle Ends	2025
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Delta
Reappraisal Contractor	Delta Mass Appraisal

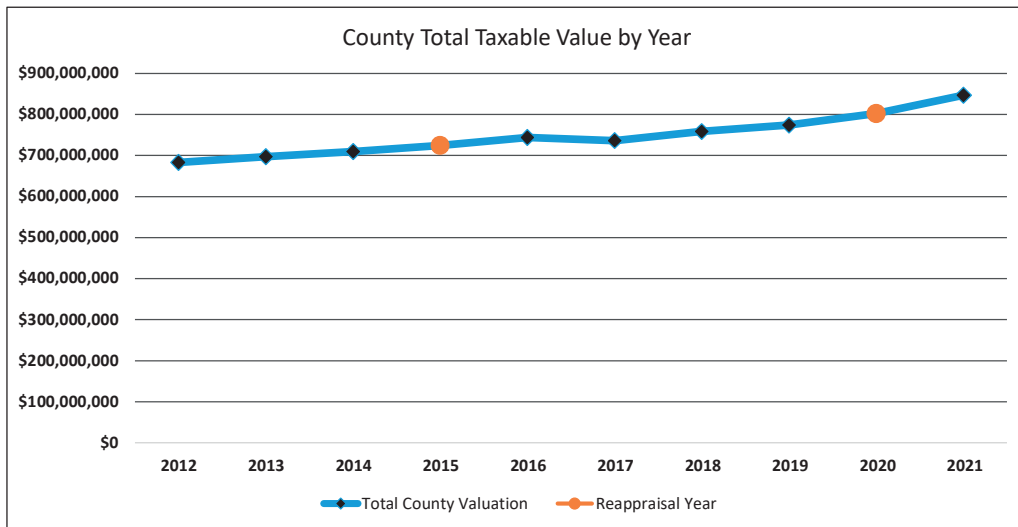
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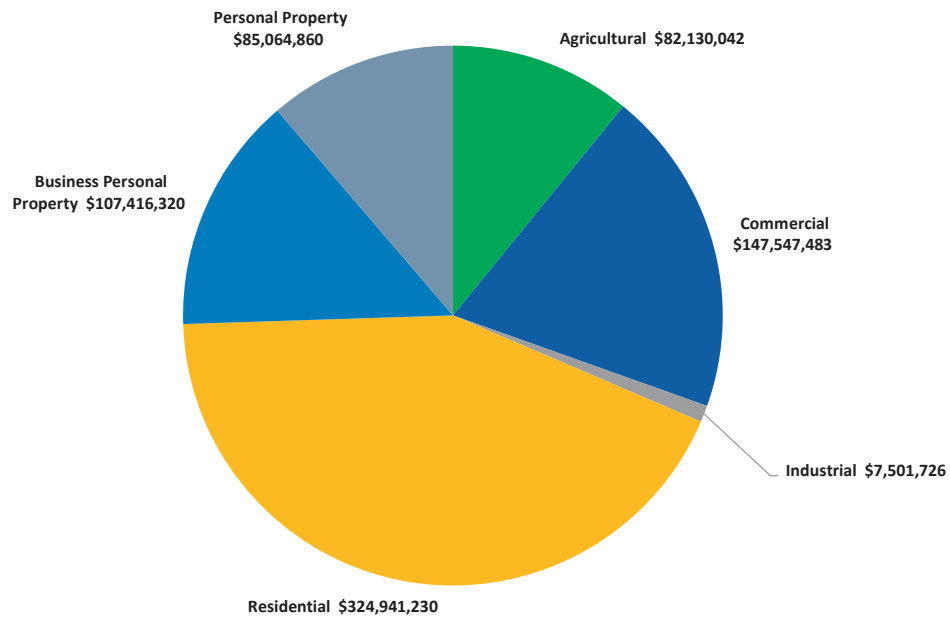
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Crittenden  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	44.23	1	4.35	30	5.36	69	53.25	5

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[Millage Book | Arkansas Assessment Coordination Division](#)

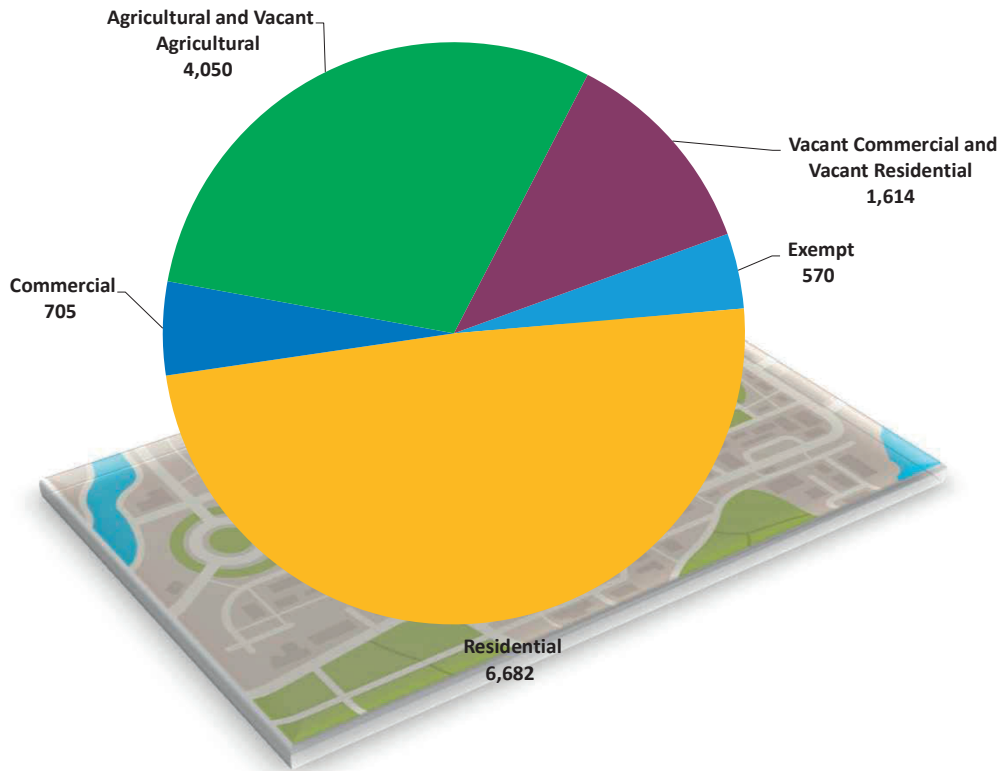


# Cross County

Assessor	The Honorable Sherri Williams
Parcels (Reappraisal)*	12,209
Current Reappraisal Cycle Ends	2025
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Delta
Reappraisal Contractor	Arkansas CAMA Technology

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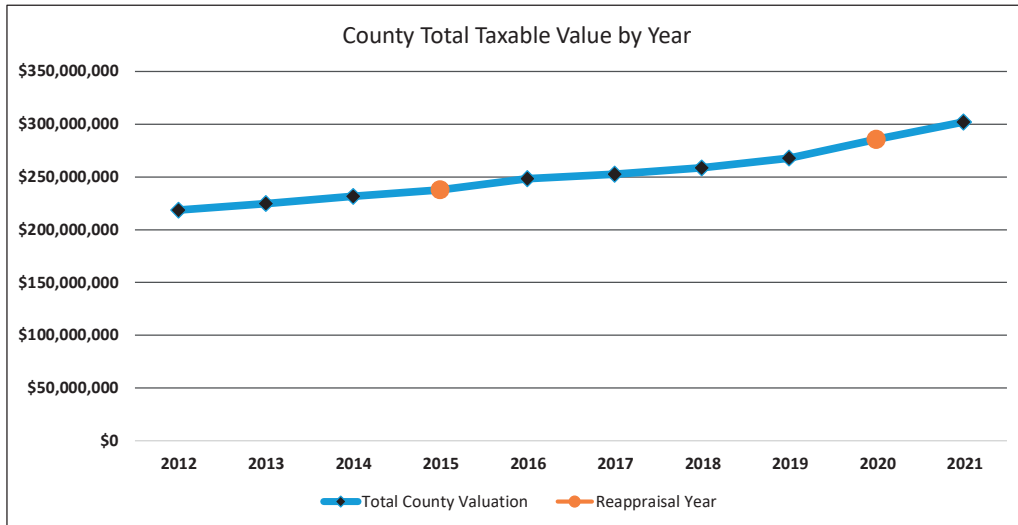
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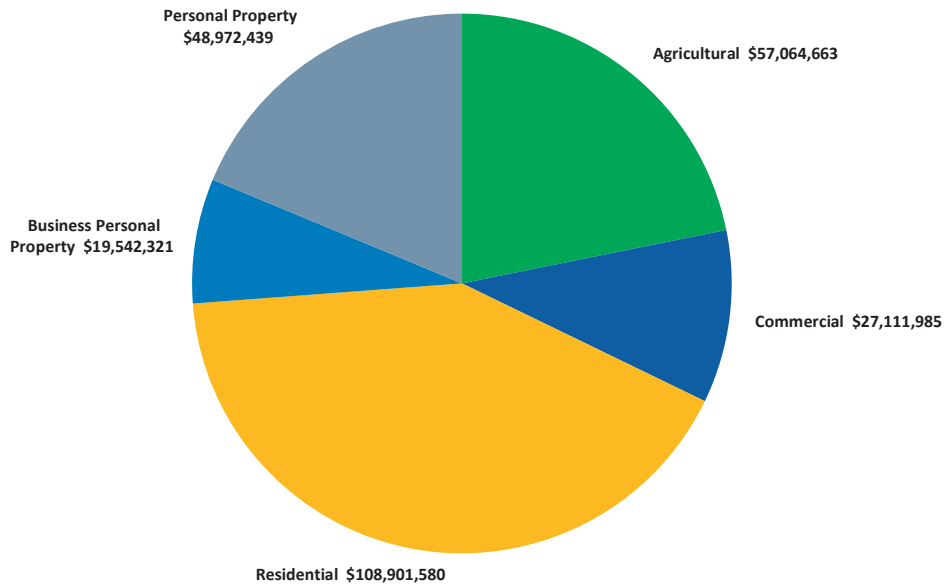
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Cross  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	39.93	19	4.08	37	9.50	11	51.76	13

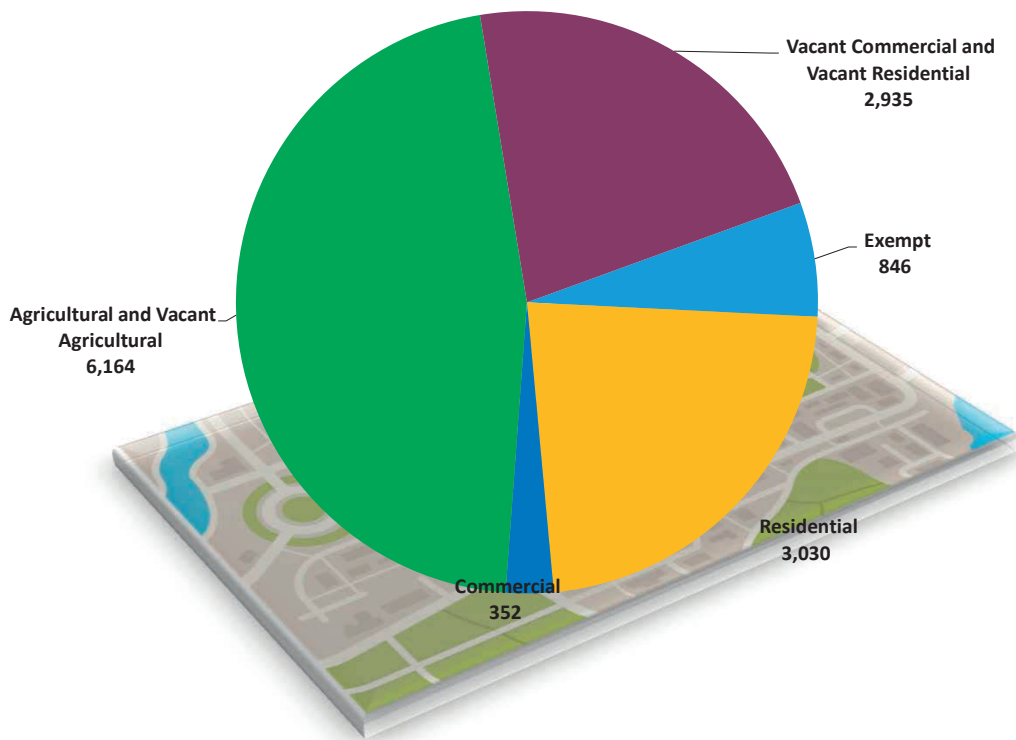
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[Millage Book | Arkansas Assessment Coordination Division](#)

# Dallas County

Assessor	The Honorable Vanessa Pierce
Parcels (Reappraisal)*	11,702
Current Reappraisal Cycle Ends	2024
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Southwest
Reappraisal Contractor	Total Assessment Solutions Corp

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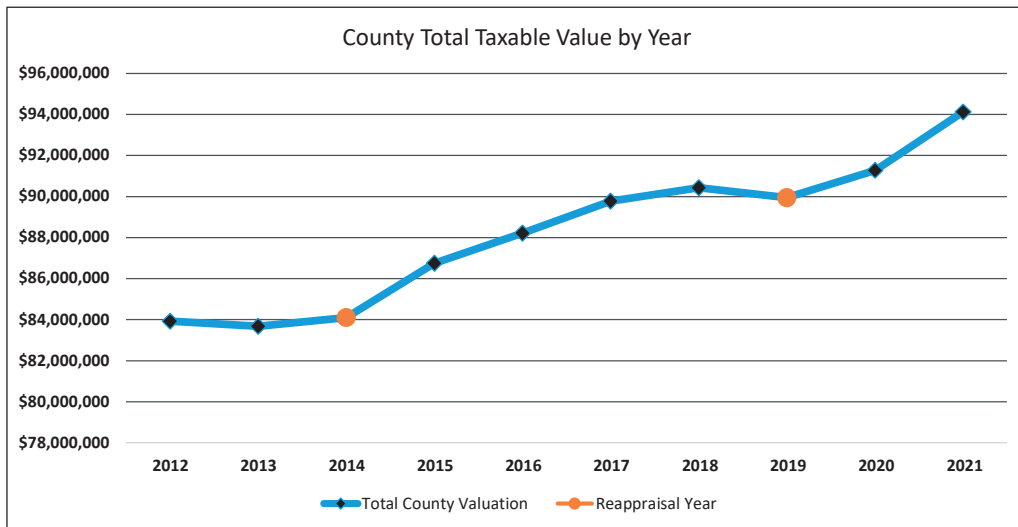
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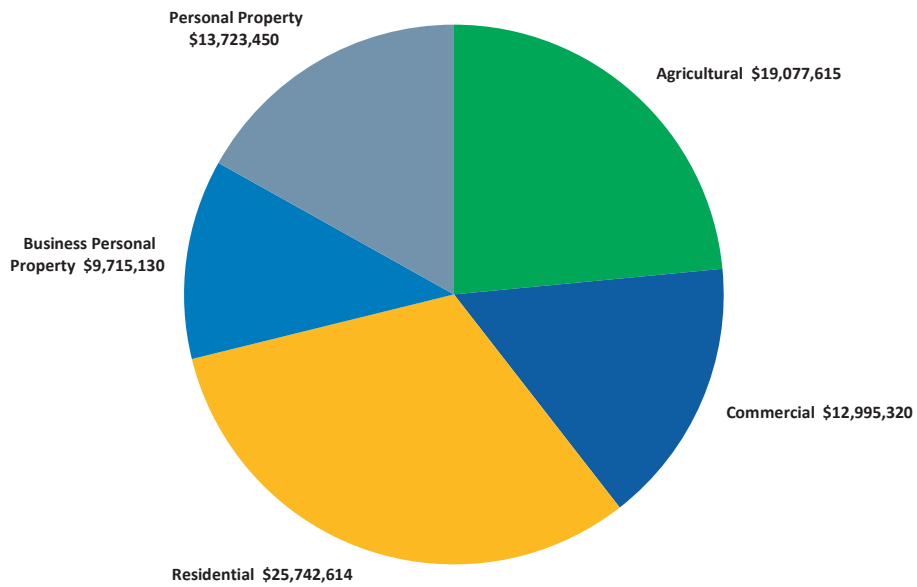
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Dallas  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	40.83	12	2.90	61	8.30	38	50.37	18

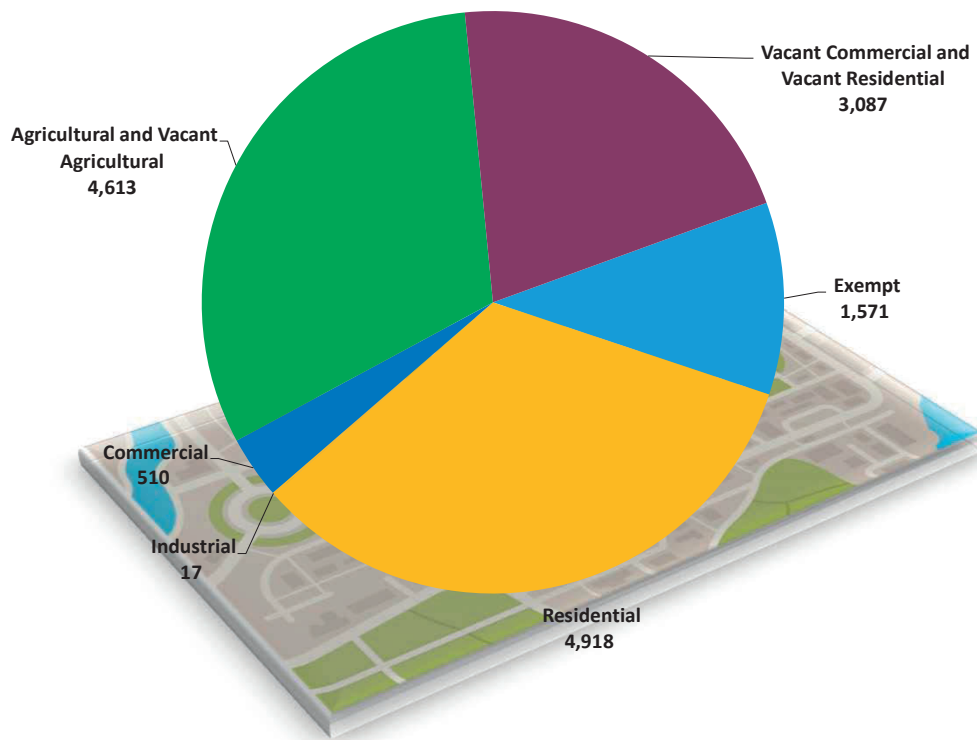
More detailed information on millages is available at <https://www.arkansasassessment.com/Millage Book | Arkansas Assessment Coordination Division>

# Desha County

Assessor	The Honorable Jessica Ferguson
Parcels (Reappraisal)*	12,404
Current Reappraisal Cycle Ends	2022
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Delta
Reappraisal Contractor	Delta Mass Appraisal

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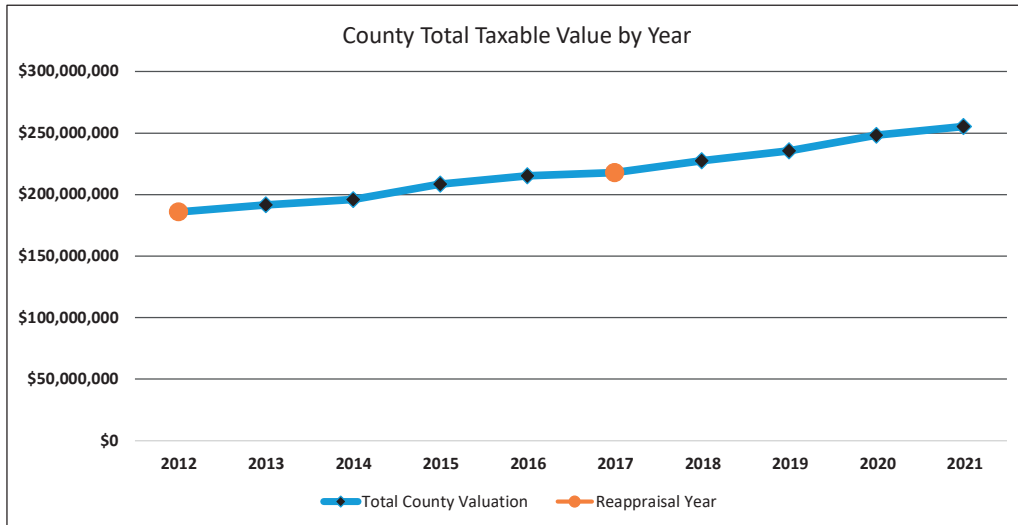
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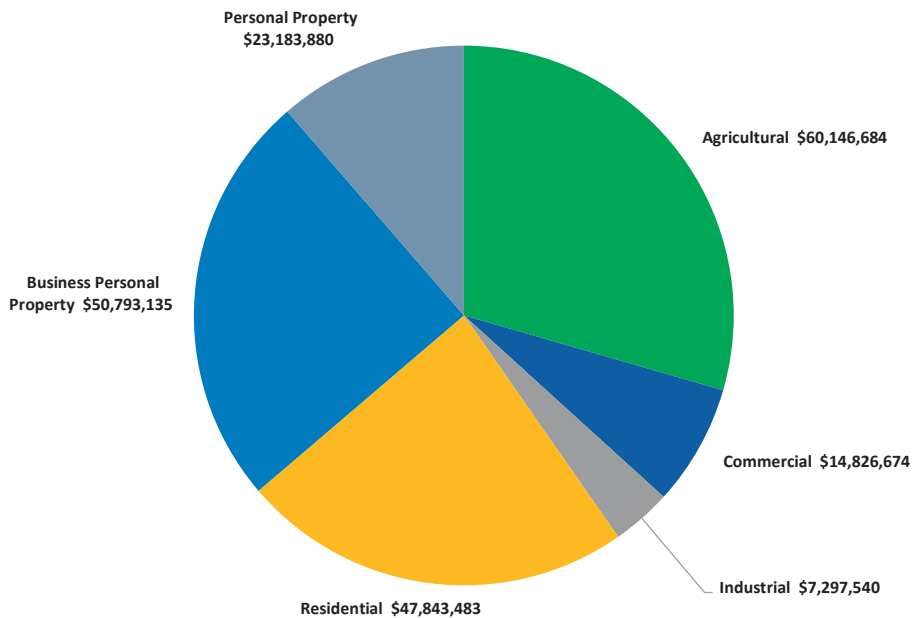
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Desha  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	40.32	15	3.74	53	8.40	33	51.11	14

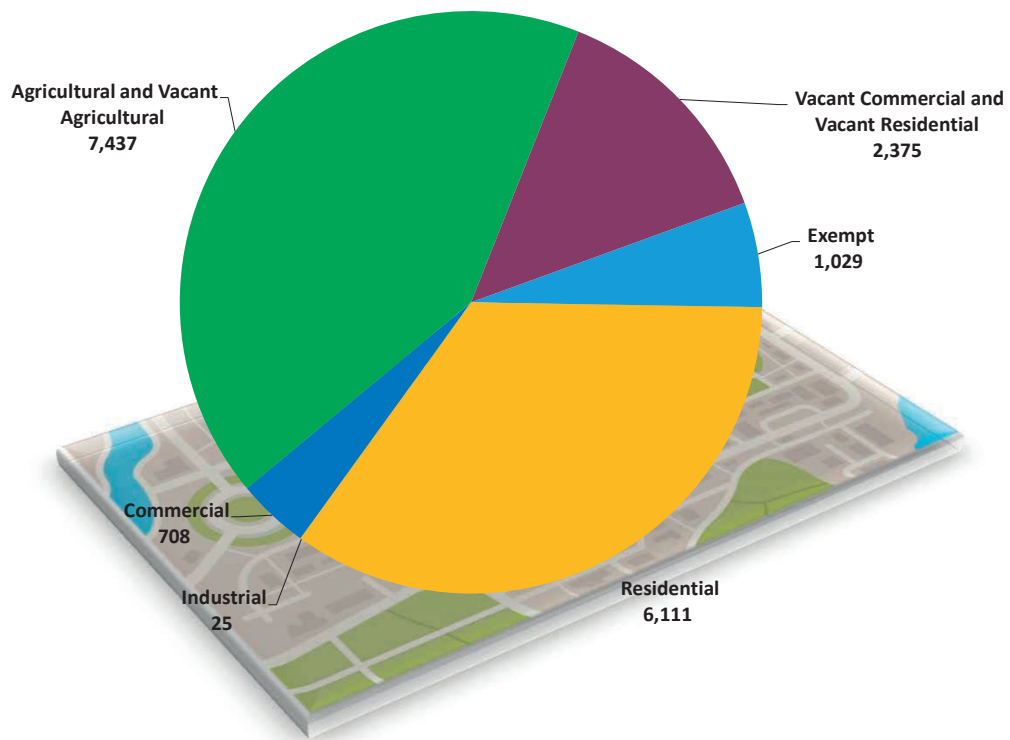
More detailed information on millages is available at <https://www.arkansasassessment.com/>  
[Millage Book | Arkansas Assessment Coordination Division](#)

# Drew County

Assessor	The Honorable Cheri Adcock
Parcels (Reappraisal)*	15,823
Current Reappraisal Cycle Ends	2026
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Southwest
Reappraisal Contractor	Arkansas CAMA Technology

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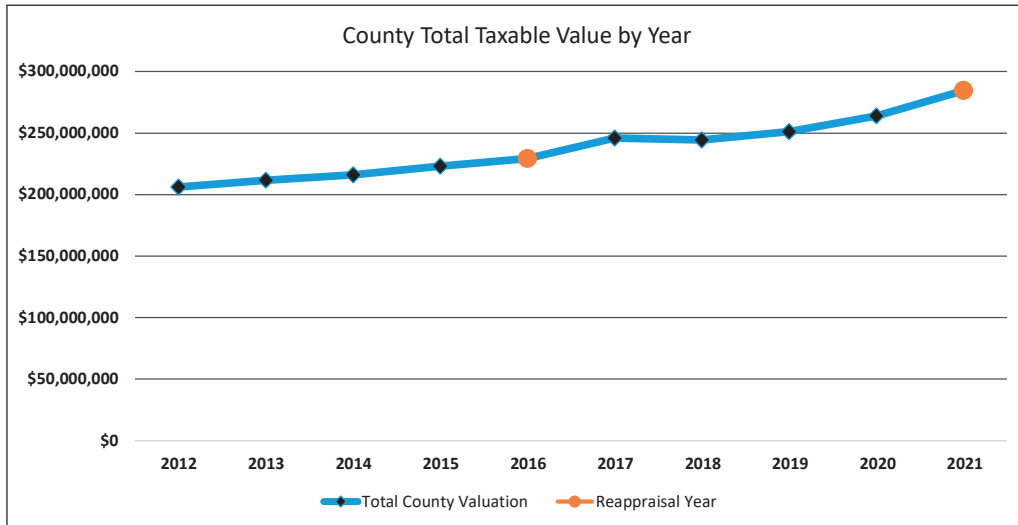
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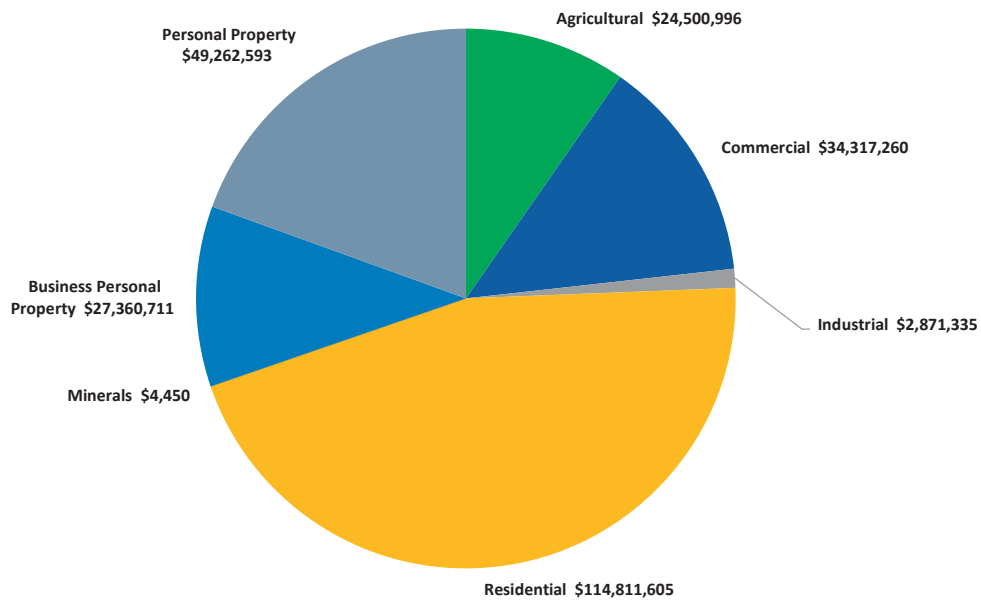
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Drew  
County cont.



**2021 TAXABLE VALUE BY CATEGORY**



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	40.52	13	1.84	71	5.70	65	47.06	47

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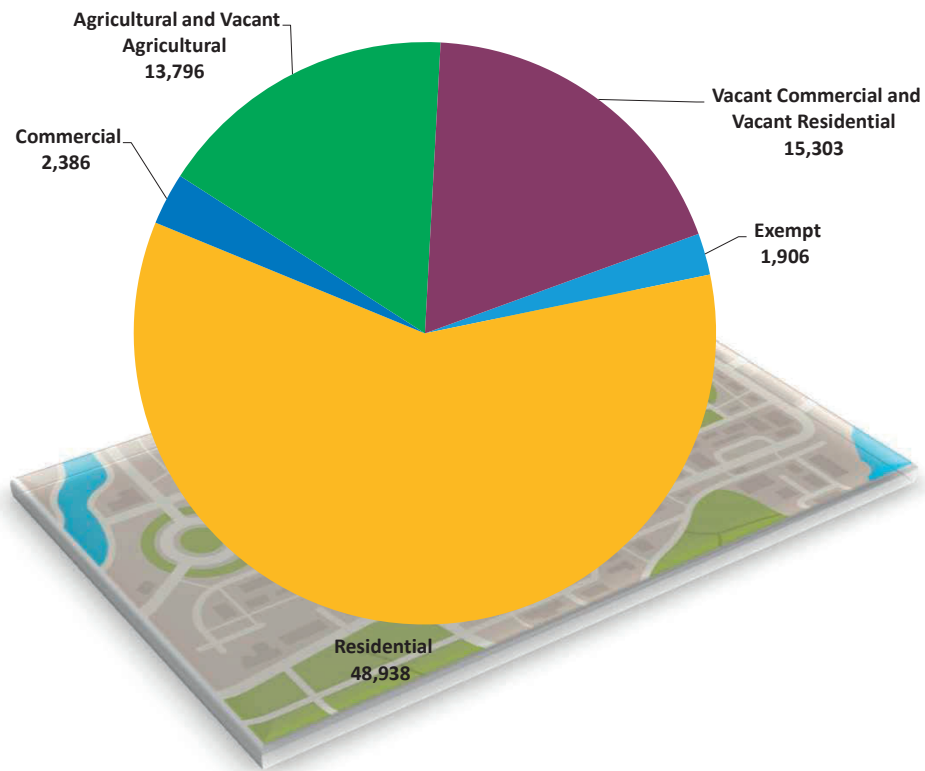


# Faulkner County

<b>Assessor</b>	<b>The Honorable Krissy Lewis</b>
<b>Parcels (Reappraisal)*</b>	<b>62,209</b>
<b>Current Reappraisal Cycle Ends</b>	<b>2024</b>
<b>Current Reappraisal Cycle Duration (Years)</b>	<b>3</b>
<b>Agricultural Region</b>	<b>Ozark</b>
<b>Reappraisal Contractor</b>	<b>Total Assessment Solutions Corp</b>

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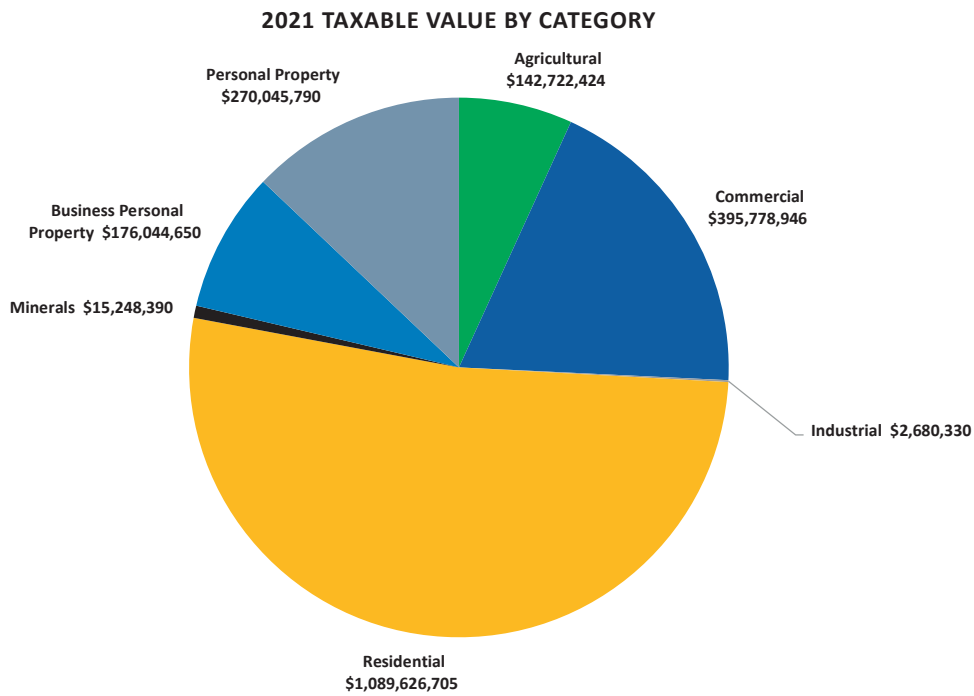
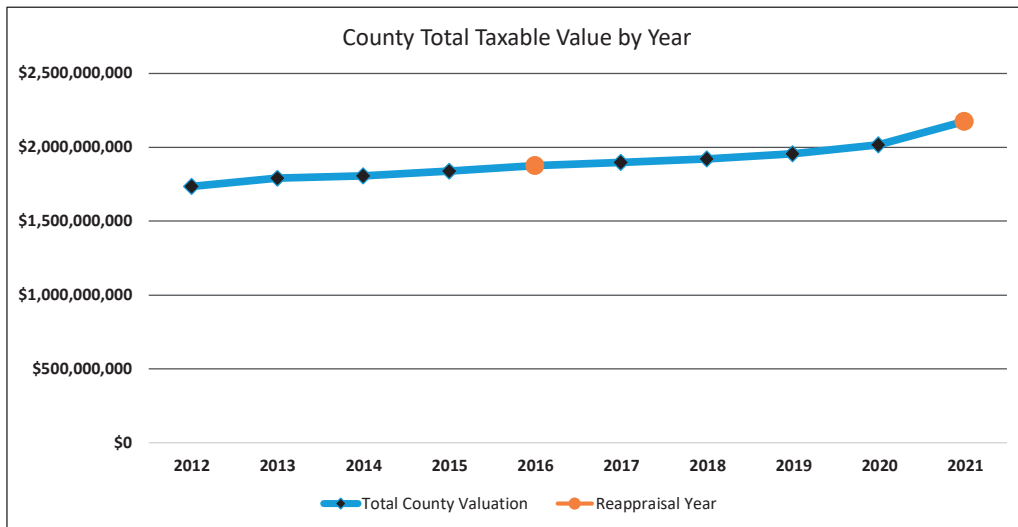
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Faulkner  
County cont.



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	39.87	20	3.65	55	8.30	37	50.18	22

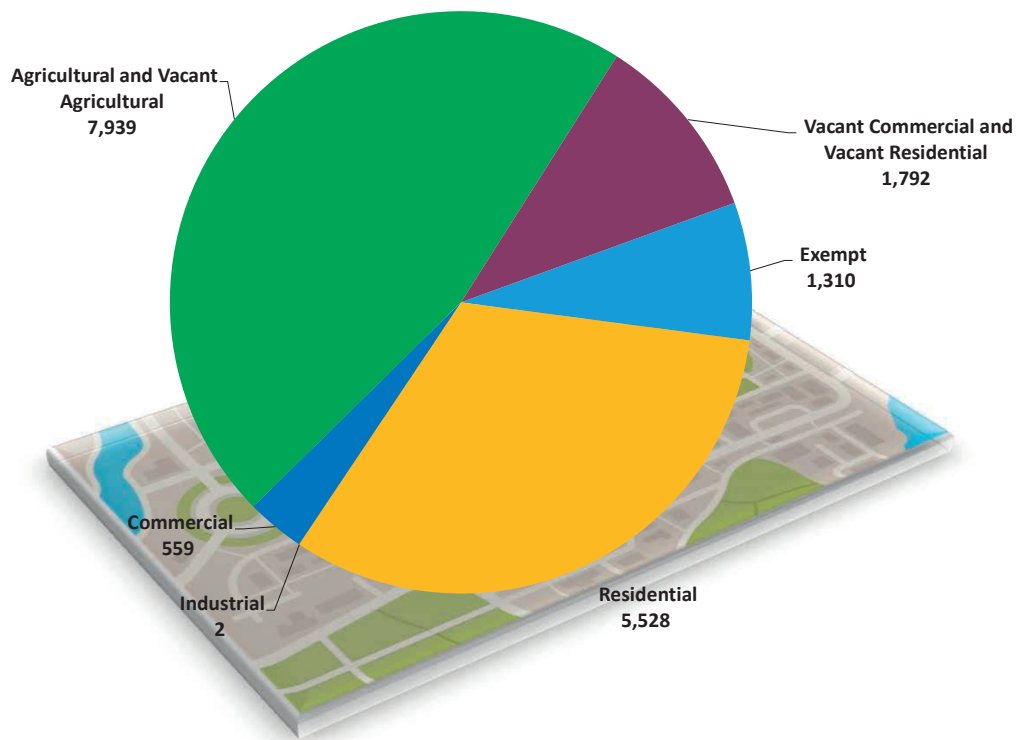
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[Millage Book | Arkansas Assessment Coordination Division](#)

# Franklin County

Assessor	The Honorable Cathy Bennett
Parcels (Reappraisal)*	14,641
Current Reappraisal Cycle Ends	2026
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Ozark
Reappraisal Contractor	Arkansas CAMA Technology

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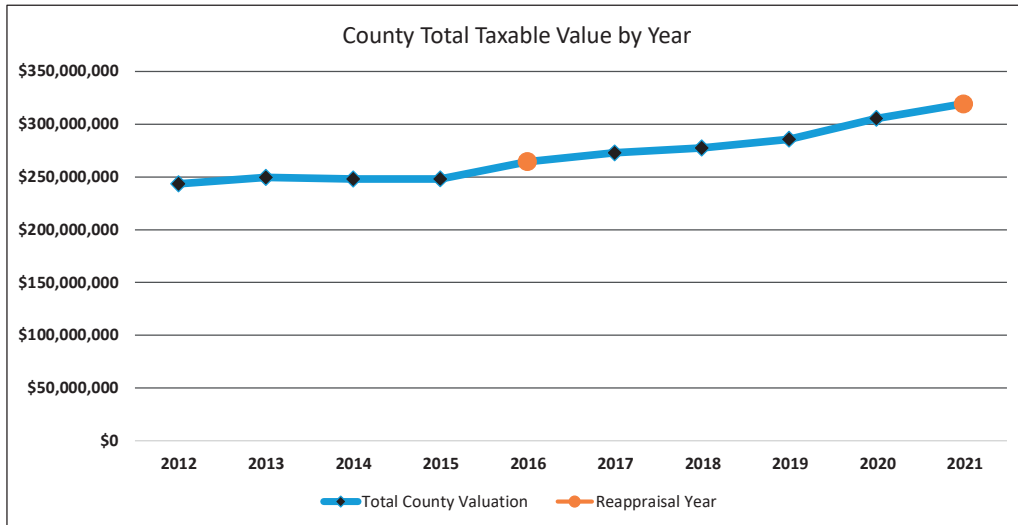
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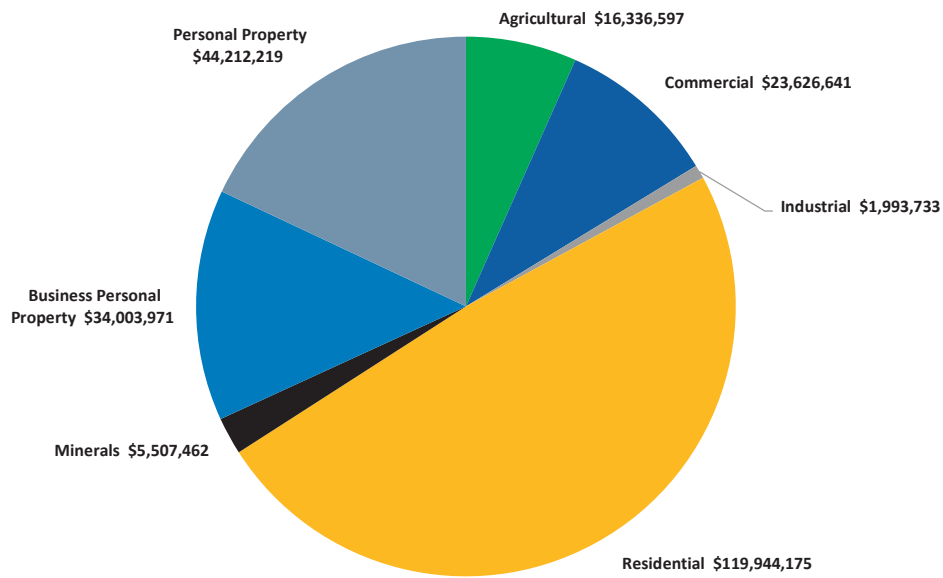
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Franklin  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	37.42	43	5.25	13	9.40	13	49.44	29

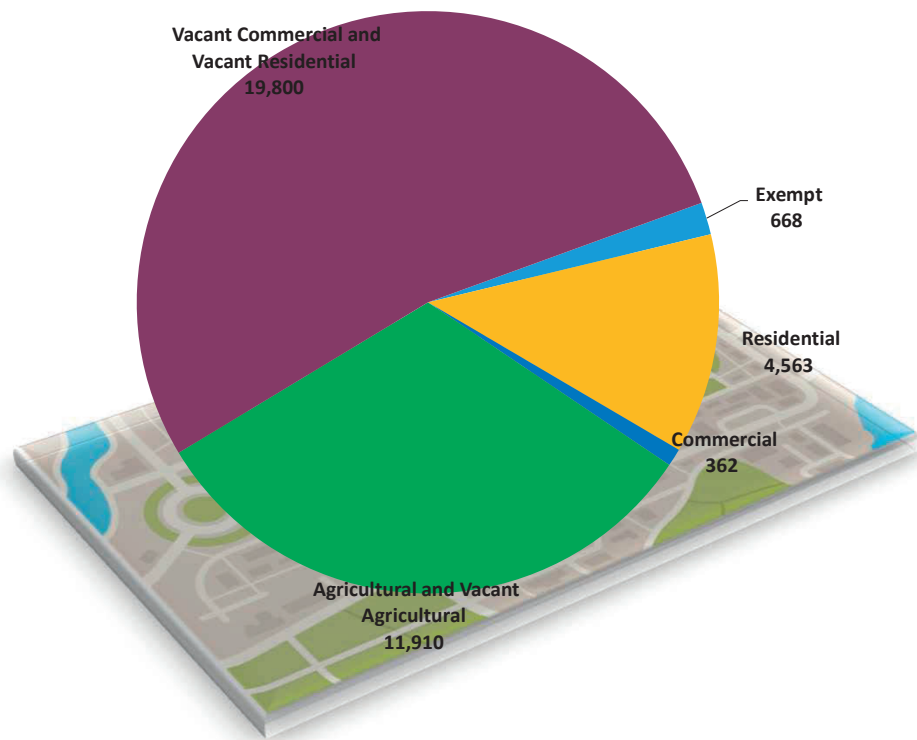
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# Fulton County

Assessor	The Honorable Lavenia Goodson
Parcels (Reappraisal)*	31,630
Current Reappraisal Cycle Ends	2024
Current Reappraisal Cycle Duration (Years)	3
Agricultural Region	Ozark
Reappraisal Contractor	Total Assessment Solutions Corp

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Those appear in ().

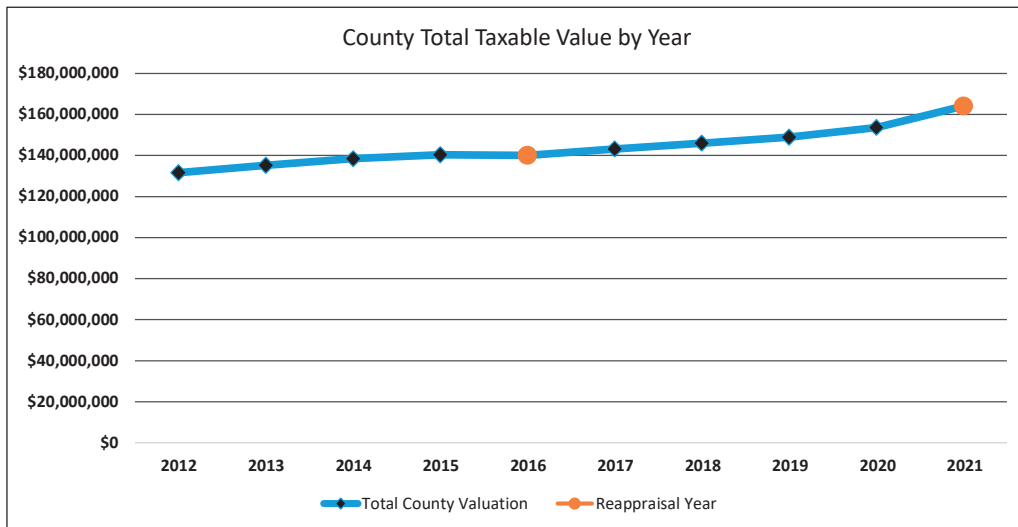
## PARCELS BY TYPE



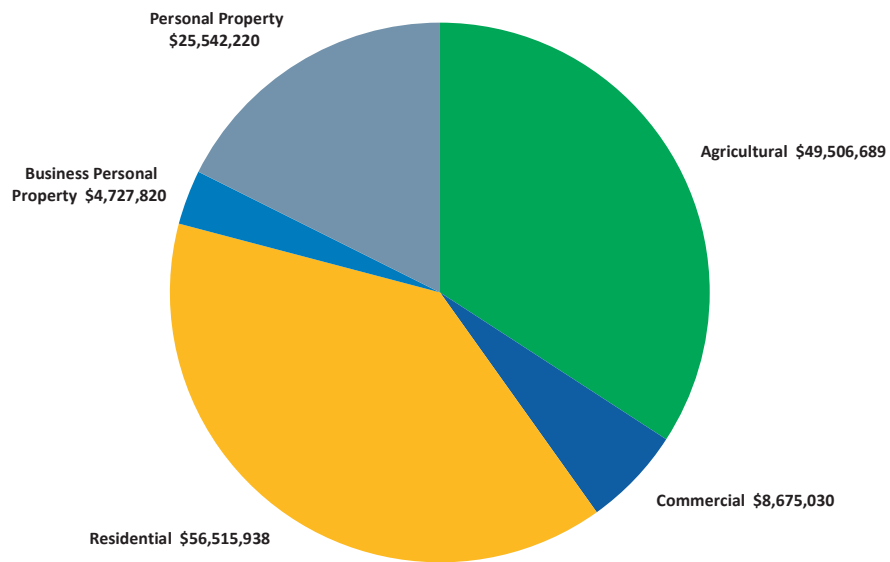
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Fulton  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	33.25	73	4.27	32	6.00	61	41.97	71

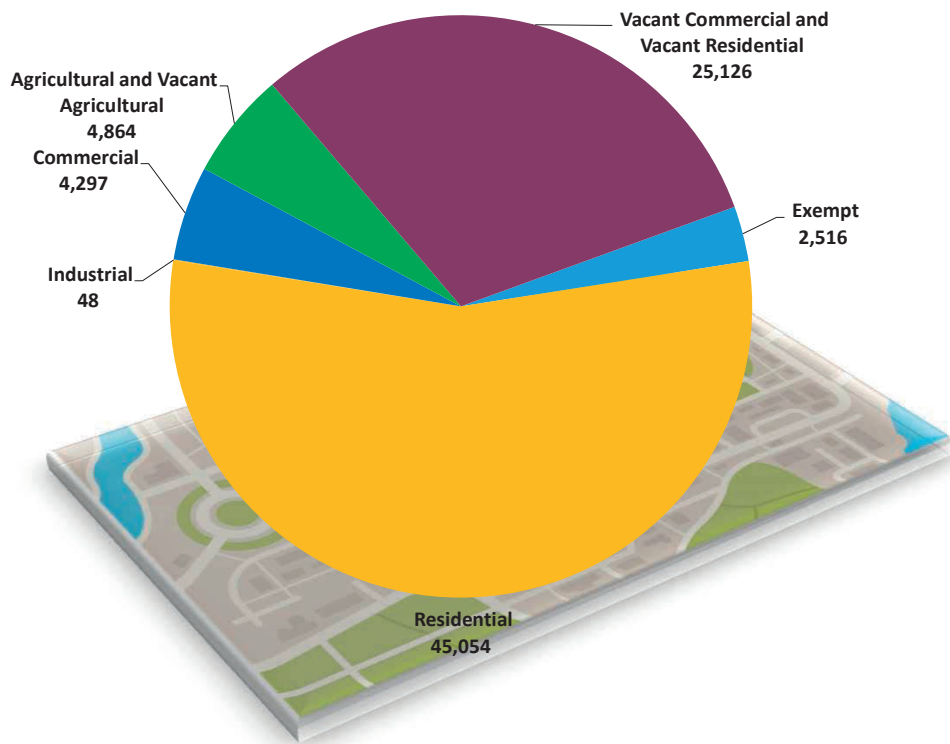
More detailed information on millages is available at <https://www.arkansasassessment.com/>  
[Millage Book | Arkansas Assessment Coordination Division](#)

# Garland County

Assessor	The Honorable Shannon Sharp
Parcels (Reappraisal)*	77,883
Current Reappraisal Cycle Ends	2022
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Ouachita
Reappraisal Contractor	Arkansas CAMA Technology

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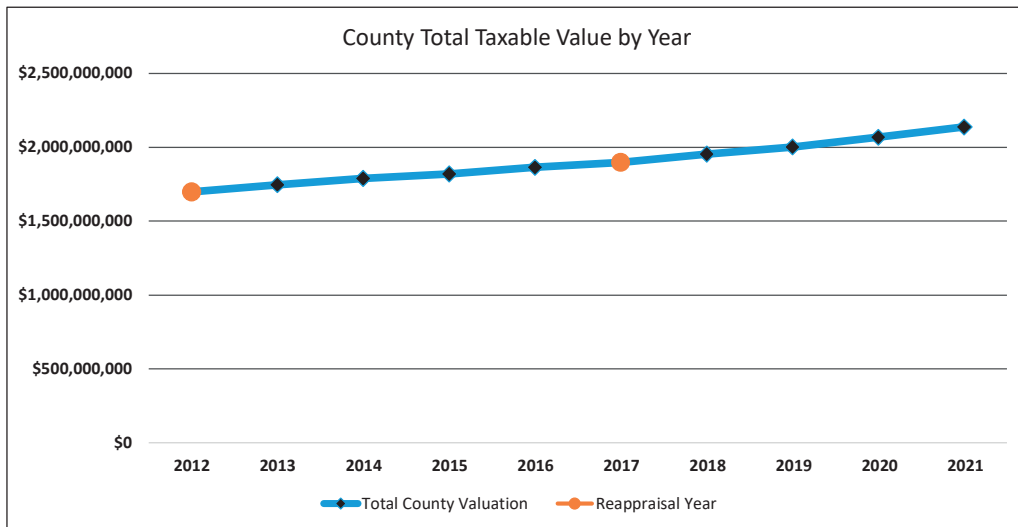
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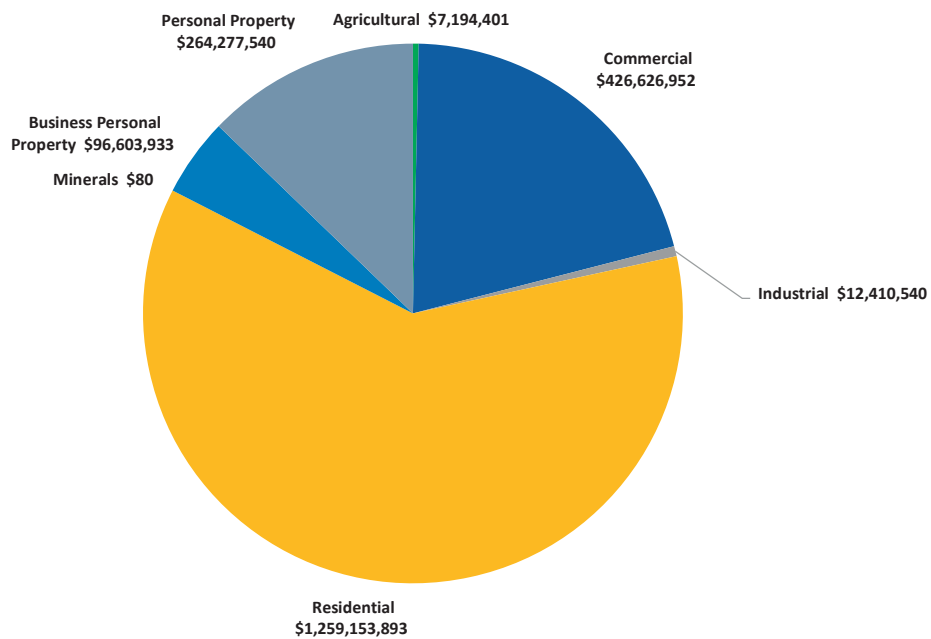
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Garland  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	40.85	11	0.94	74	3.60	73	44.79	61

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[Millage Book | Arkansas Assessment Coordination Division](#)

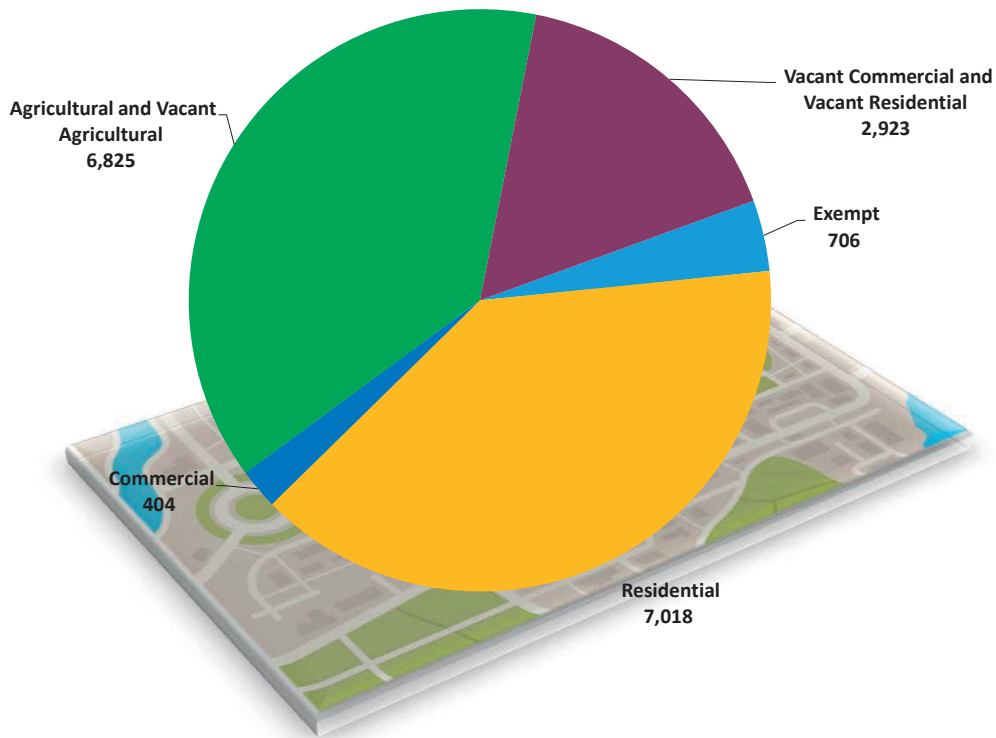


# Grant County

Assessor	The Honorable Kristy Pruitt
Parcels (Reappraisal)*	15,110
Current Reappraisal Cycle Ends	2024
Current Reappraisal Cycle Duration (Years)	3
Agricultural Region	Southwest
Reappraisal Contractor	TriMark Appraisals

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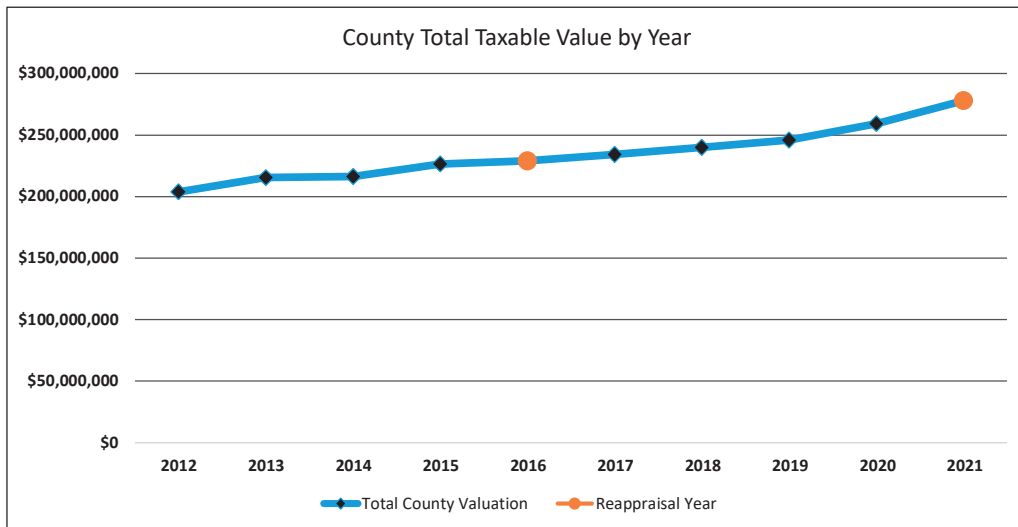
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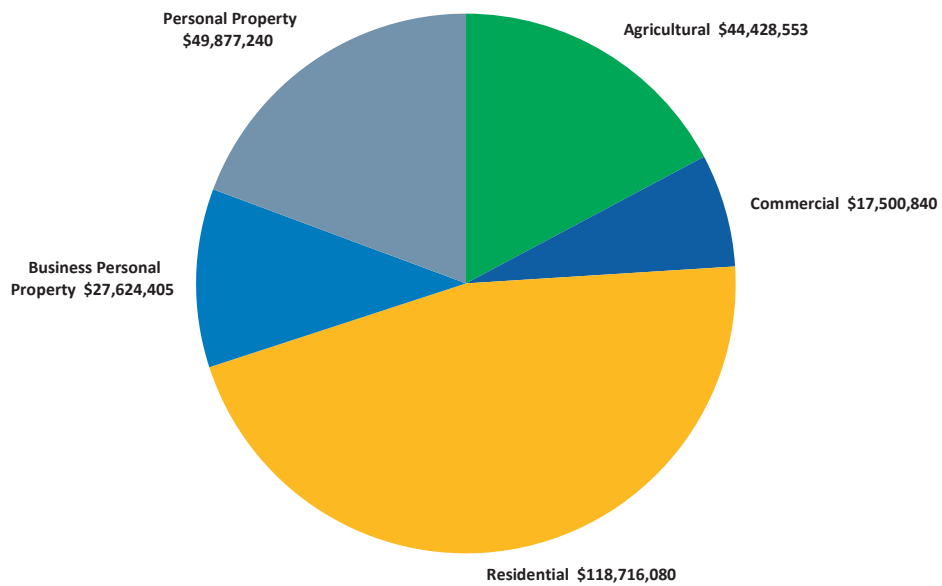
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Grant  
County cont.



**2021 TAXABLE VALUE BY CATEGORY**



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	39.33	23	3.63	56	9.00	17	50.14	23

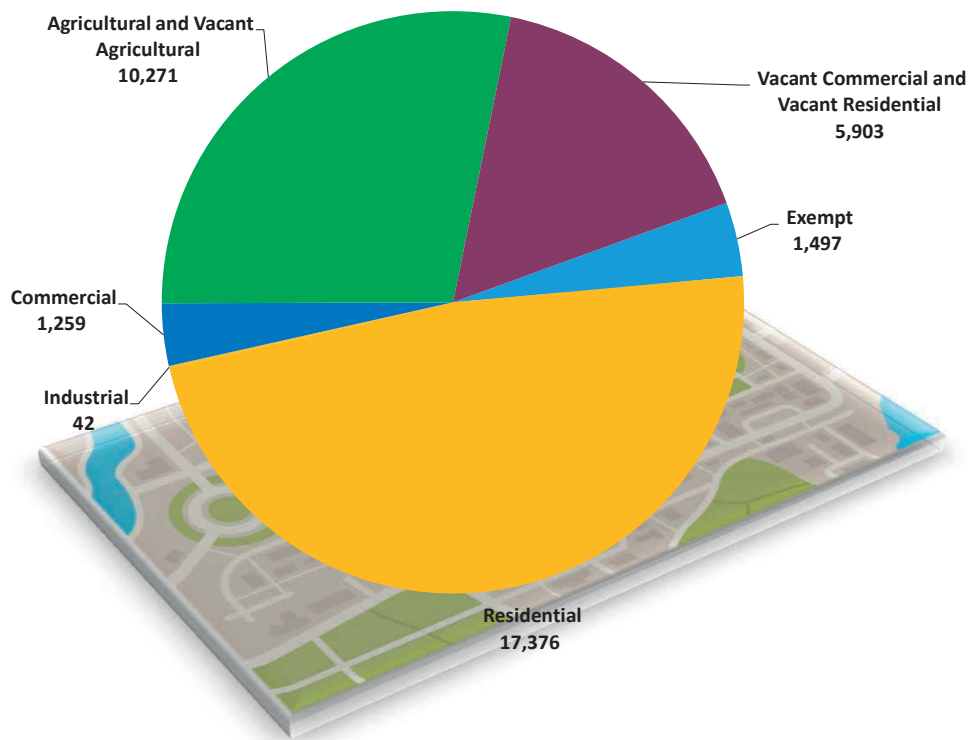
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[Millage Book | Arkansas Assessment Coordination Division](#)

# Greene County

Assessor	The Honorable Jane Wheeler Moudy
Parcels (Reappraisal)*	26,156
Current Reappraisal Cycle Ends	2024
Current Reappraisal Cycle Duration (Years)	3
Agricultural Region	Delta
Reappraisal Contractor	In-House (Arkansas CAMA Technology)

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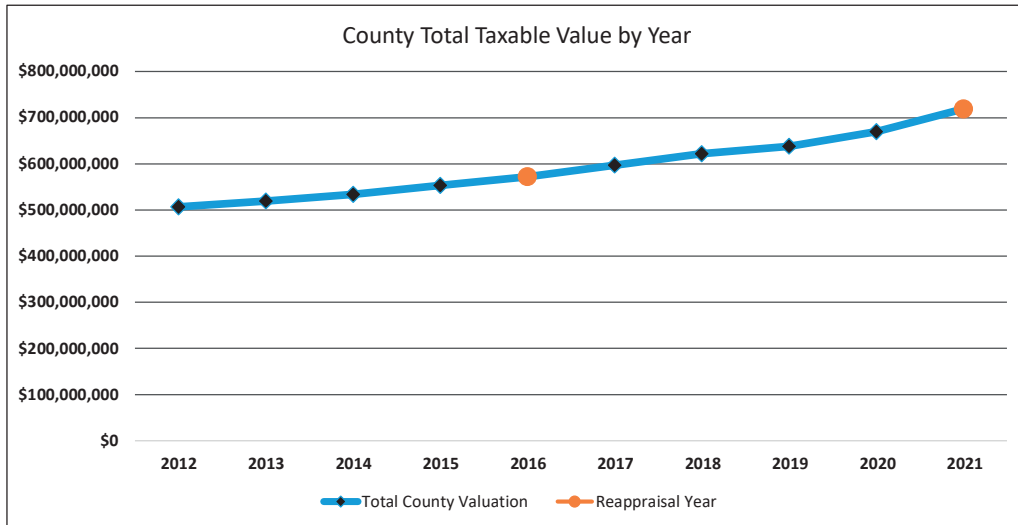
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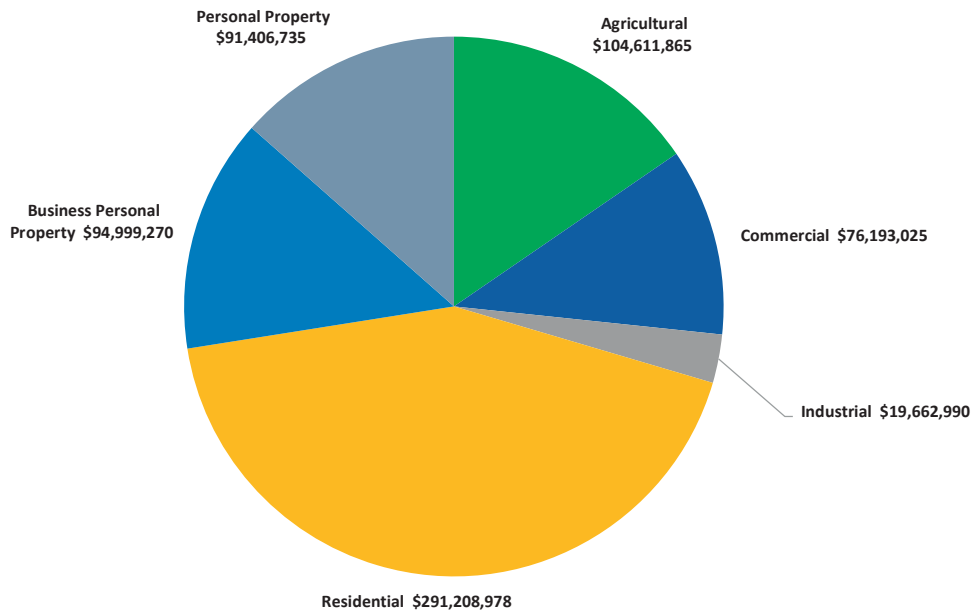
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Greene  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	36.61	51	2.10	68	5.60	67	43.47	65

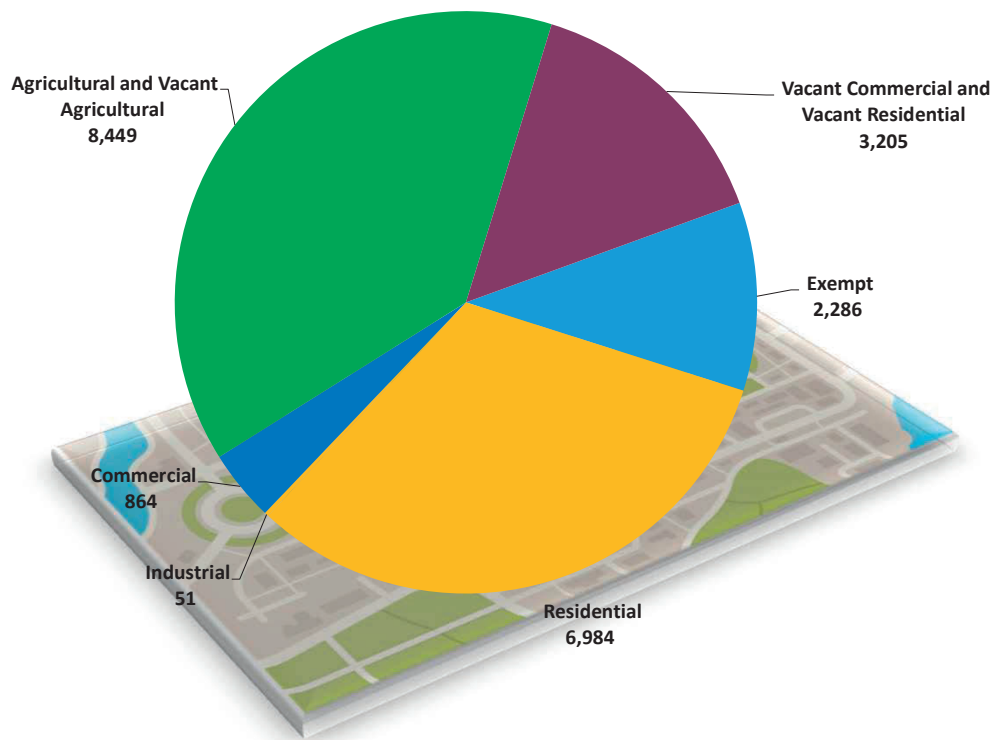
More detailed information on millages is available at <https://www.arkansasassessment.com/>  
[Millage Book | Arkansas Assessment Coordination Division](#)

# Hempstead County

Assessor	The Honorable Kim Smith
Parcels (Reappraisal)*	18,693
Current Reappraisal Cycle Ends	2026
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Southwest
Reappraisal Contractor	Arkansas CAMA Technology

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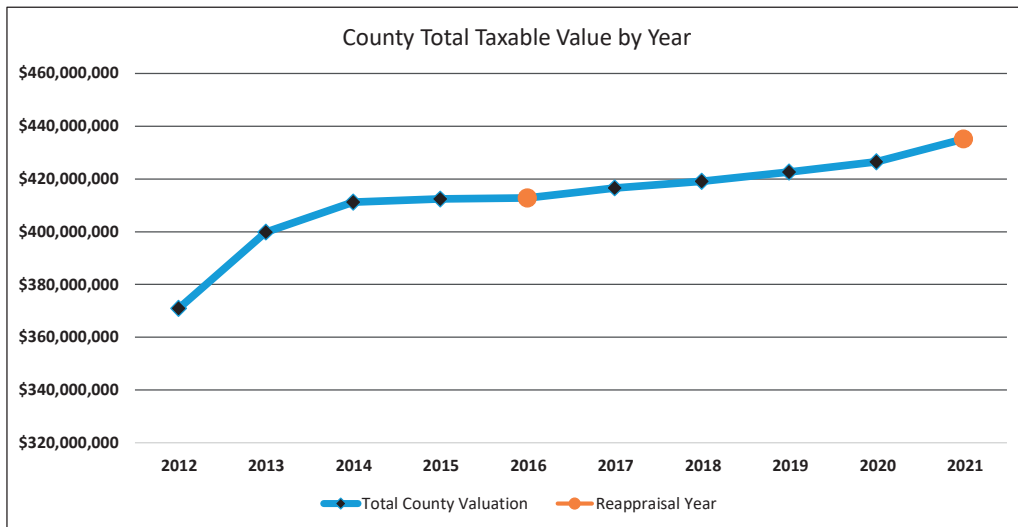
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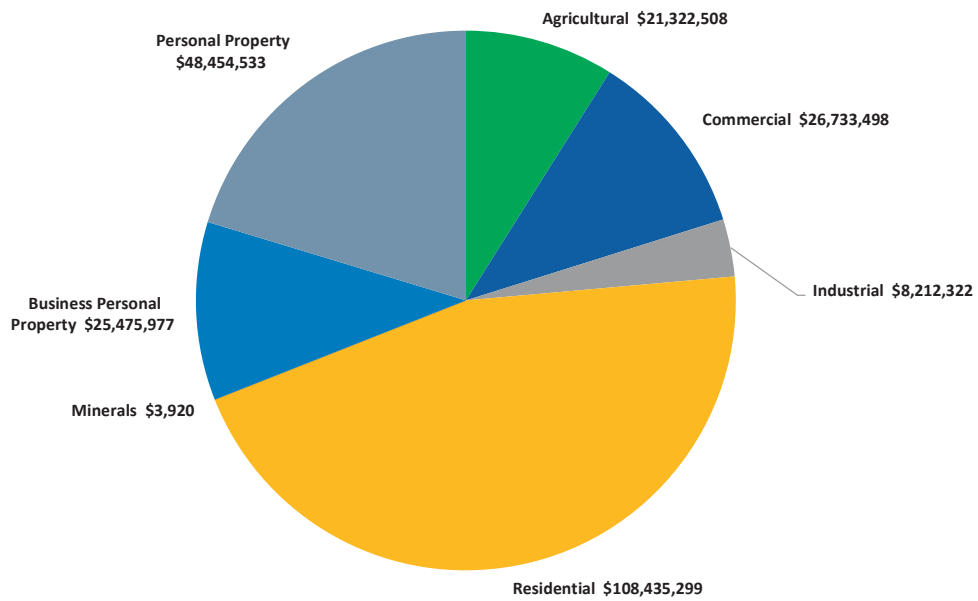
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Hempstead  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	34.10	70	4.49	27	7.20	53	44.29	63

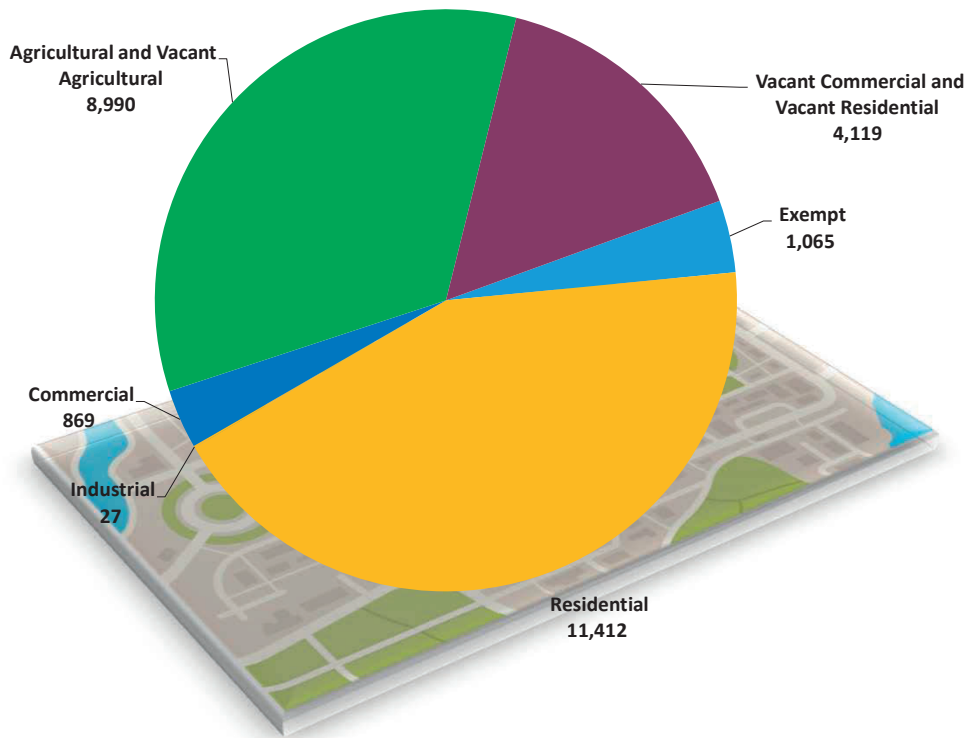
More detailed information on millages is available at <https://www.arkansasassessment.com/>  
[Millage Book | Arkansas Assessment Coordination Division](#)

# Hot Spring County

<b>Assessor</b>	<b>The Honorable Blake Riggan</b>
<b>Parcels (Reappraisal)*</b>	<b>23,311</b>
<b>Current Reappraisal Cycle Ends</b>	<b>2026</b>
<b>Current Reappraisal Cycle Duration (Years)</b>	<b>5</b>
<b>Agricultural Region</b>	<b>Southwest</b>
<b>Reappraisal Contractor</b>	<b>Total Assessment Solutions Corp</b>

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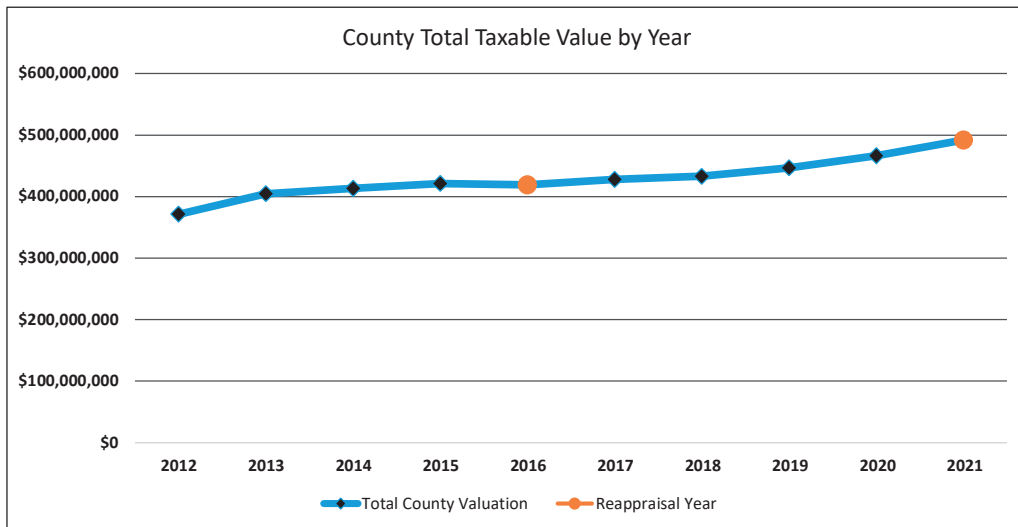
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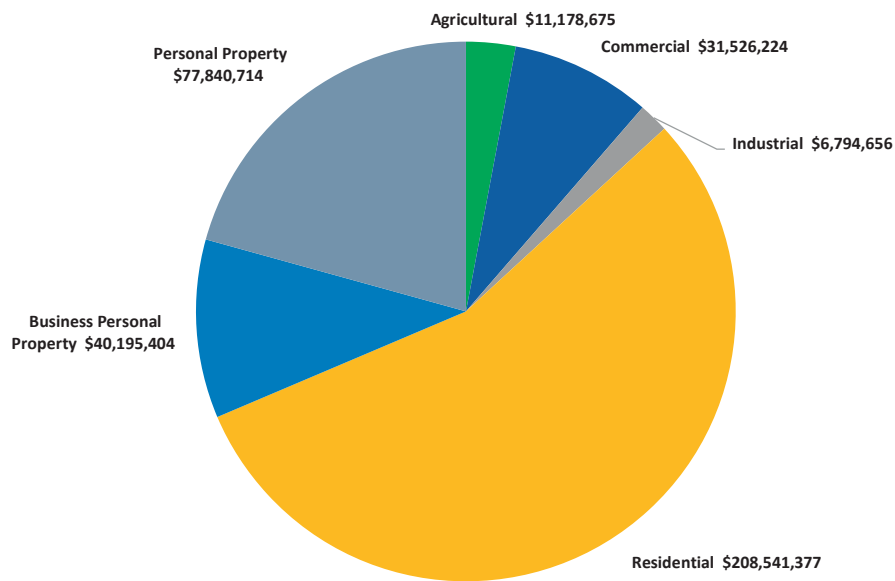
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Hot Spring  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	42.07	7	3.92	44	9.00	17	52.54	6

More detailed information on millages is available at <https://www.arkansasassessment.com/>  
[Millage Book | Arkansas Assessment Coordination Division](#)

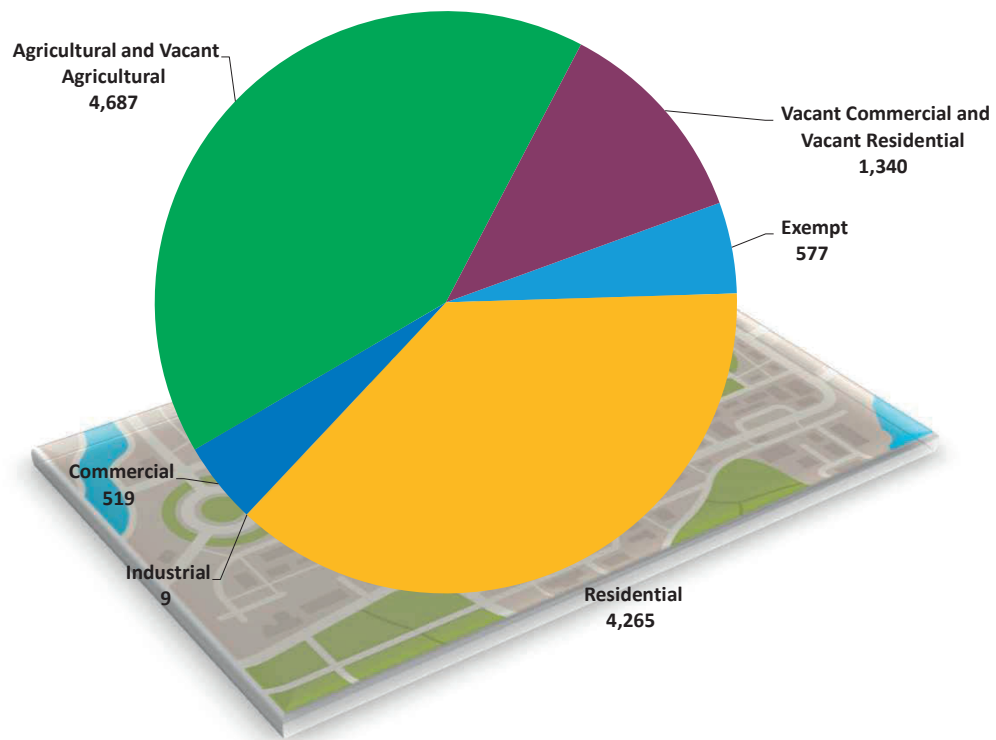


# Howard County

Assessor	The Honorable Debbie Teague
Parcels (Reappraisal)*	9,984
Current Reappraisal Cycle Ends	2024
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Southwest
Reappraisal Contractor	Total Assessment Solutions Corp

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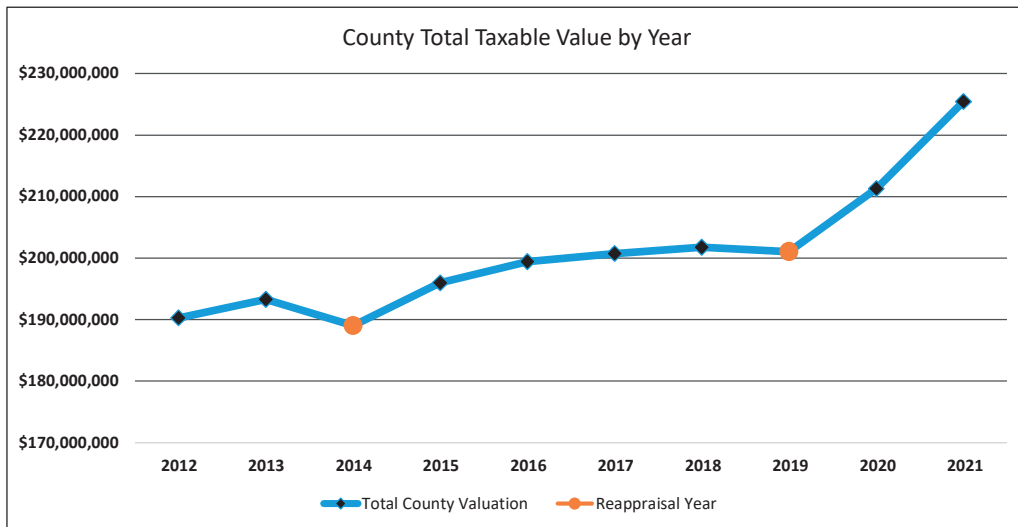
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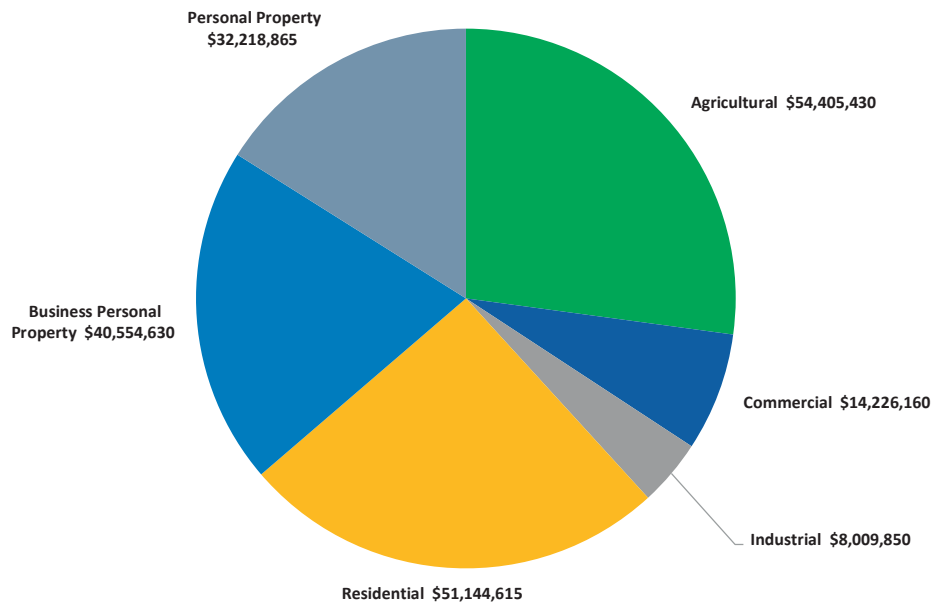
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Howard  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	37.38	44	3.68	54	6.60	54	45.61	56

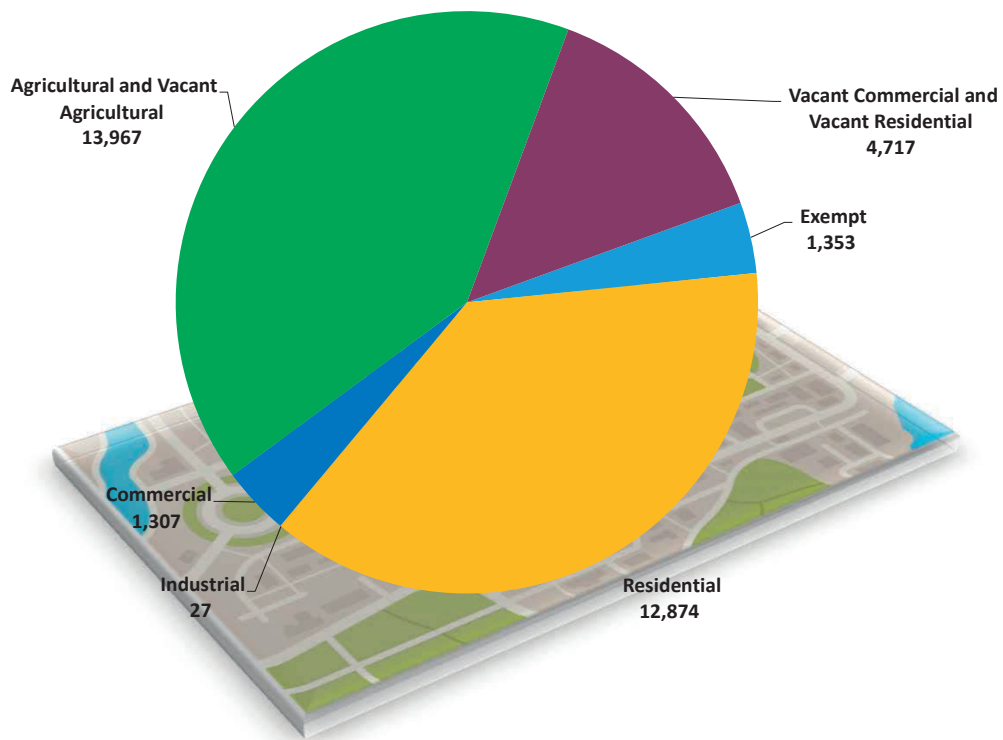
More detailed information on millages is available at <https://www.arkansasassessment.com/Millage Book | Arkansas Assessment Coordination Division>

# Independence County

Assessor	The Honorable Diane Tucker
Parcels (Reappraisal)*	28,782
Current Reappraisal Cycle Ends	2025
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Ozark
Reappraisal Contractor	In-House

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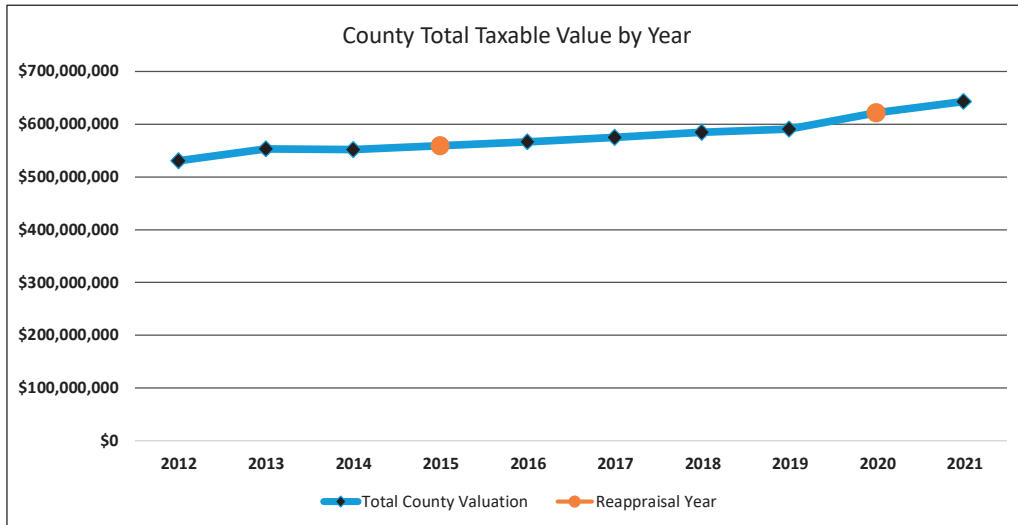
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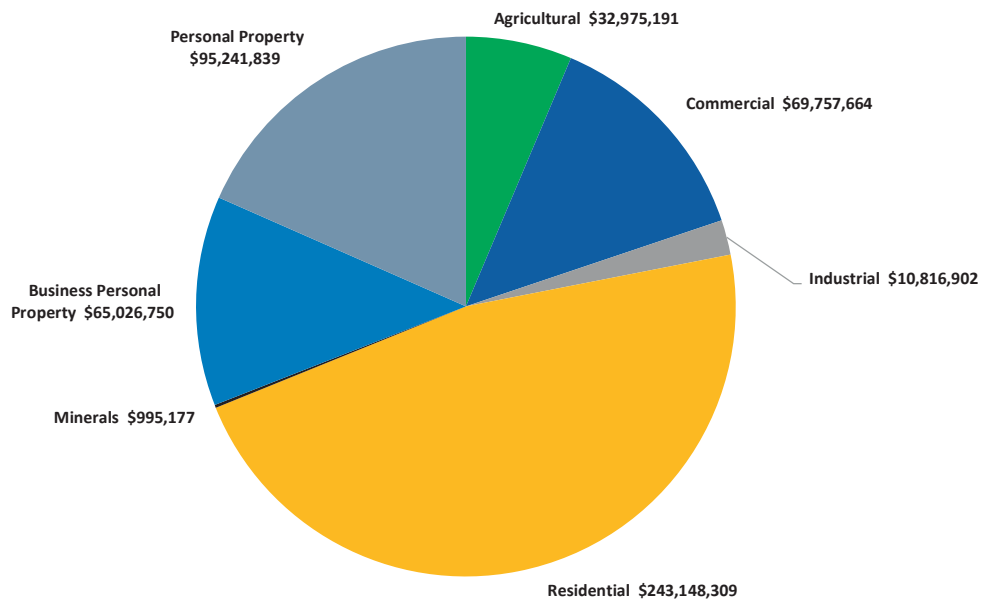
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Independence  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	39.04	27	3.97	42	8.60	29	49.97	24

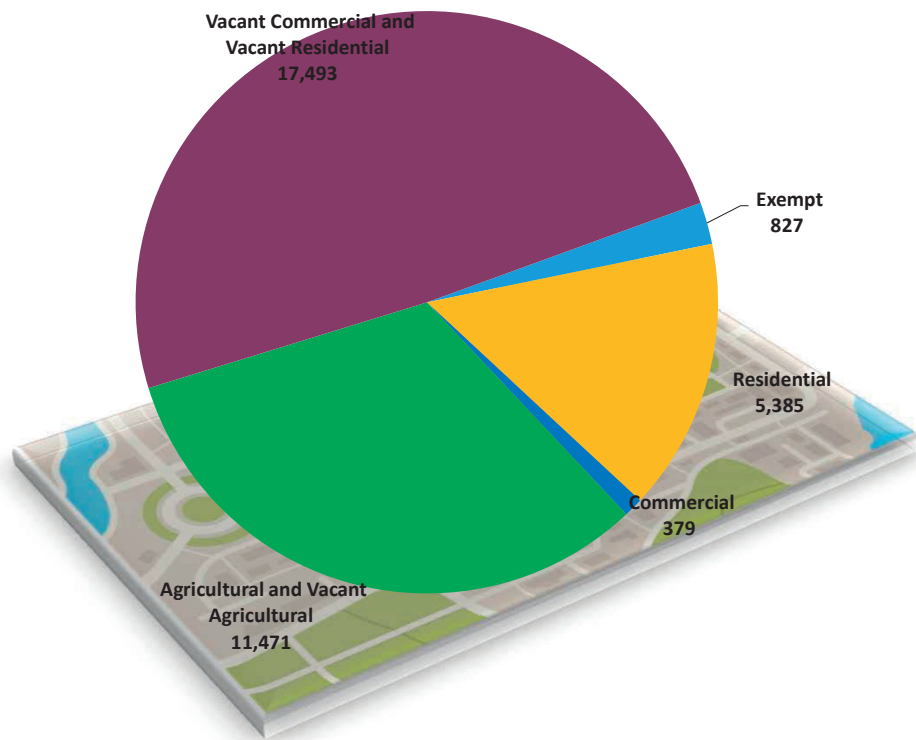
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# Izard County

Assessor	The Honorable Tammy Sanders
Parcels (Reappraisal)*	29,091
Current Reappraisal Cycle Ends	2026
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Ozark
Reappraisal Contractor	In-House (Arkansas CAMA Technology)

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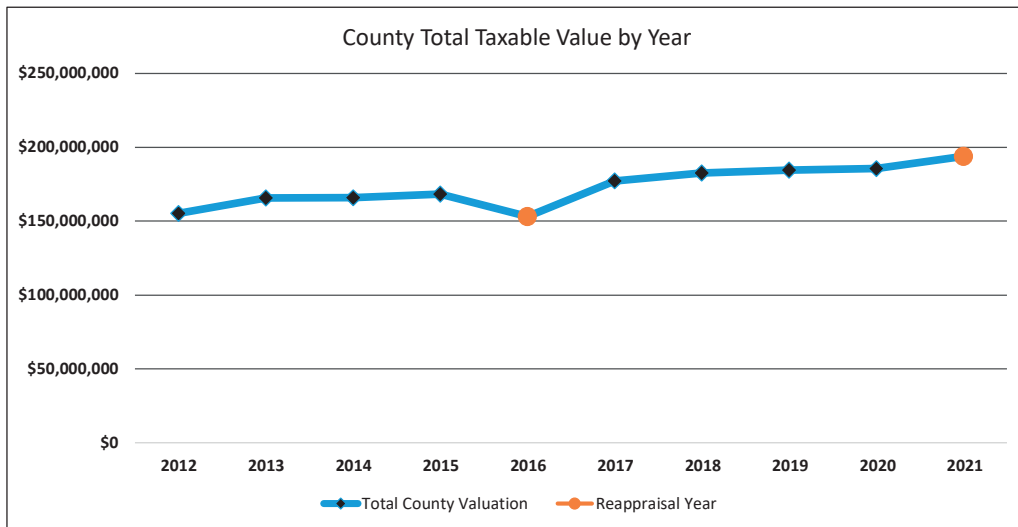
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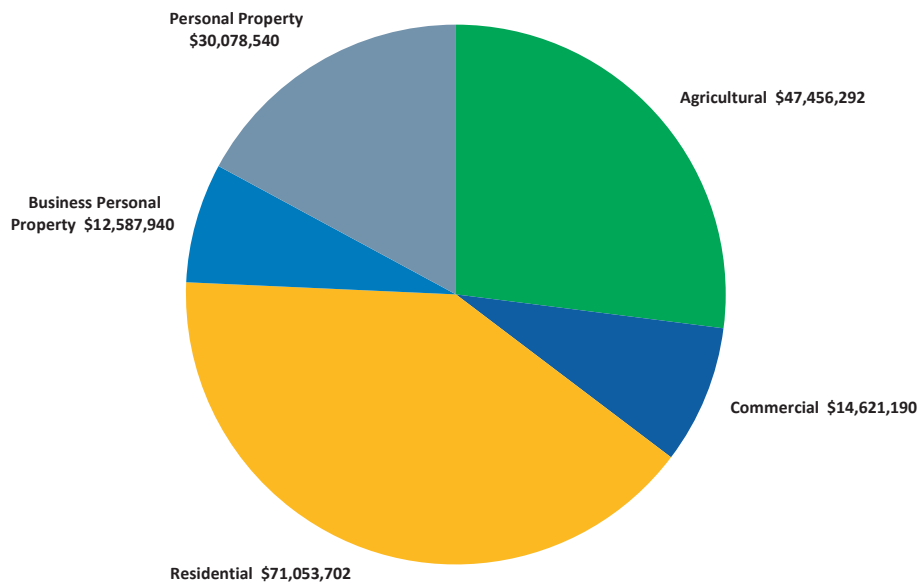
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Izard  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	37.91	38	4.08	37	7.70	46	48.11	38

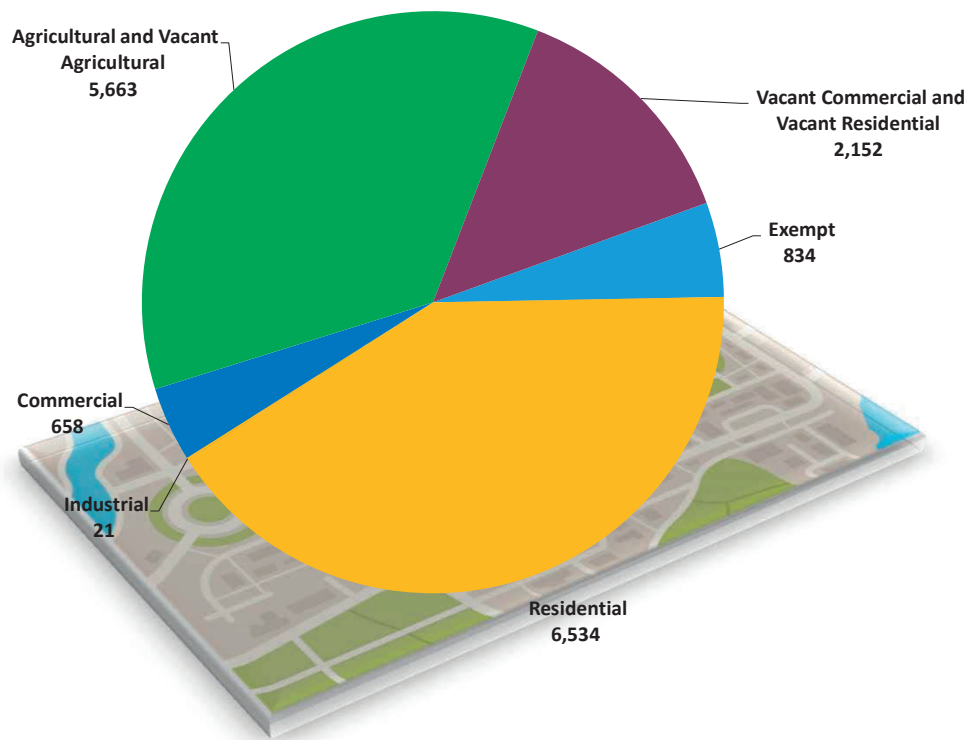
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# Jackson County

Assessor	The Honorable Diann Ballard
Parcels (Reappraisal)*	13,306
Current Reappraisal Cycle Ends	2024
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Delta
Reappraisal Contractor	Arkansas CAMA Technology

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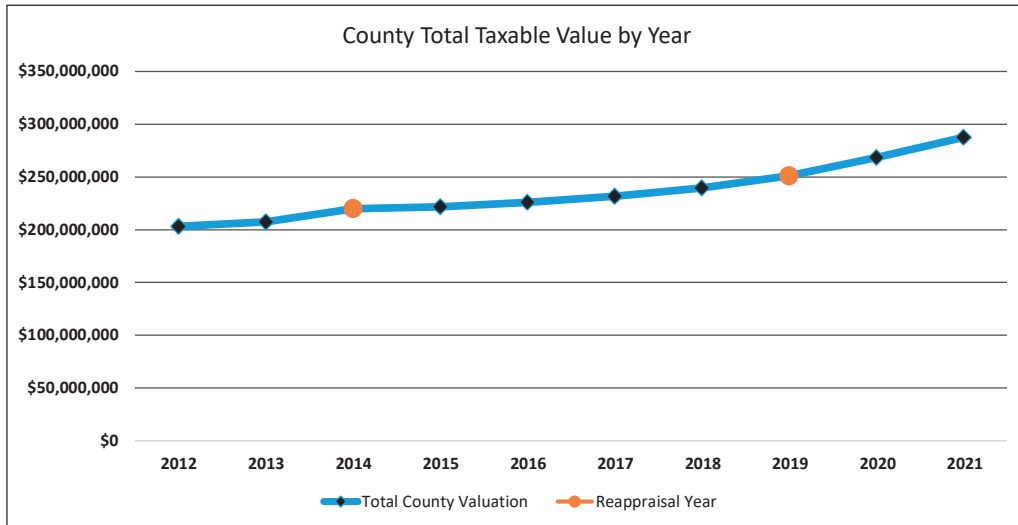
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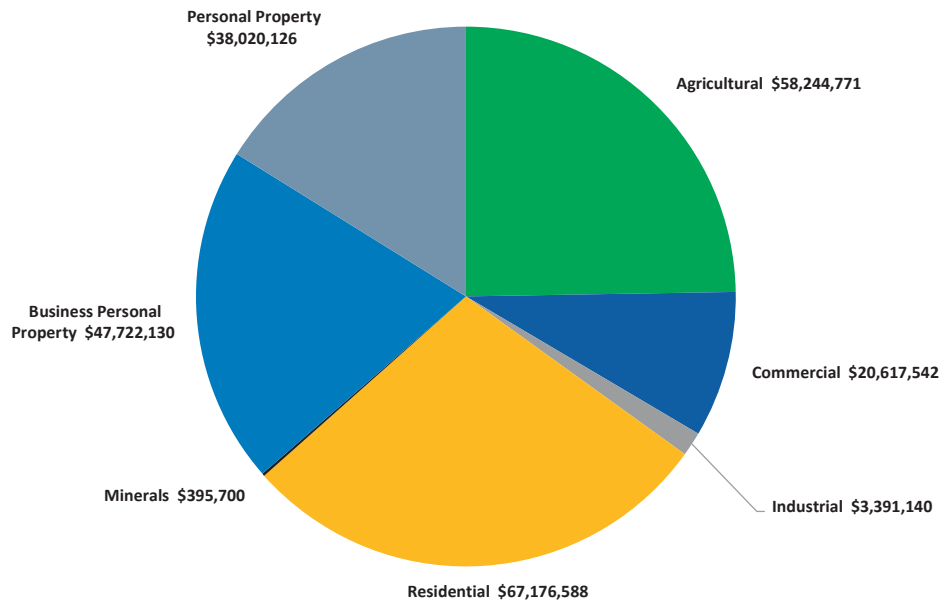
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Jackson  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	36.72	50	4.08	37	8.00	43	47.78	40

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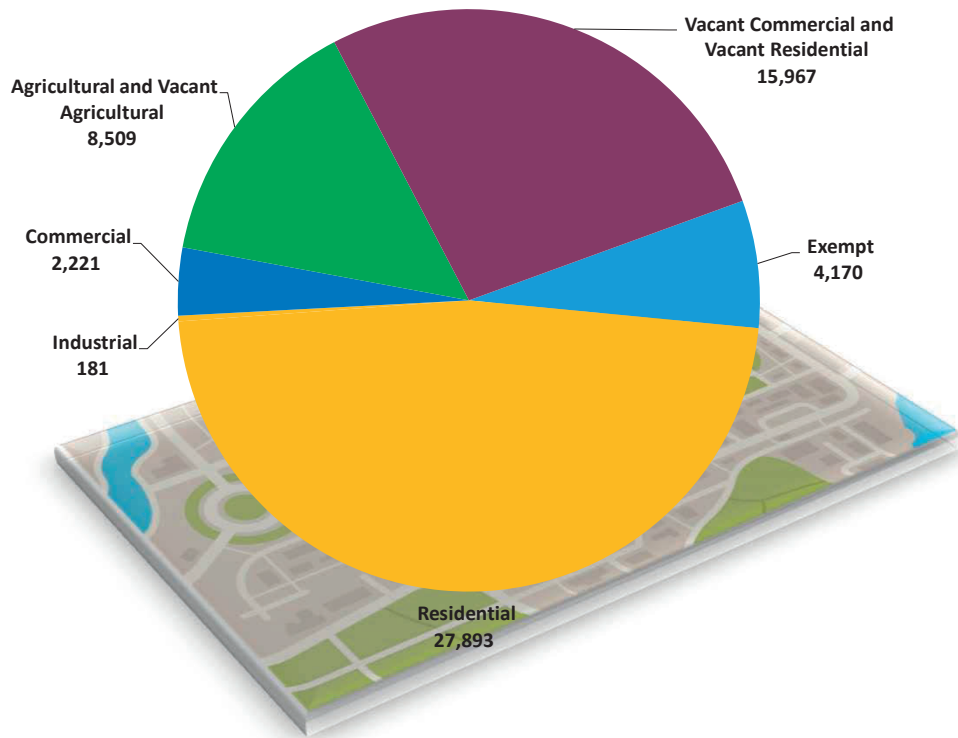


# Jefferson County

Assessor	The Honorable Yvonne Humphrey
Parcels (Reappraisal)*	51,163
Current Reappraisal Cycle Ends	2023
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Delta
Reappraisal Contractor	In-House (Arkansas CAMA Technology)

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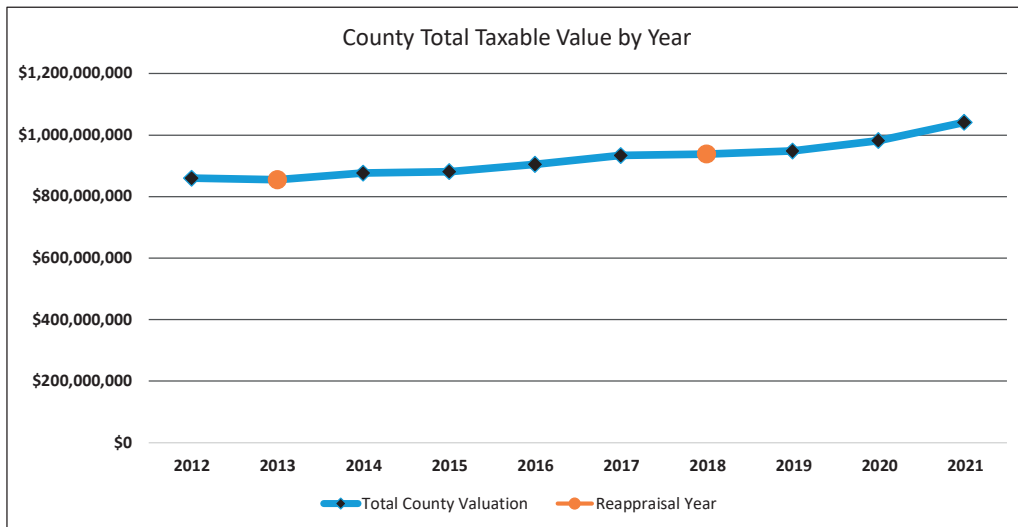
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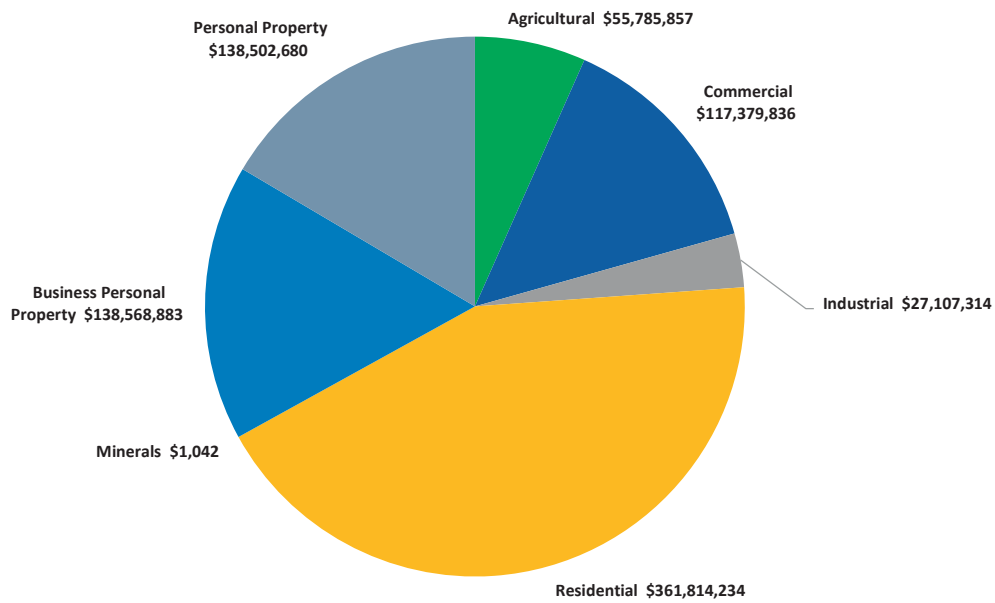
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Jefferson  
County cont.



**2021 TAXABLE VALUE BY CATEGORY**



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	40.00	18	7.64	2	9.21	15	54.30	3

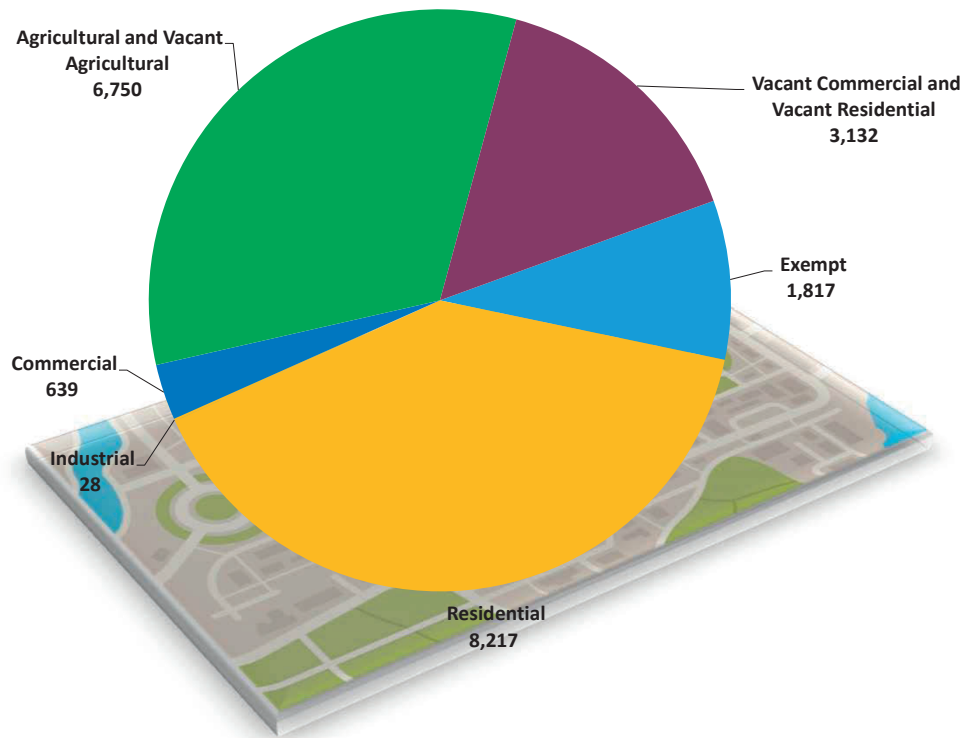
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# Johnson County

Assessor	The Honorable Jill Tate
Parcels (Reappraisal)*	17,074
Current Reappraisal Cycle Ends	2025
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Ozark
Reappraisal Contractor	Total Assessment Solutions Corp

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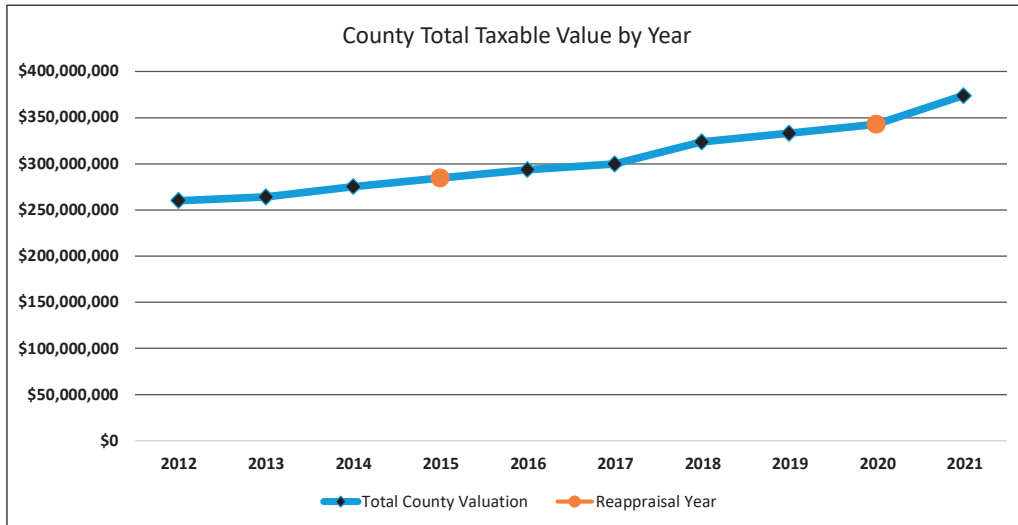
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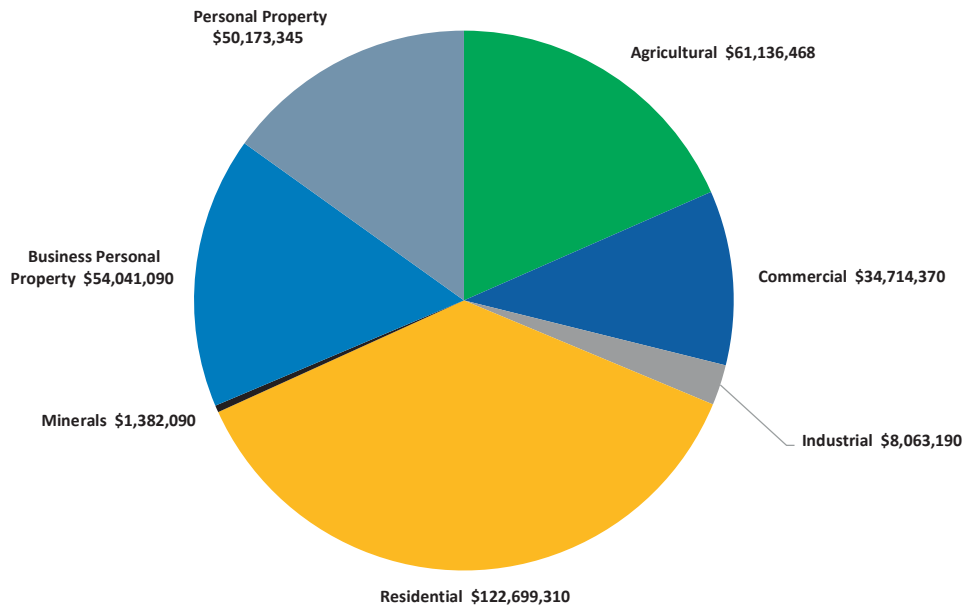
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Johnson  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	38.56	32	4.02	41	10.30	4	50.72	15

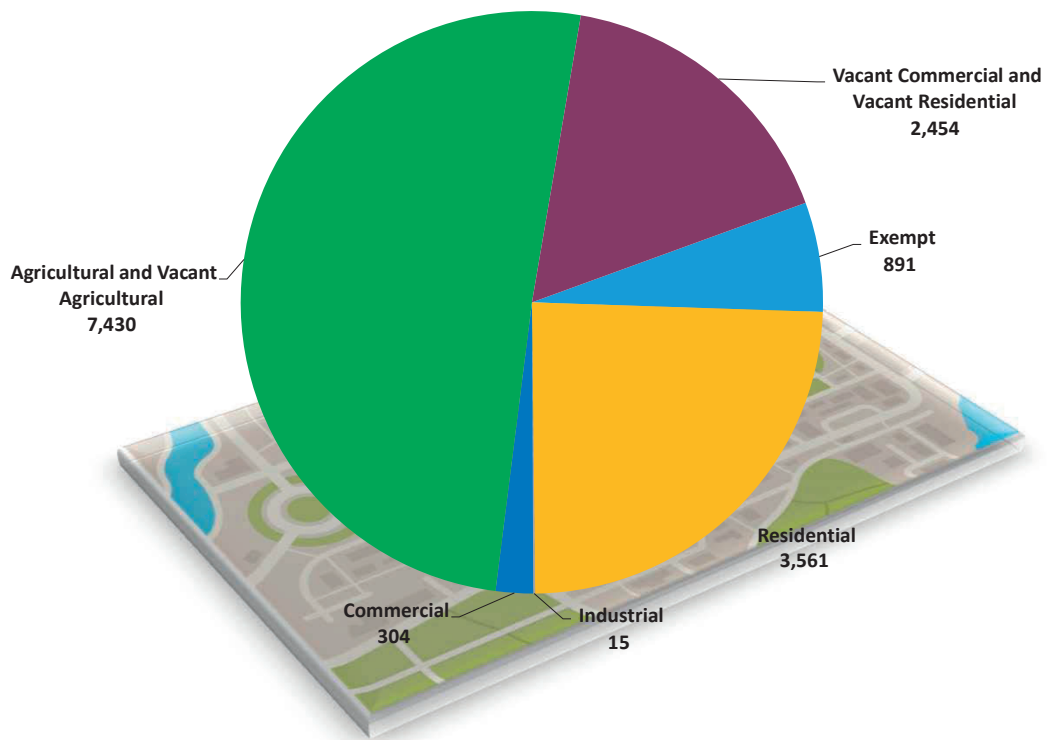
More detailed information on millages is available at <https://www.arkansasassessment.com/MillageBook|ArkansasAssessmentCoordinationDivision>

# Lafayette County

Assessor	The Honorable Billie Jo Pierson
Parcels (Reappraisal)*	12,712
Current Reappraisal Cycle Ends	2024
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Southwest
Reappraisal Contractor	Arkansas CAMA Technology

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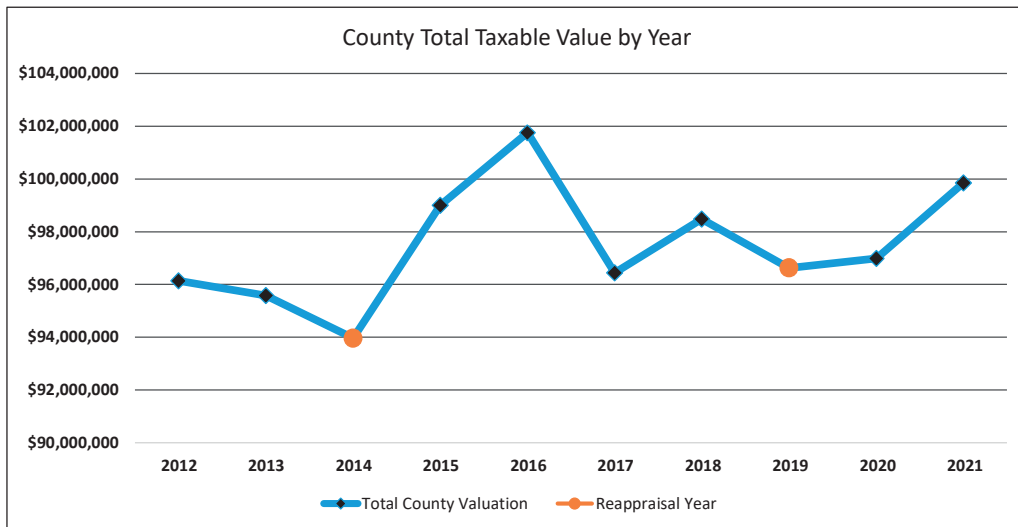
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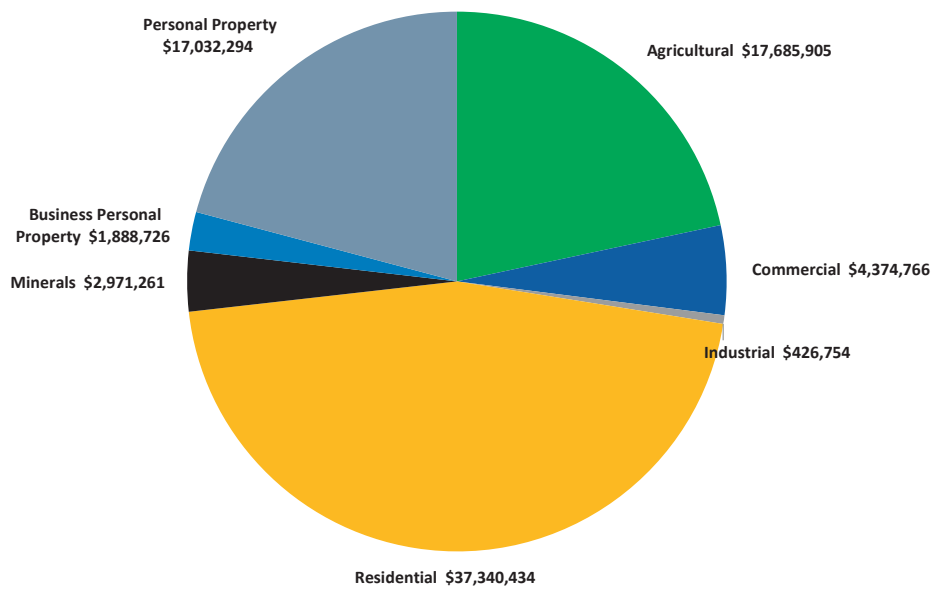
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Lafayette  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	34.33	67	5.30	11	9.00	17	46.87	50

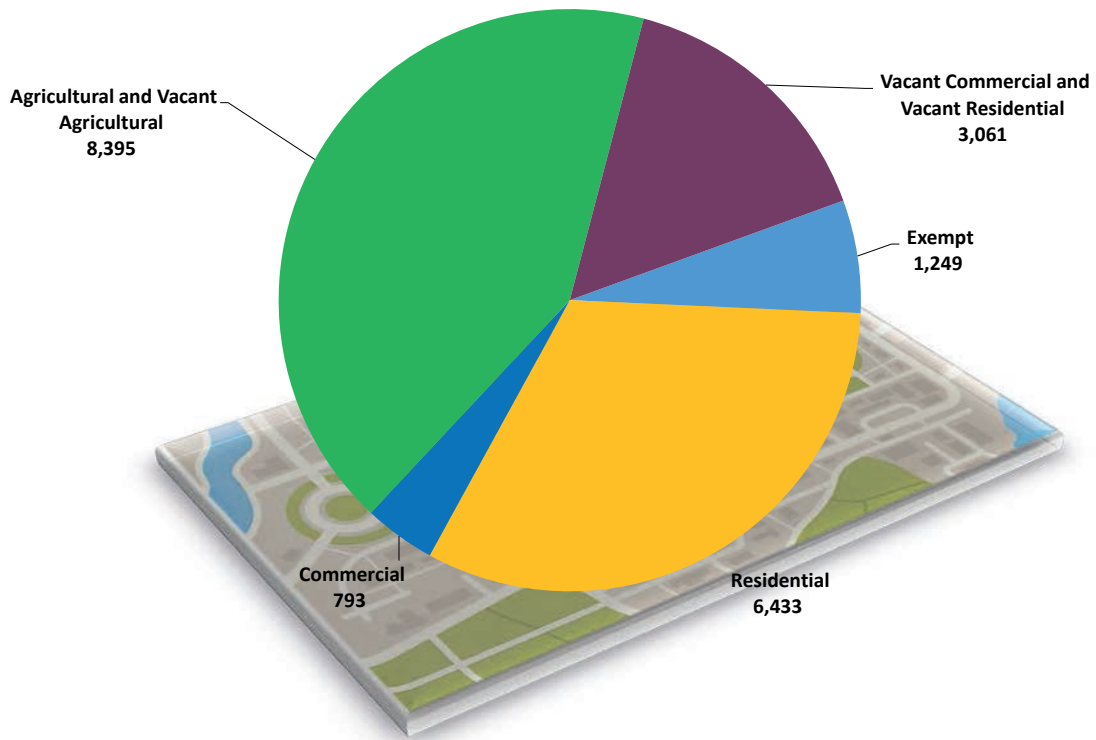
More detailed information on millages is available at <https://www.arkansasassessment.com/MillageBook> | [Arkansas Assessment Coordination Division](#)

# Lawrence County

<b>Assessor</b>	<b>The Honorable Becky Holder</b>
<b>Parcels (Reappraisal)*</b>	<b>16,562</b>
<b>Current Reappraisal Cycle Ends</b>	<b>2023</b>
<b>Current Reappraisal Cycle Duration (Years)</b>	<b>5</b>
<b>Agricultural Region</b>	<b>Delta</b>
<b>Reappraisal Contractor</b>	<b>In-House (Delta Mass Appraisal)</b>

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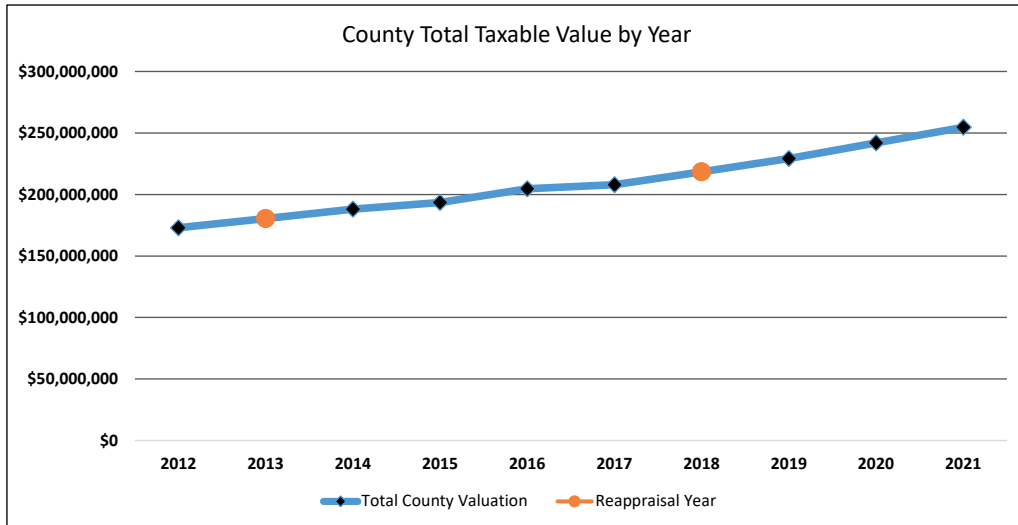
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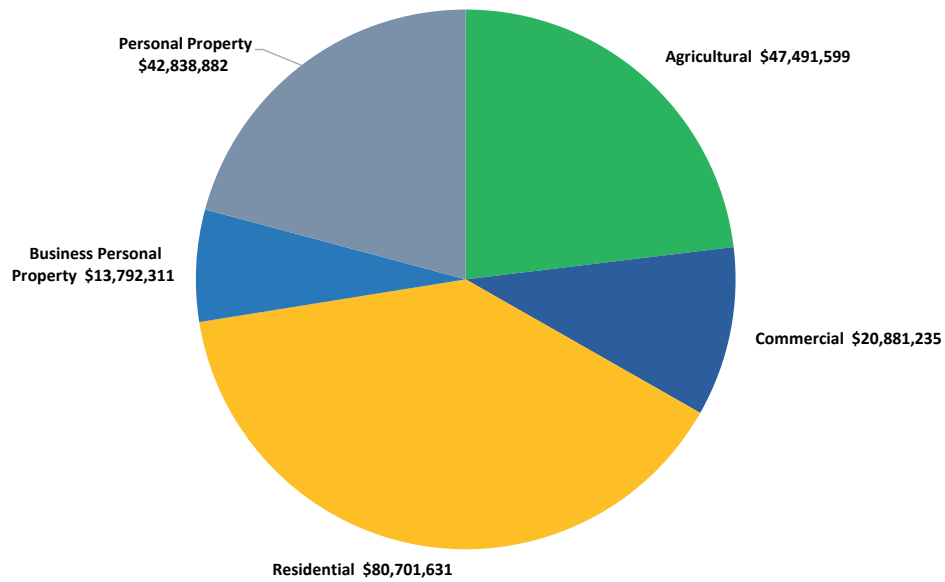
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Lawrence  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	35.29	63	1.36	73	9.00	17	45.22	59

More detailed information on millages is available at <https://www.arkansasassessment.com/>  
[Millage Book | Arkansas Assessment Coordination Division](#)

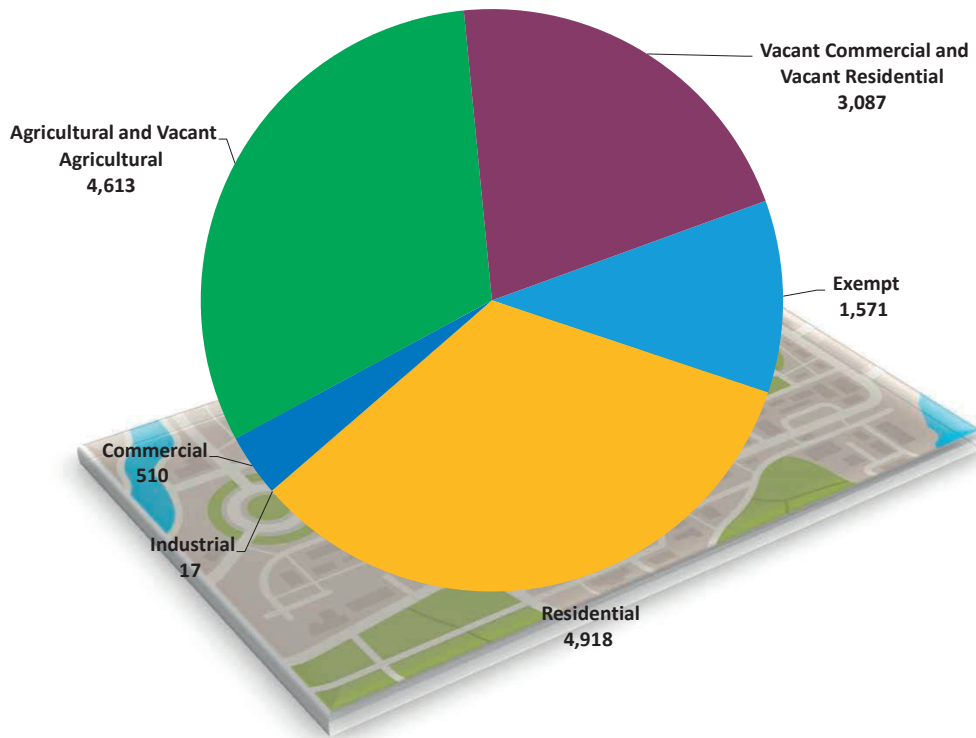


# Lee County

Assessor	The Honorable Becky Hogan
Parcels (Reappraisal)*	10,979
Current Reappraisal Cycle Ends	2024
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Delta
Reappraisal Contractor	Delta Mass Appraisal

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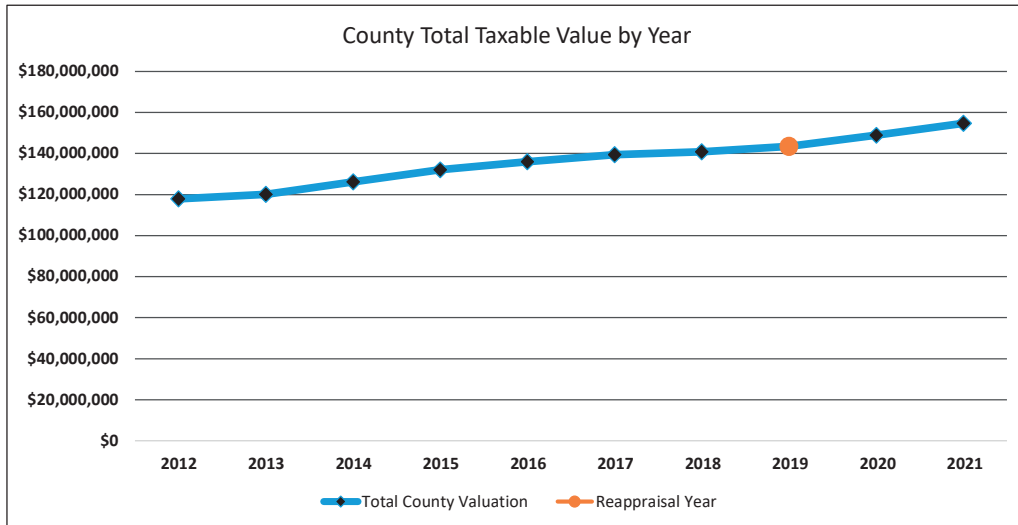
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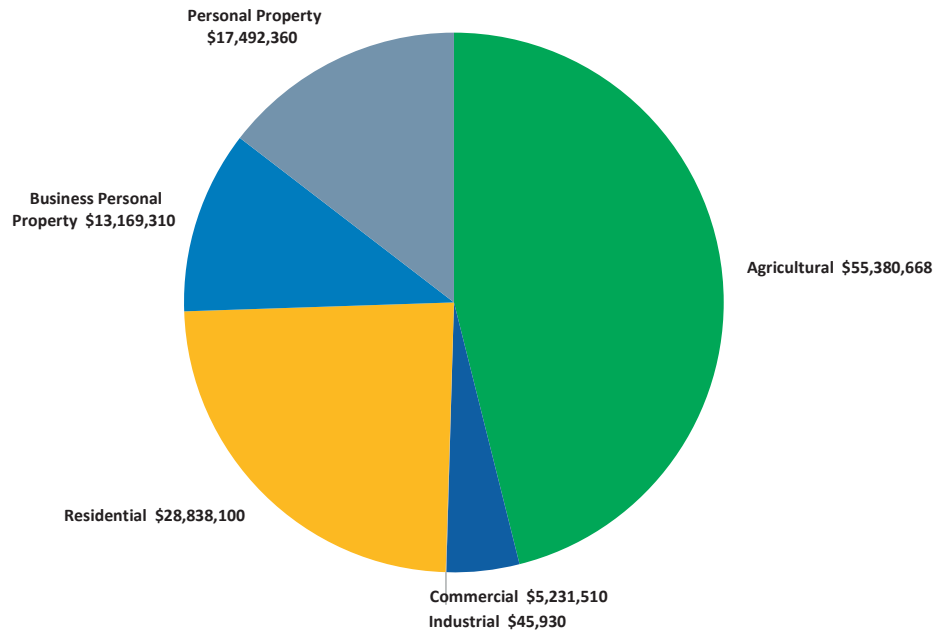
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Lee  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	29.69	75	5.17	15	8.40	35	41.96	72

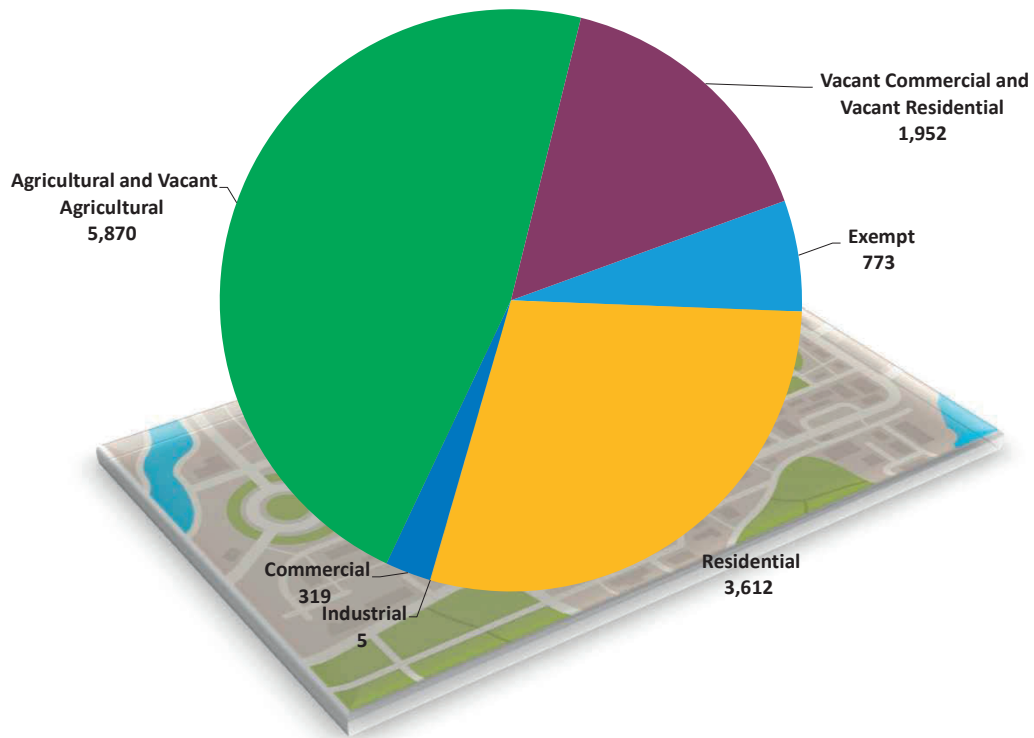
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[Millage Book | Arkansas Assessment Coordination Division](#)

# Lincoln County

Assessor	The Honorable Amy Harrison
Parcels (Reappraisal)*	10,808
Current Reappraisal Cycle Ends	2025
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Delta
Reappraisal Contractor	Arkansas CAMA Technology

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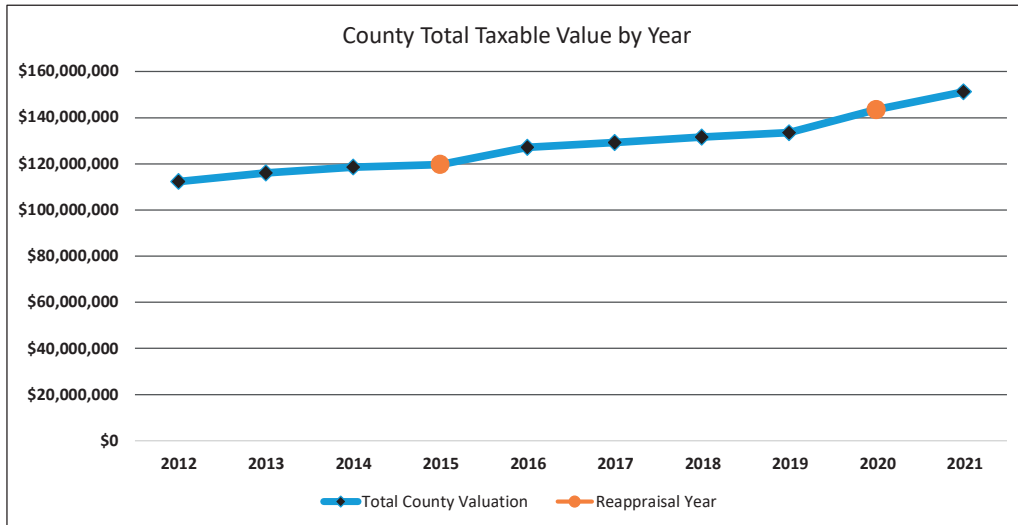
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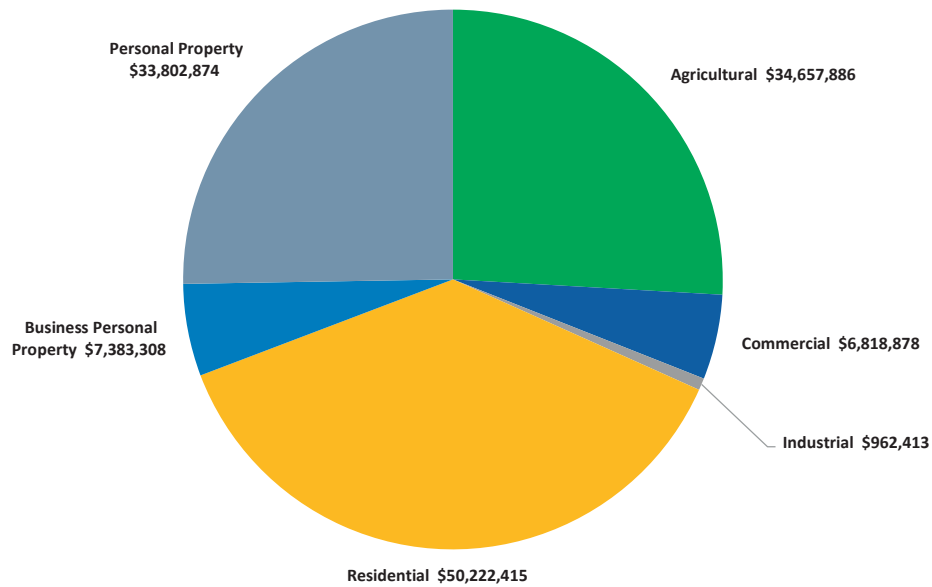
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Lincoln  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	39.15	25	4.50	26	9.00	17	50.40	17

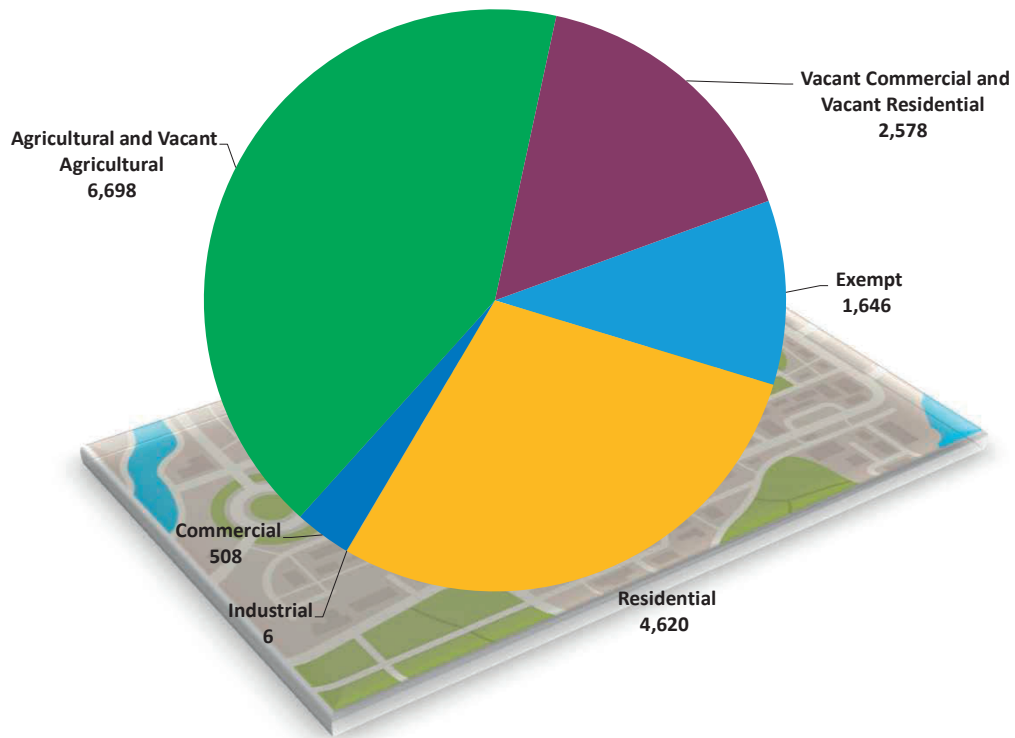
More detailed information on millages is available at <https://www.arkansasassessment.com/>  
[Millage Book | Arkansas Assessment Coordination Division](#)

# Little River County

Assessor	The Honorable Allie Rosenbaum
Parcels (Reappraisal)*	13,545
Current Reappraisal Cycle Ends	2022
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Southwest
Reappraisal Contractor	Arkansas CAMA Technology

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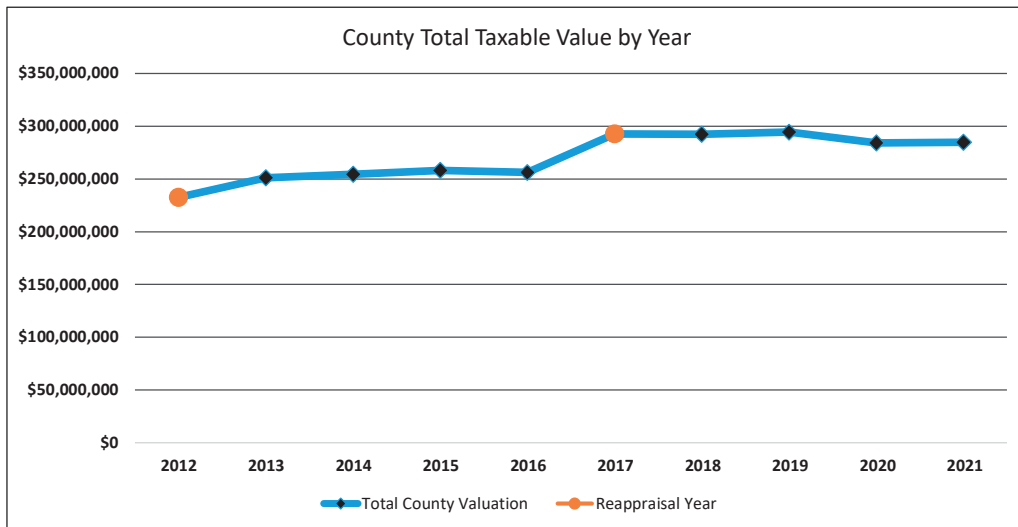
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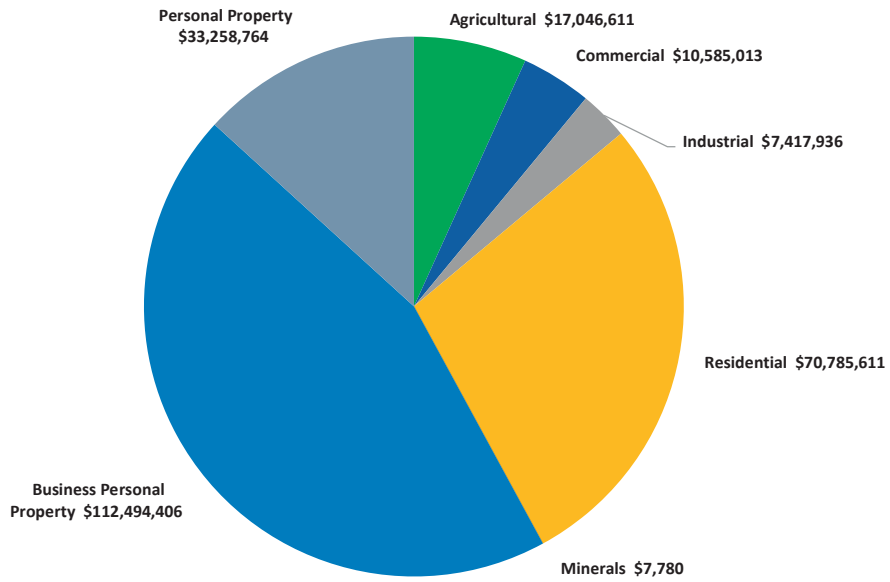
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Little River  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	39.20	24	1.88	70	6.20	59	46.23	53

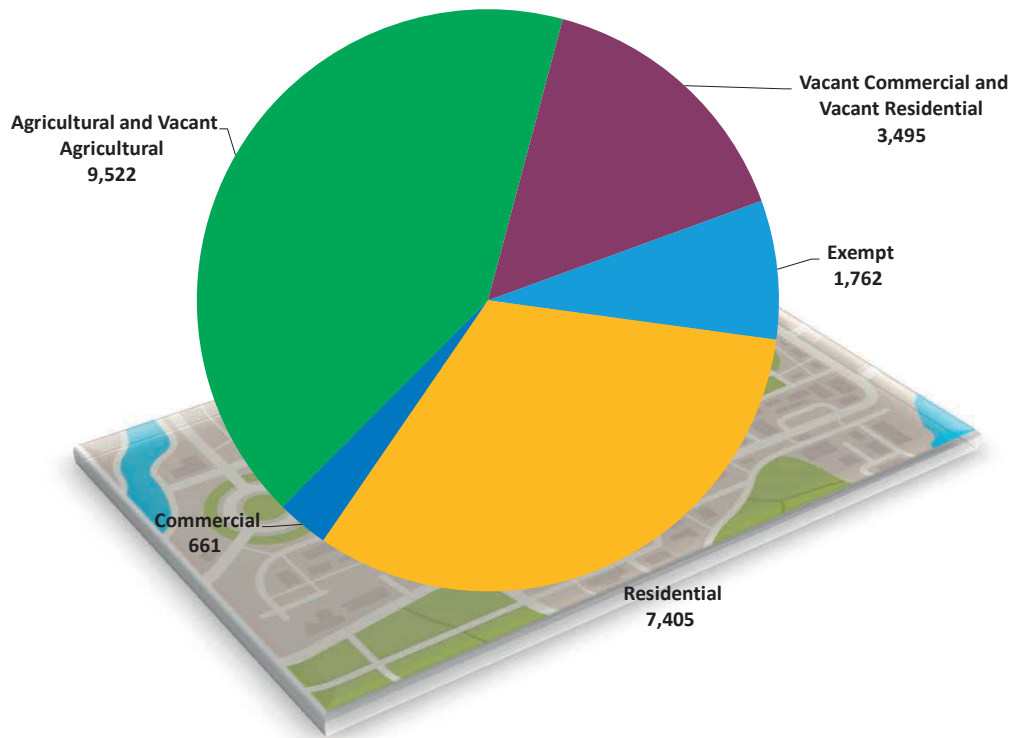
More detailed information on millages is available at <https://www.arkansasassessment.com/MillageBook> | [Arkansas Assessment Coordination Division](#)

# Logan County

Assessor	The Honorable Shannon Cotton
Parcels (Reappraisal)*	18,506
Current Reappraisal Cycle Ends	2025
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Ouachita
Reappraisal Contractor	Total Assessment Solutions Corp

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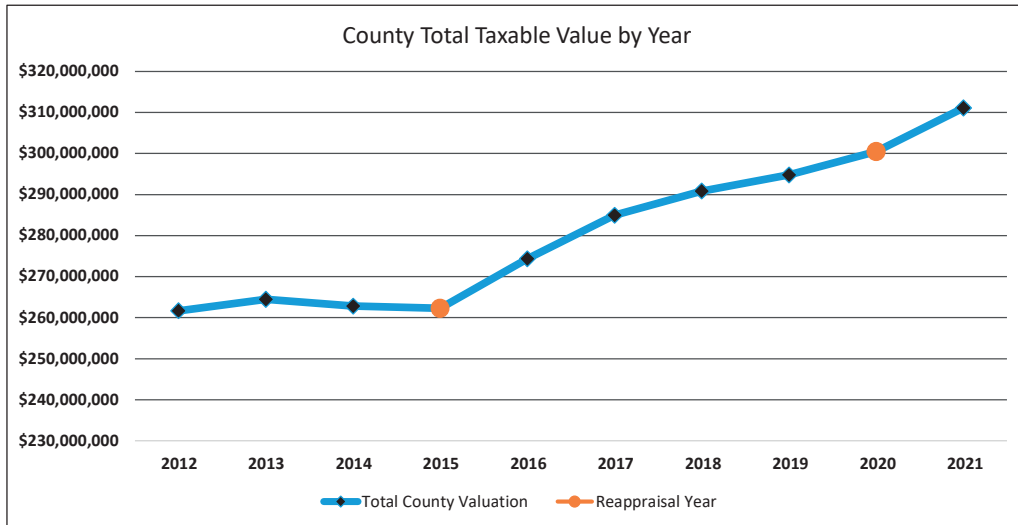
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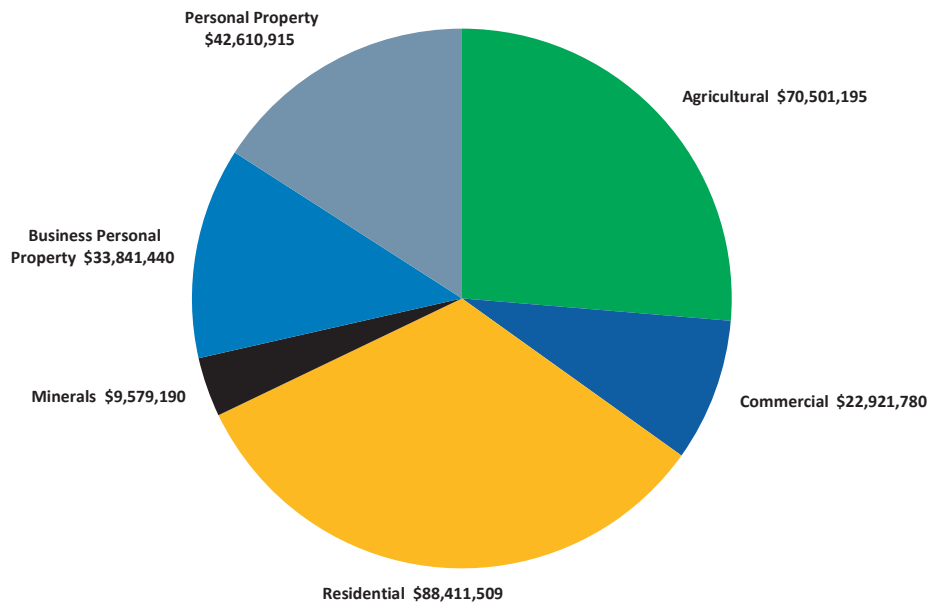
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Logan  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	38.16	36	2.46	64	7.90	44	47.35	45

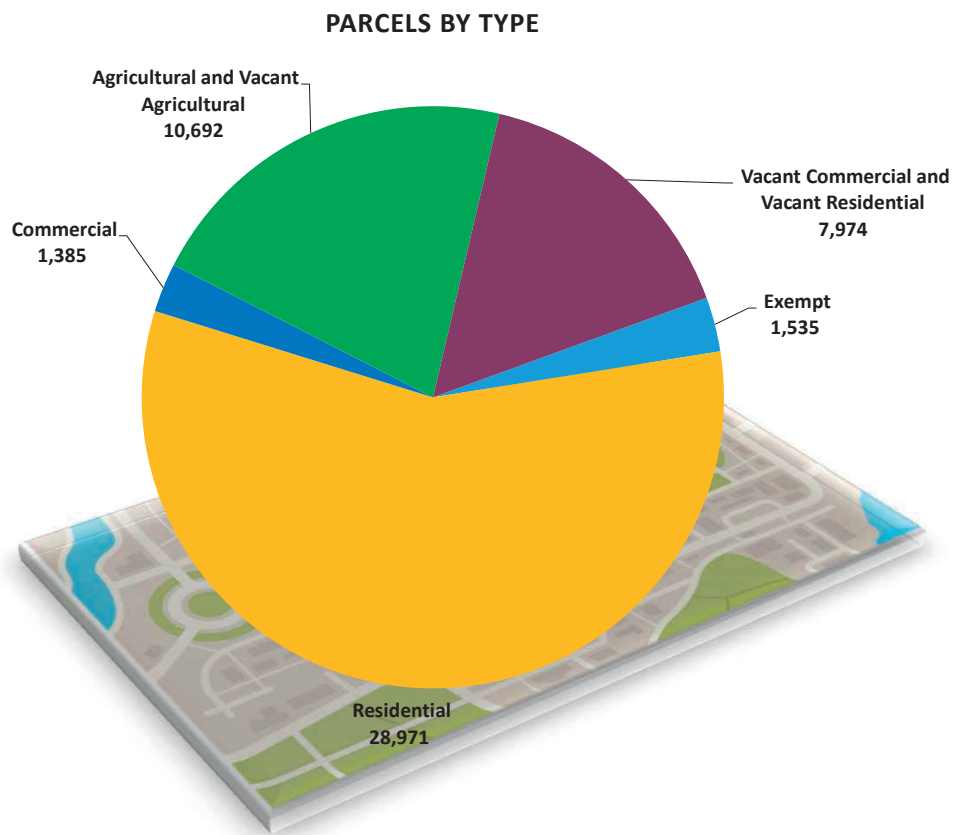
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[Millage Book | Arkansas Assessment Coordination Division](#)



# Lonoke County

Assessor	The Honorable Donna Pedersen
Parcels (Reappraisal)*	40,400
Current Reappraisal Cycle Ends	2026
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Delta
Reappraisal Contractor	Total Assessment Solutions Corp

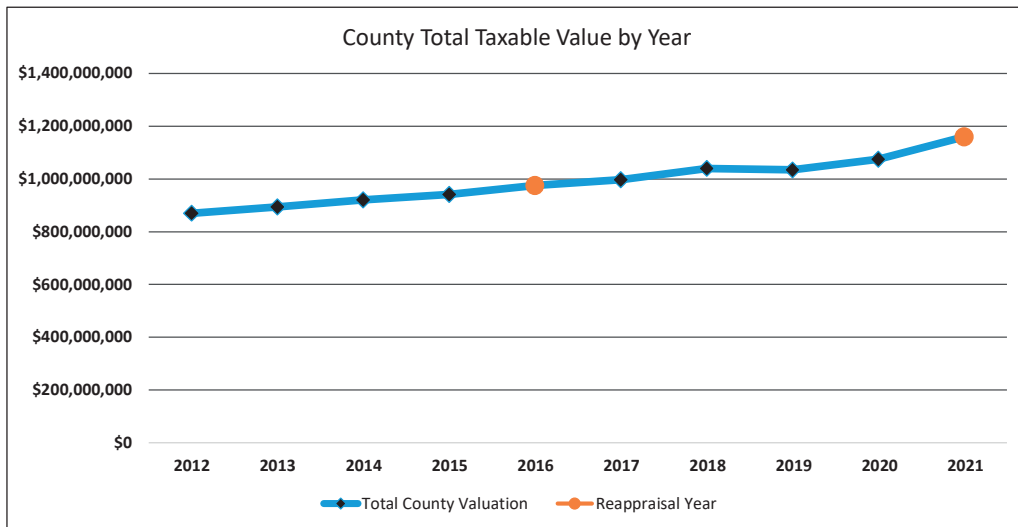
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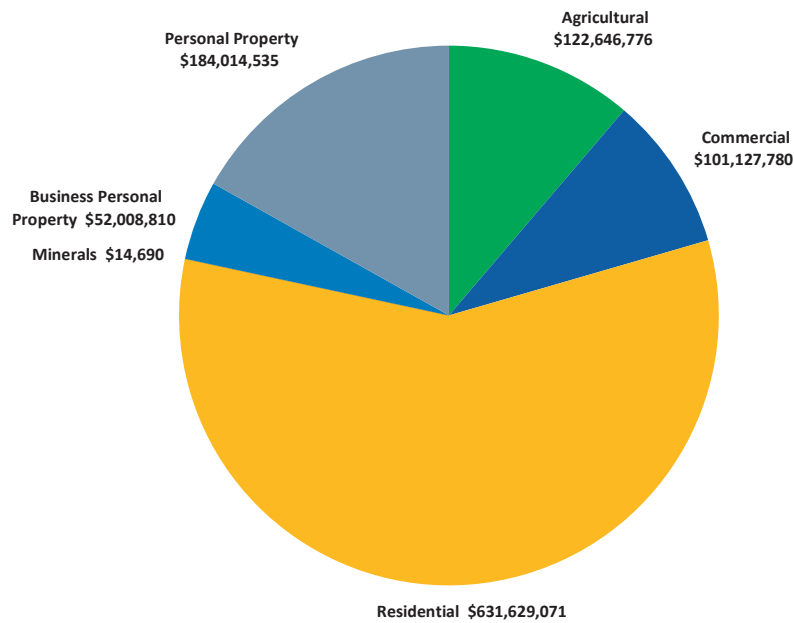
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Lonoke  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	43.08	4	3.92	43	6.40	55	51.79	12

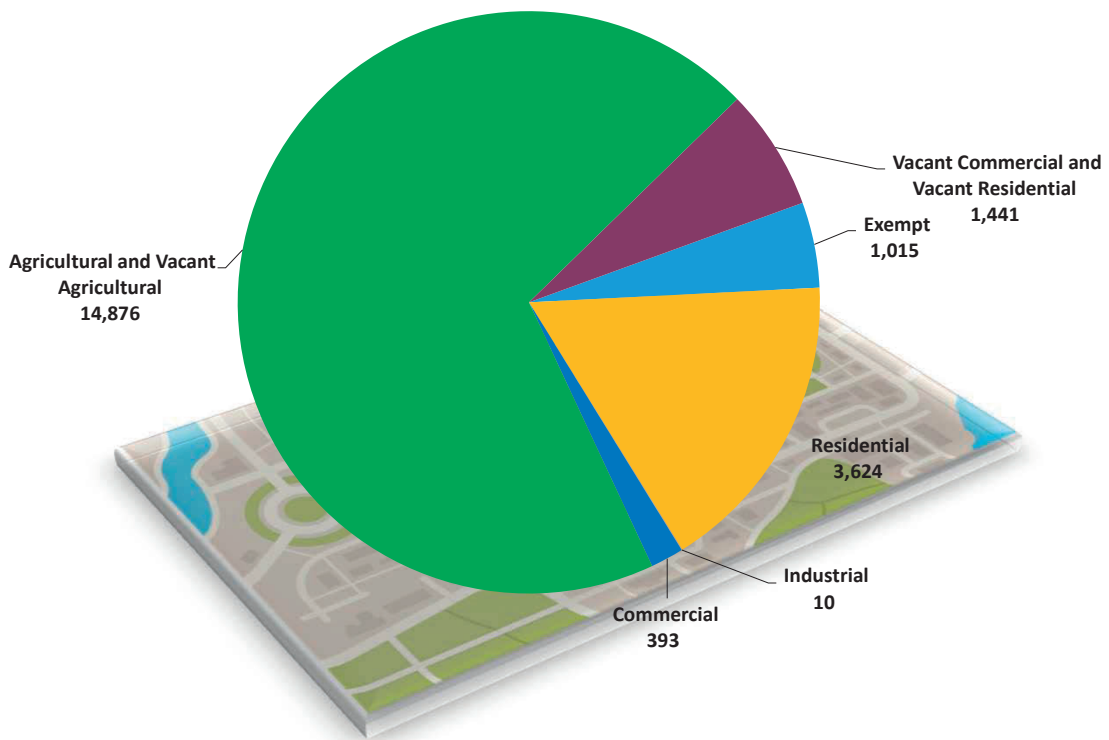
More detailed information on millages is available at <https://www.arkansasassessment.com/>  
[Millage Book | Arkansas Assessment Coordination Division](#)

# Madison County

Assessor	The Honorable Ann Laird
Parcels (Reappraisal)*	19,202
Current Reappraisal Cycle Ends	2024
Current Reappraisal Cycle Duration (Years)	3
Agricultural Region	Ozark
Reappraisal Contractor	Arkansas CAMA Technology

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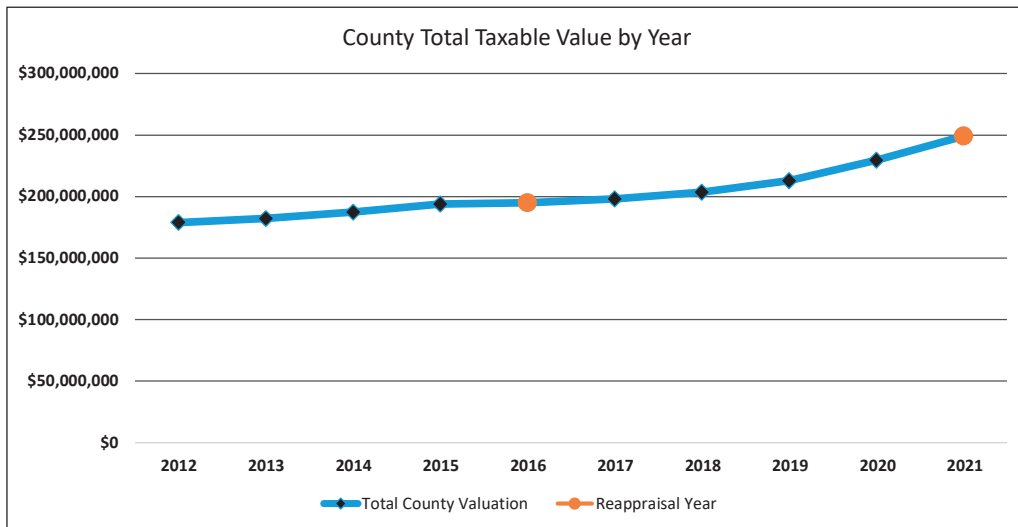
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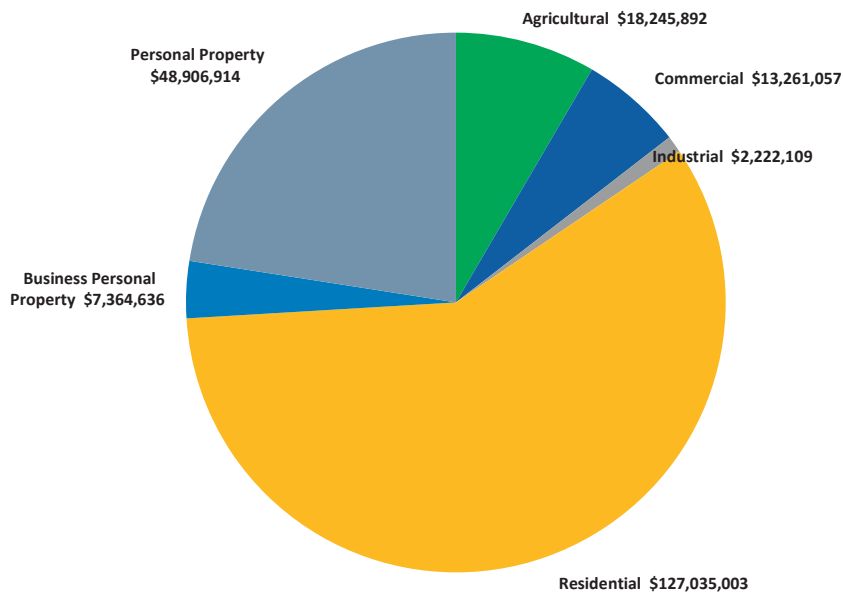
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Madison  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	37.22	46	2.85	62	9.00	17	47.17	46

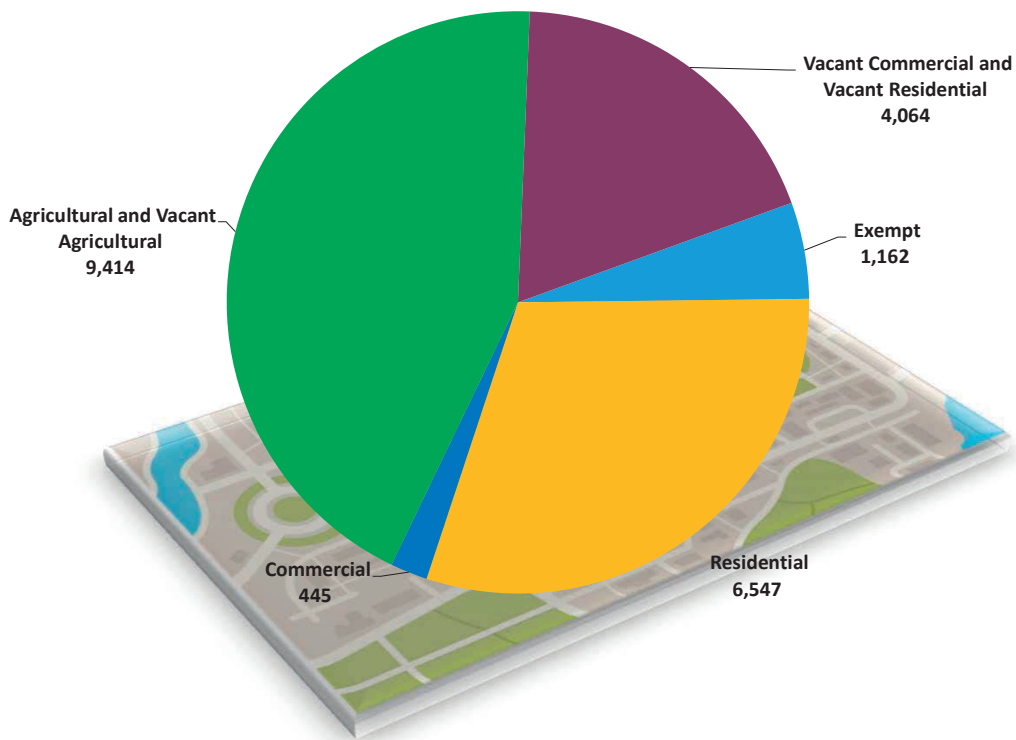
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[Millage Book | Arkansas Assessment Coordination Division](#)

# Marion County

Assessor	The Honorable Tonya Eppes
Parcels (Reappraisal)*	18,050
Current Reappraisal Cycle Ends	2026
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Ozark
Reappraisal Contractor	Delta Mass Appraisal

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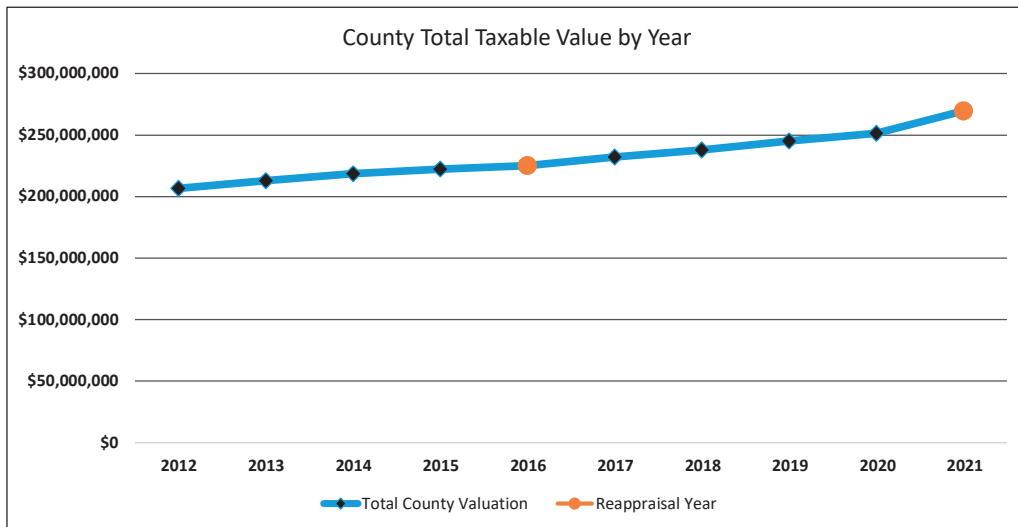
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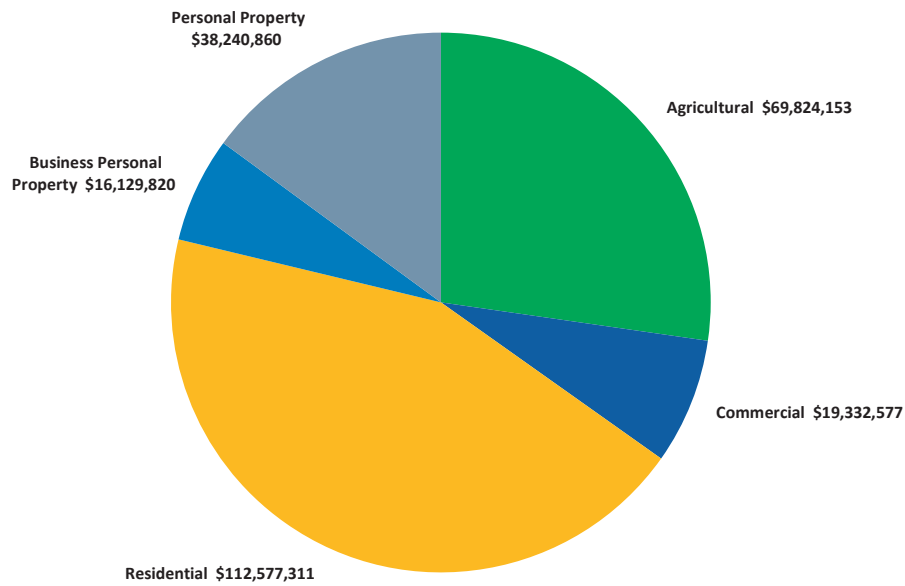
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Marion  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	36.44	55	4.60	25	8.90	28	47.43	44

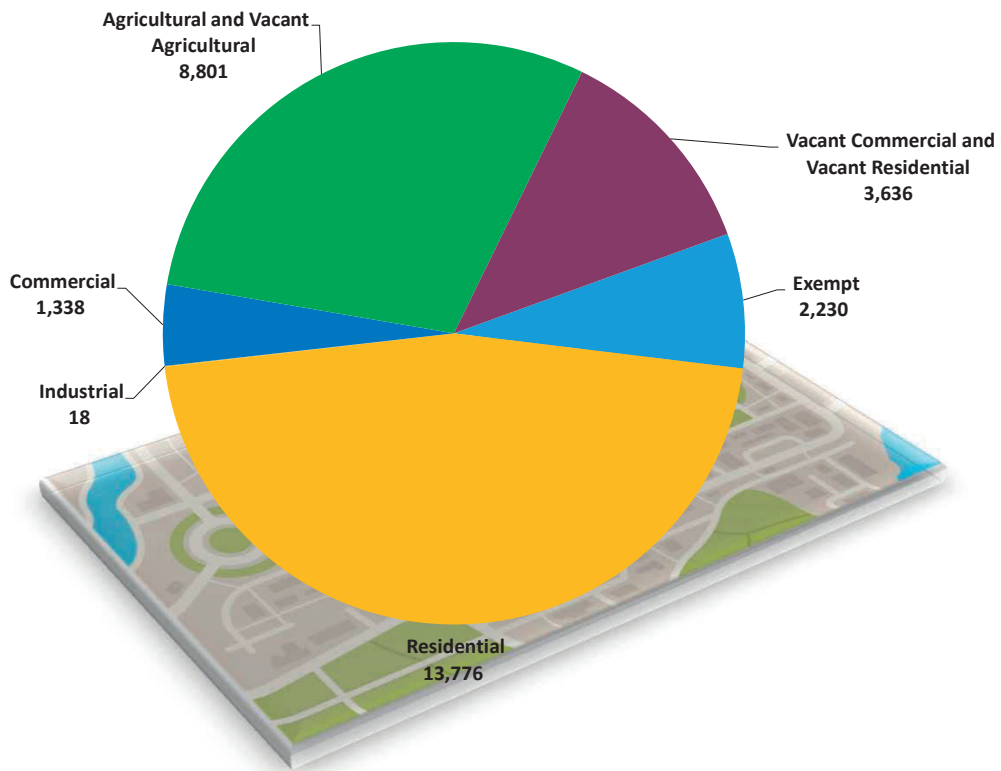
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# Miller County

Assessor	The Honorable Nancy Herron
Parcels (Reappraisal)*	26,095
Current Reappraisal Cycle Ends	2025
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Southwest
Reappraisal Contractor	Total Assessment Solutions Corp

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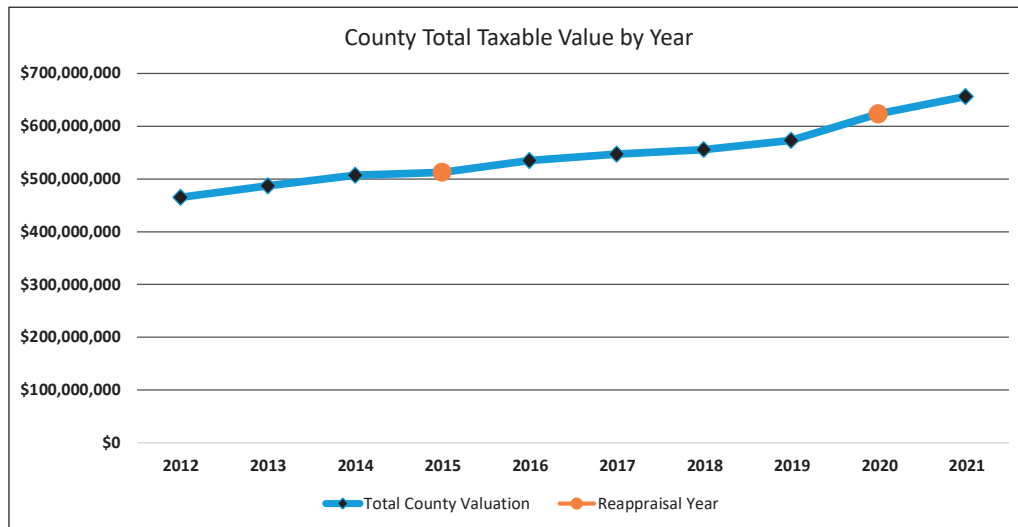
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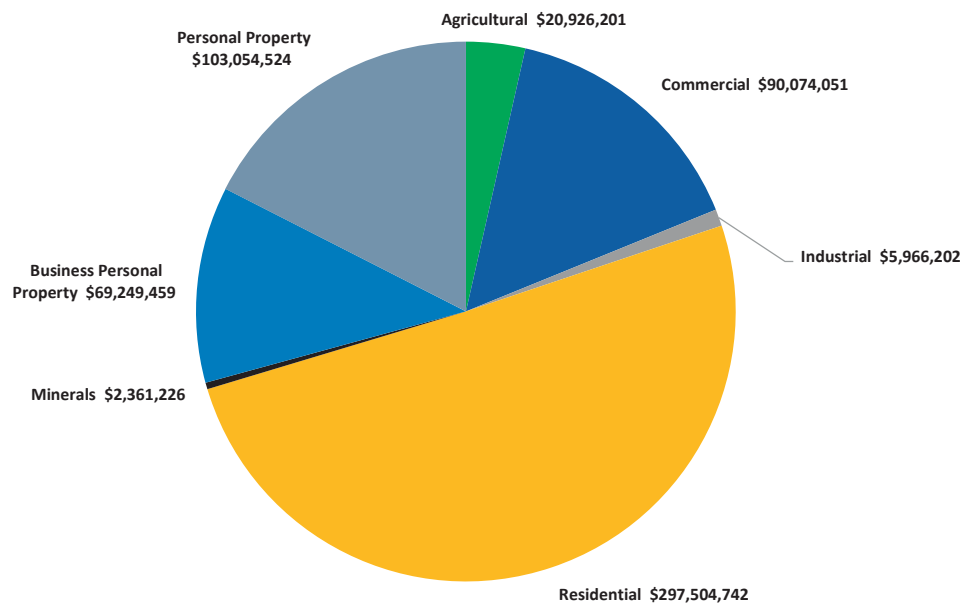
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Miller  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	38.38	33	7.73	1	6.30	57	48.54	36

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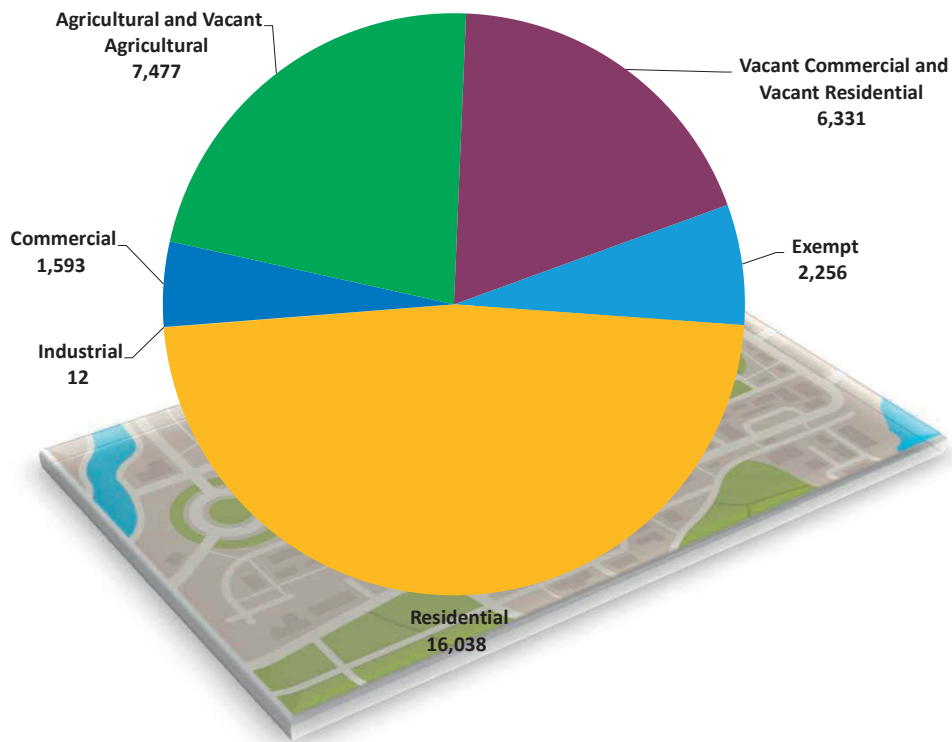


# Mississippi County

Assessor	The Honorable Harley Bradley
Parcels (Reappraisal)*	27,974
Current Reappraisal Cycle Ends	2022
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Delta
Reappraisal Contractor	Delta Mass Appraisal

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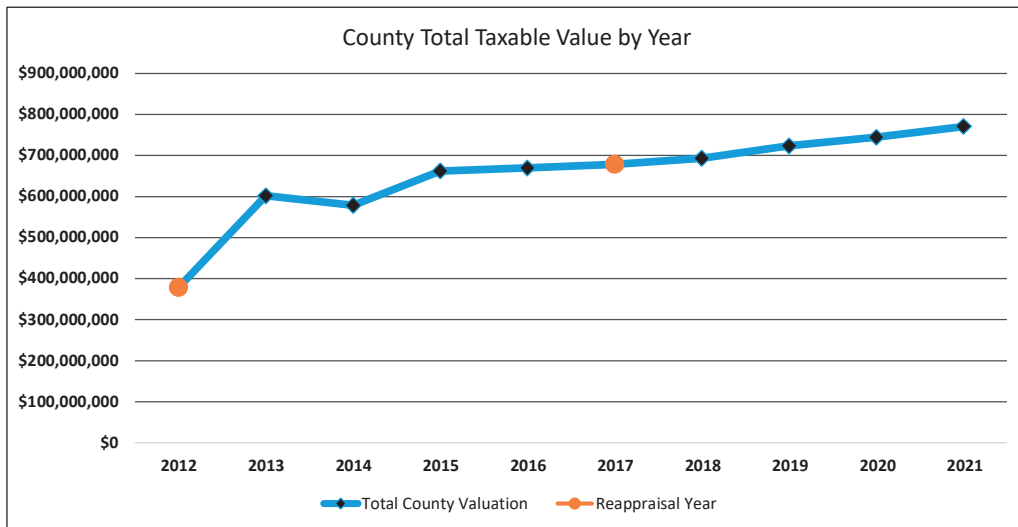
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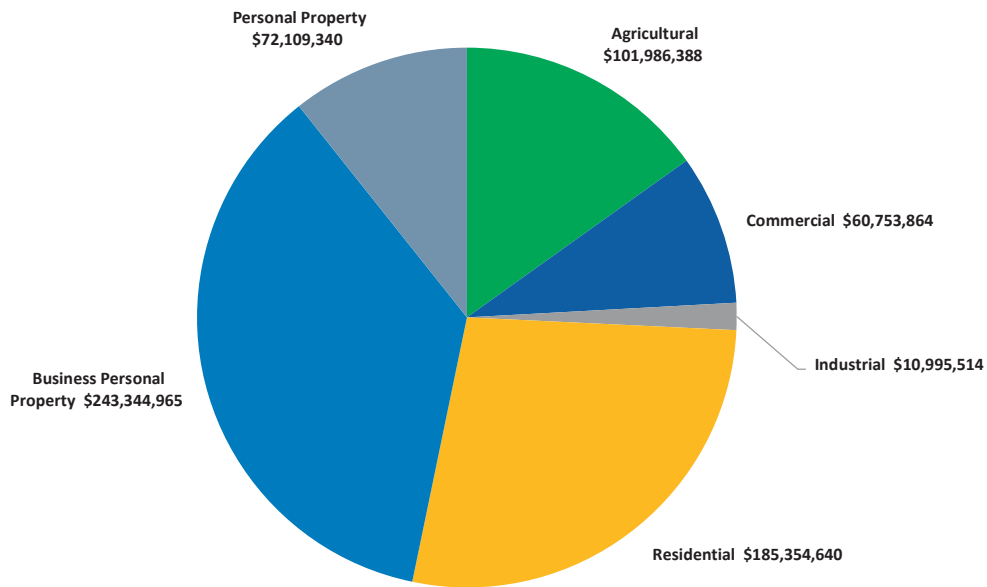
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Mississippi  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	39.71	21	4.14	35	9.70	10	52.32	8

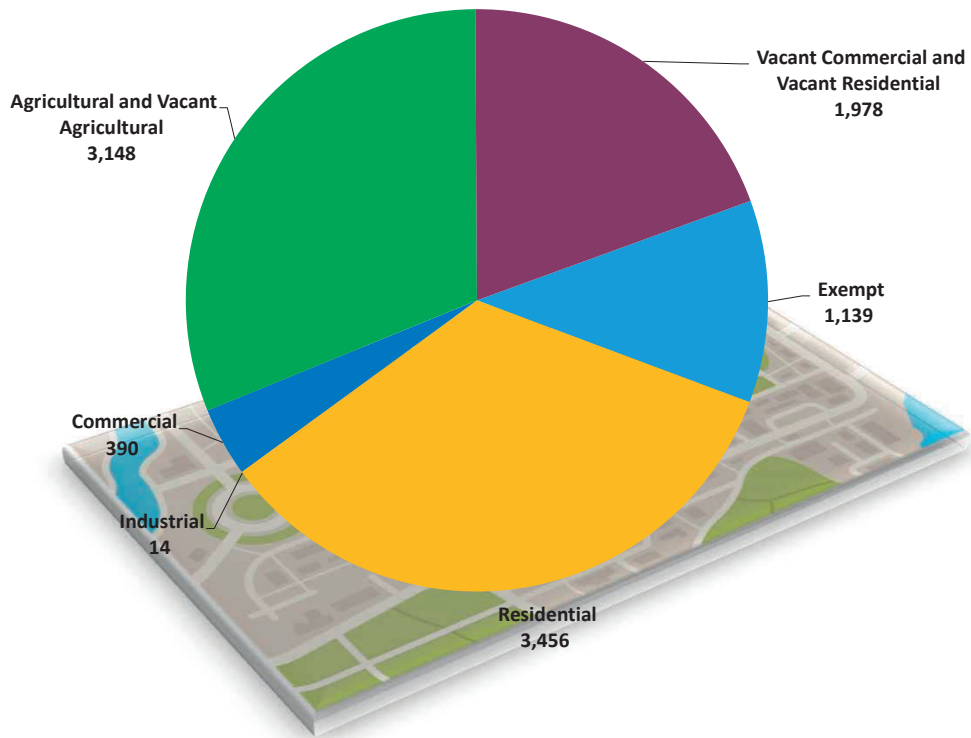
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# Monroe County

Assessor	The Honorable TBA
Parcels (Reappraisal)*	8,484
Current Reappraisal Cycle Ends	2025
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Delta
Reappraisal Contractor	Delta Mass Appraisal

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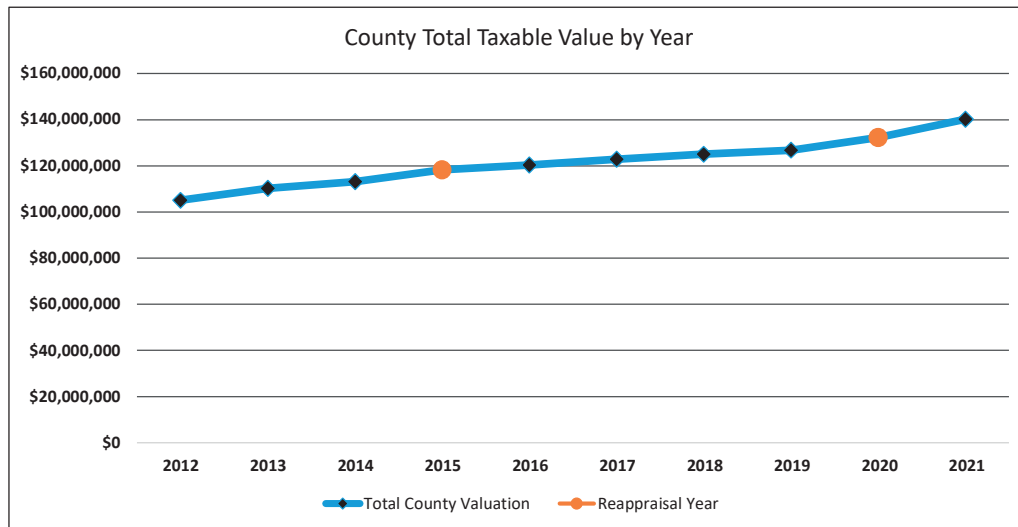
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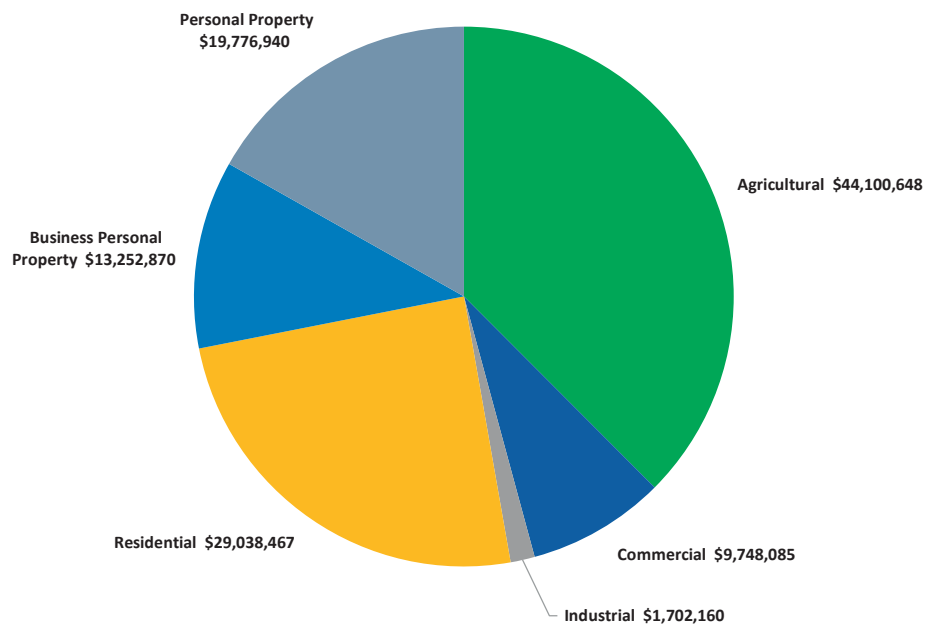
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Monroe  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	37.08	48	4.19	33	8.40	33	47.57	43

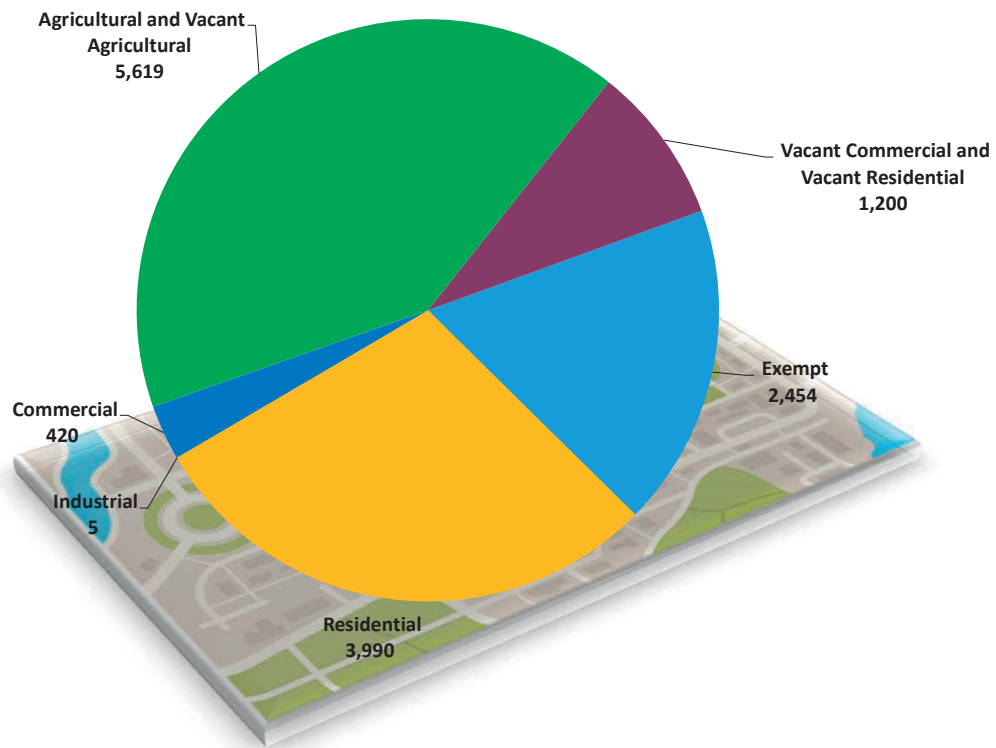
More detailed information on millages is available at <https://www.arkansasassessment.com/>  
[Millage Book | Arkansas Assessment Coordination Division](#)

# Montgomery County

Assessor	The Honorable Tammy McCarter
Parcels (Reappraisal)*	10,261
Current Reappraisal Cycle Ends	2023
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Ouachita
Reappraisal Contractor	Arkansas CAMA Technology

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 Those appear in ().

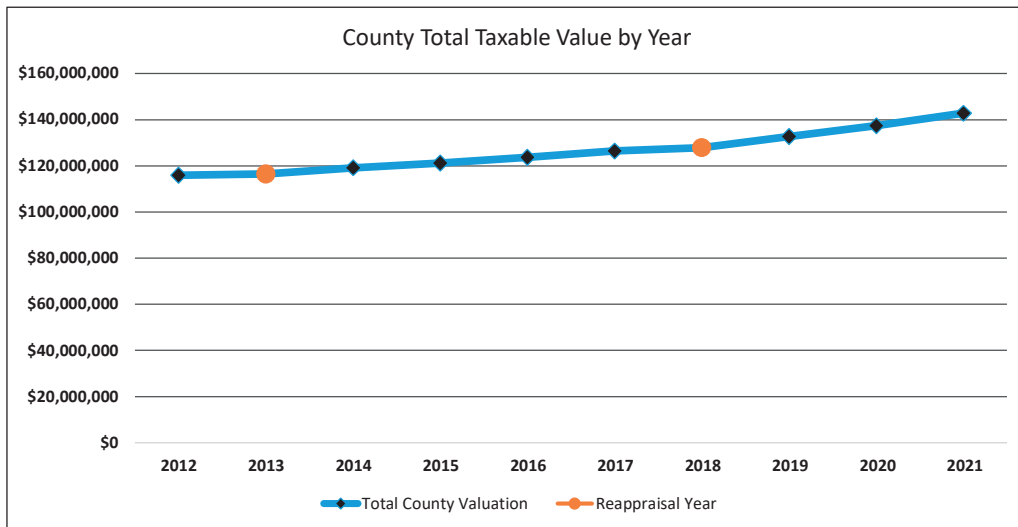
## PARCELS BY TYPE



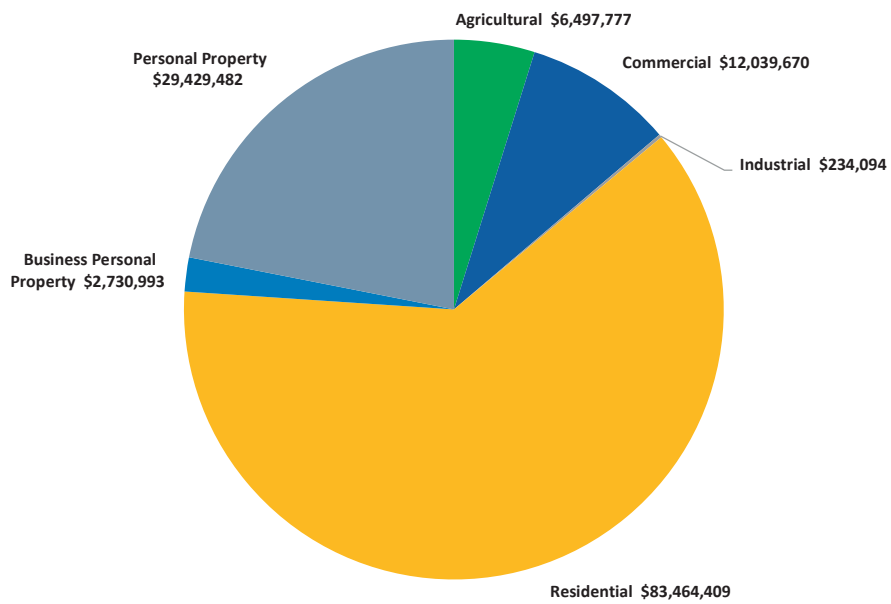
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Montgomery  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	33.18	74	3.80	49	8.30	38	43.85	64

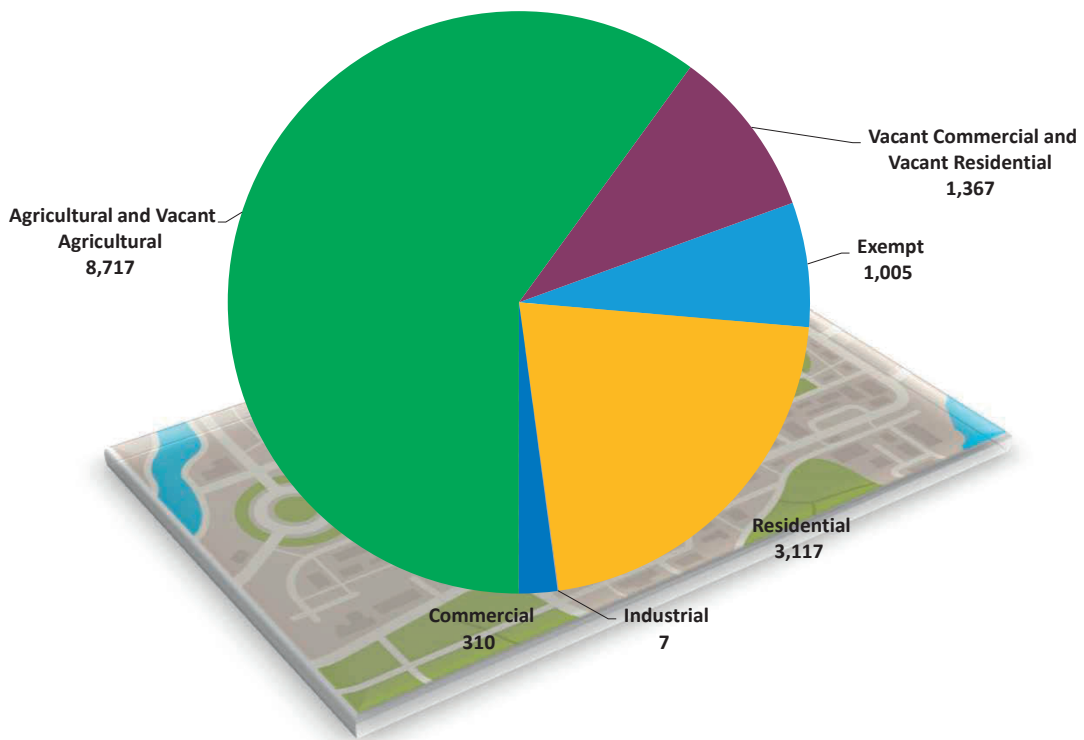
More detailed information on millages is available at <https://www.arkansasassessment.com/>  
[Millage Book | Arkansas Assessment Coordination Division](#)

# Nevada County

<b>Assessor</b>	<b>The Honorable Pam Box</b>
<b>Parcels (Reappraisal)*</b>	<b>11,980</b>
<b>Current Reappraisal Cycle Ends</b>	<b>2024</b>
<b>Current Reappraisal Cycle Duration (Years)</b>	<b>5</b>
<b>Agricultural Region</b>	<b>Southwest</b>
<b>Reappraisal Contractor</b>	<b>Arkansas CAMA Technology</b>

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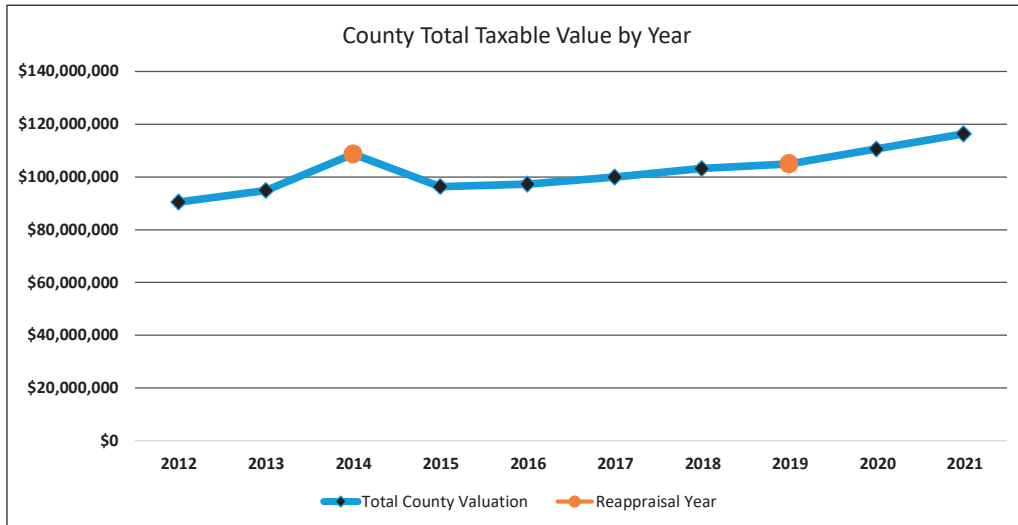
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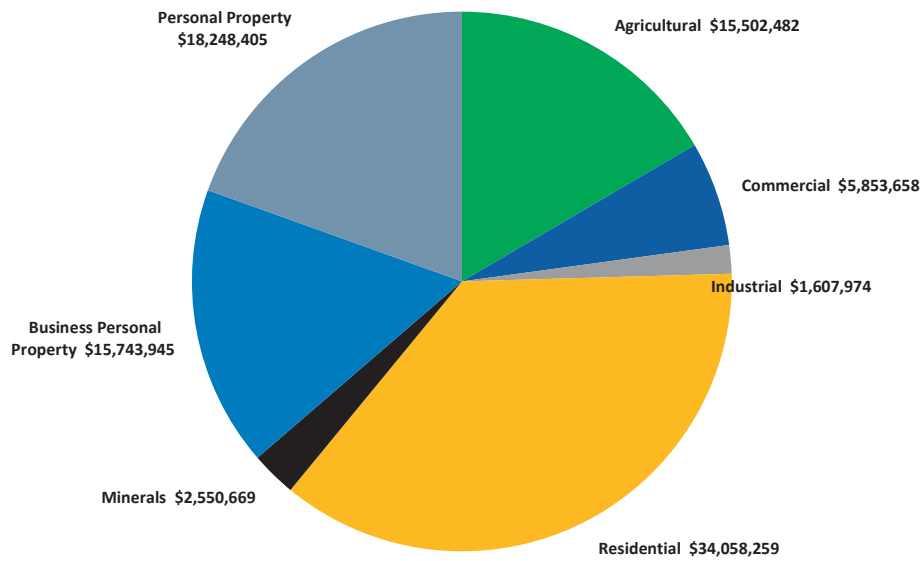
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Nevada  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	34.06	71	5.00	18	8.30	38	45.55	57

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[Millage Book | Arkansas Assessment Coordination Division](#)

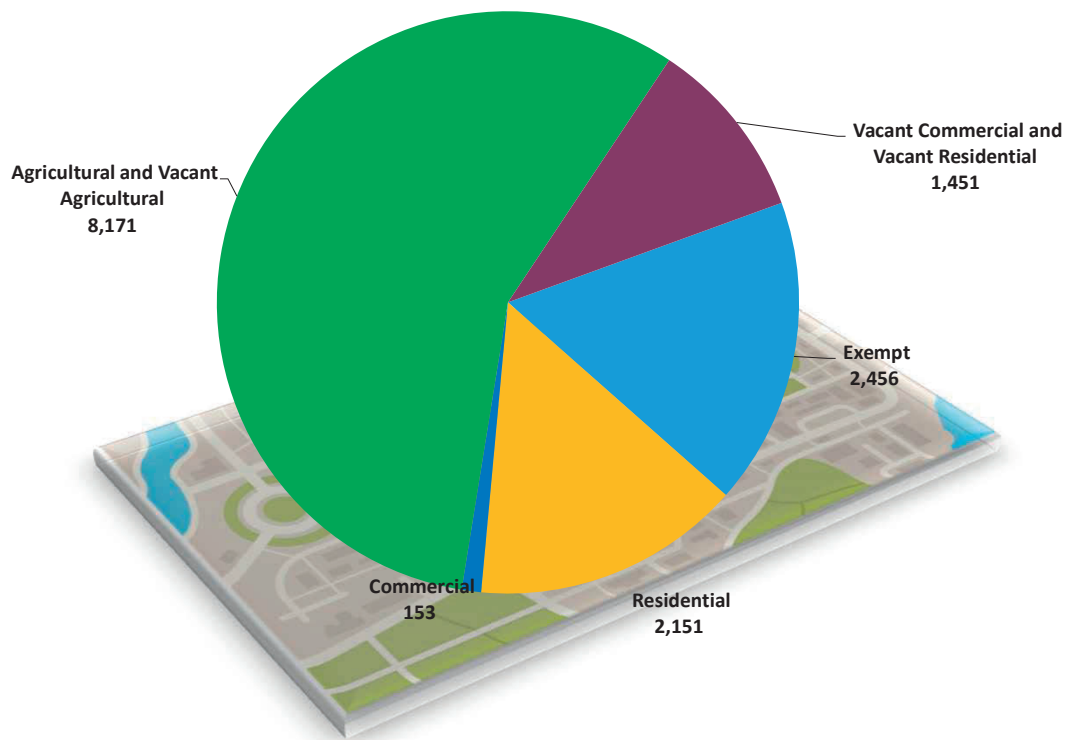


# Newton County

Assessor	The Honorable Steven Willis
Parcels (Reappraisal)*	10,554
Current Reappraisal Cycle Ends	2022
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Ozark
Reappraisal Contractor	Total Assessment Solutions Corp

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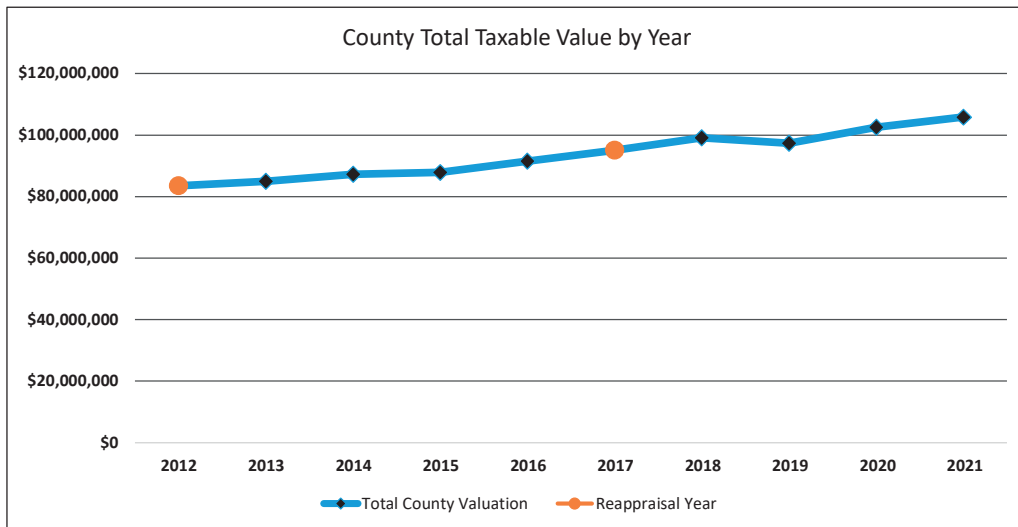
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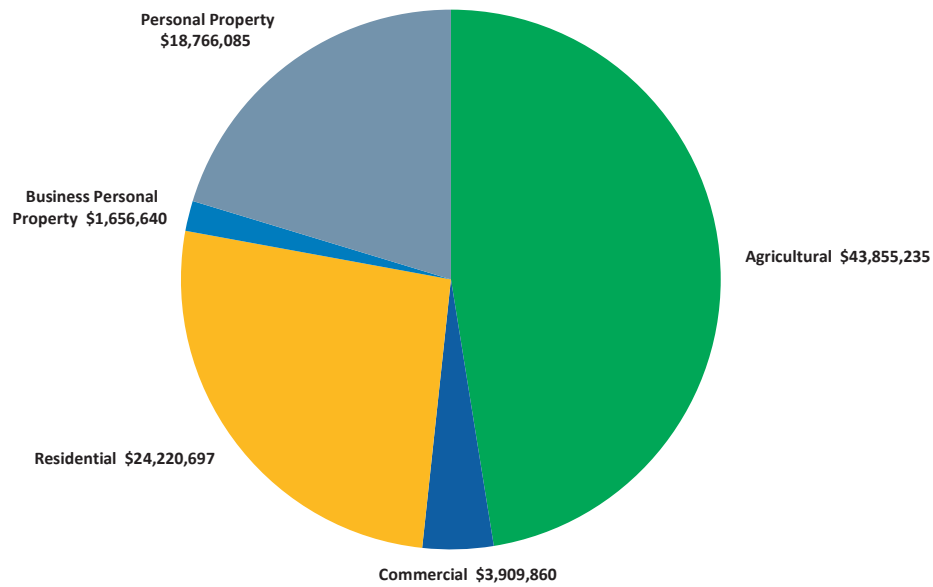
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Newton  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	36.06	58	3.75	52	9.00	17	46.13	55

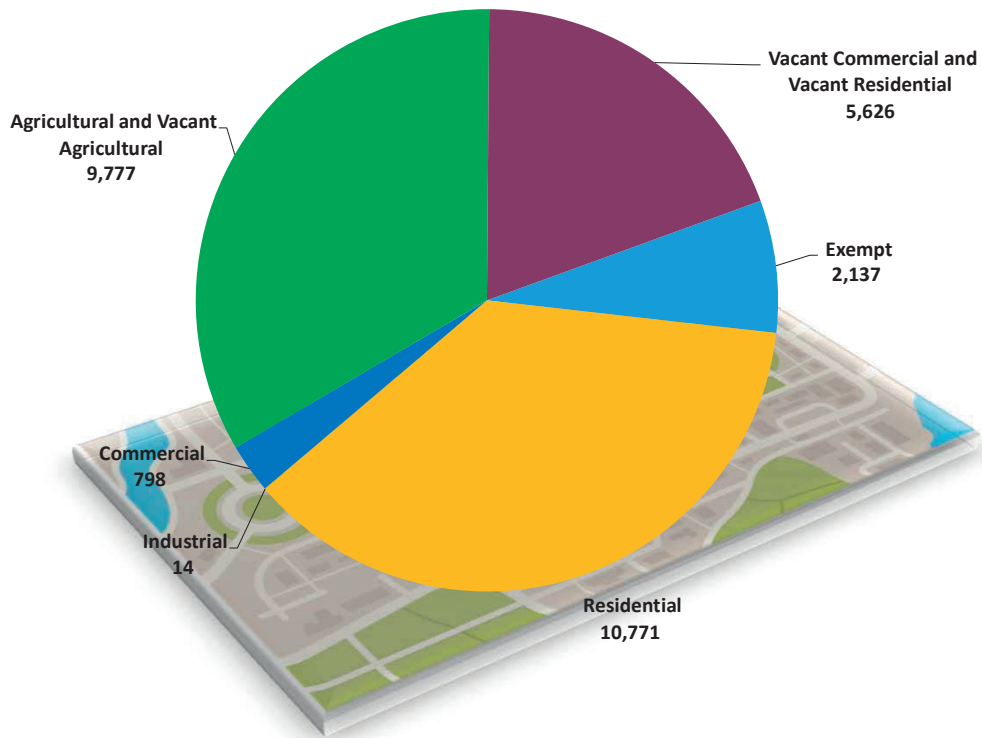
More detailed information on millages is available at <https://www.arkansasassessment.com/Millage Book | Arkansas Assessment Coordination Division>

# Ouachita County

<b>Assessor</b>	<b>The Honorable Debbie Lambert</b>
<b>Parcels (Reappraisal)*</b>	<b>25,452</b>
<b>Current Reappraisal Cycle Ends</b>	<b>2025</b>
<b>Current Reappraisal Cycle Duration (Years)</b>	<b>5</b>
<b>Agricultural Region</b>	<b>Southwest</b>
<b>Reappraisal Contractor</b>	<b>Total Assessment Solutions Corp</b>

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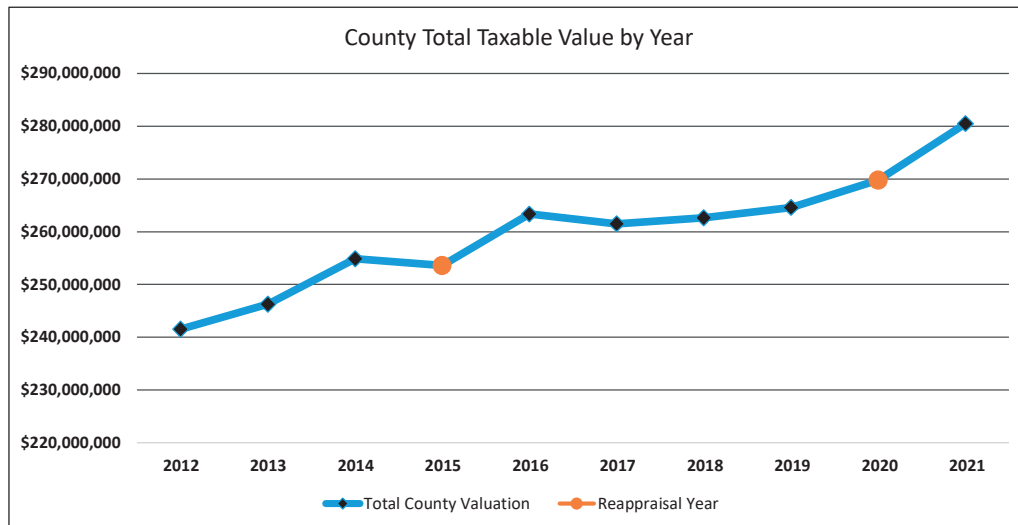
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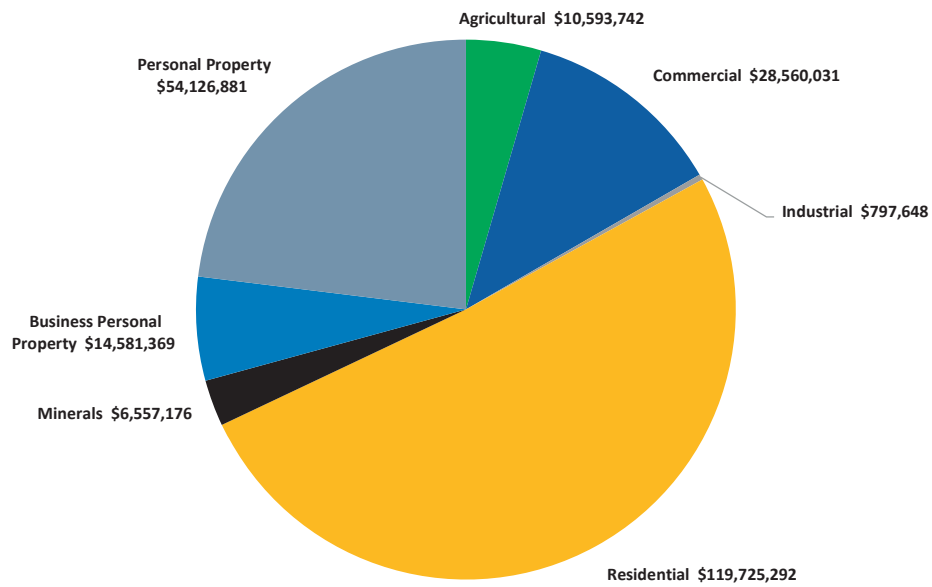
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Ouachita  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	37.65	41	5.83	4	8.36	36	49.20	32

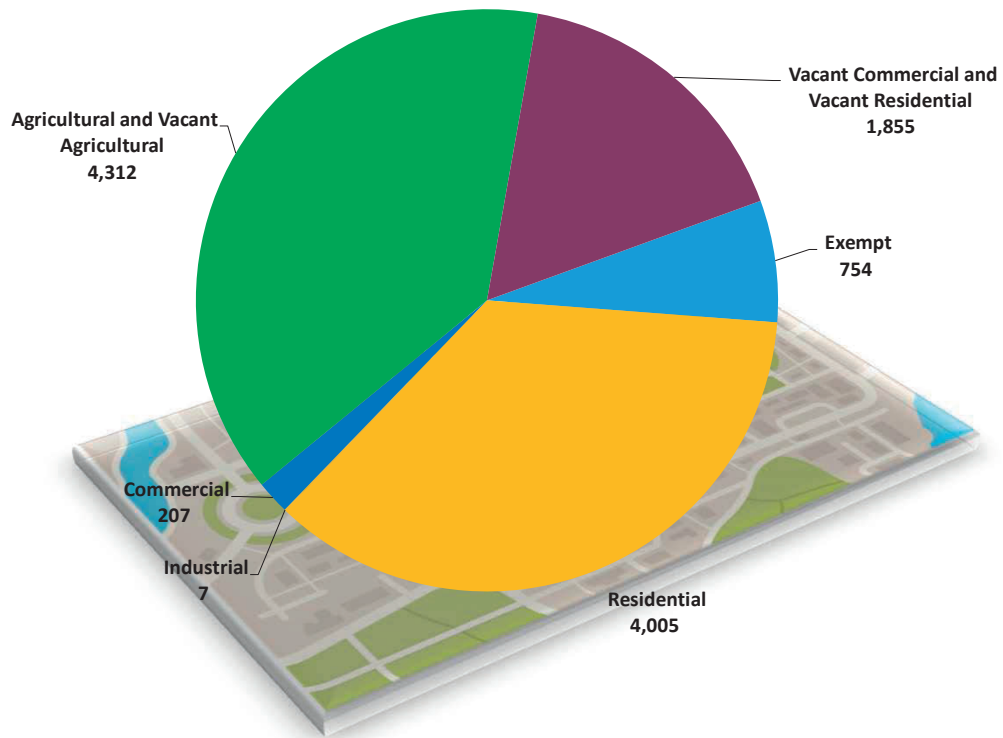
More detailed information on millages is available at <https://www.arkansasassessment.com/Millage Book | Arkansas Assessment Coordination Division>

# Perry County

Assessor	The Honorable Amanda Hawkins
Parcels (Reappraisal)*	9,674
Current Reappraisal Cycle Ends	2022
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Ouachita
Reappraisal Contractor	Arkansas CAMA Technology

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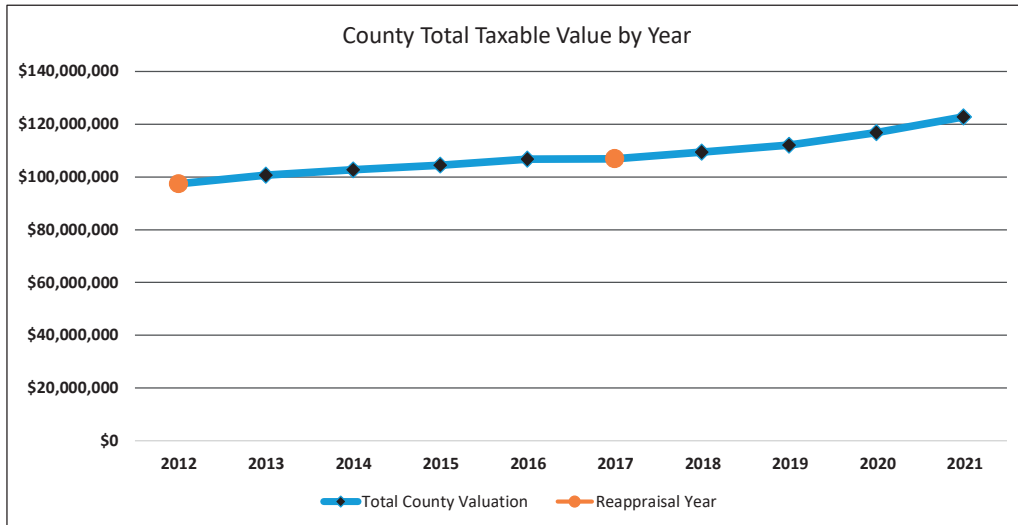
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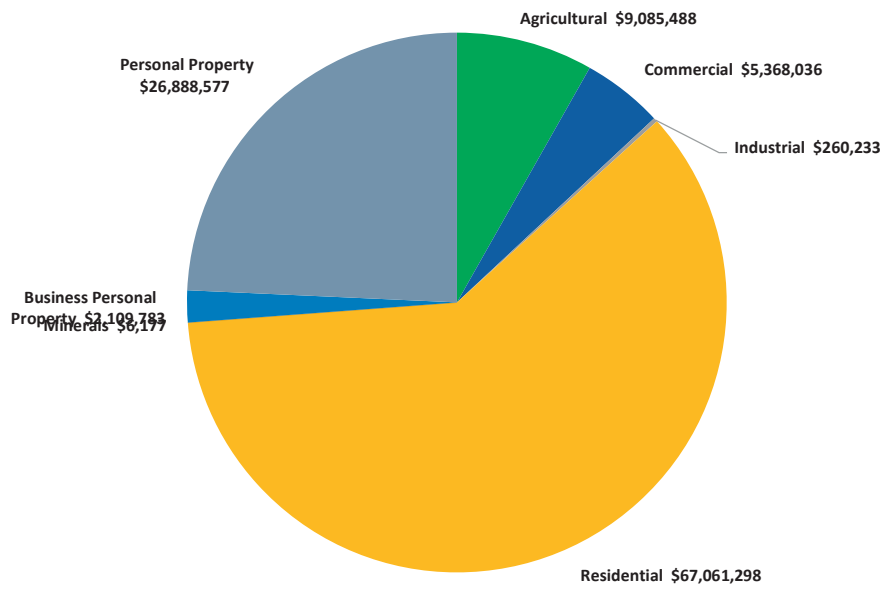
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Perry  
County cont.



**2021 TAXABLE VALUE BY CATEGORY**



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	38.14	37	3.77	50	8.60	29	49.38	30

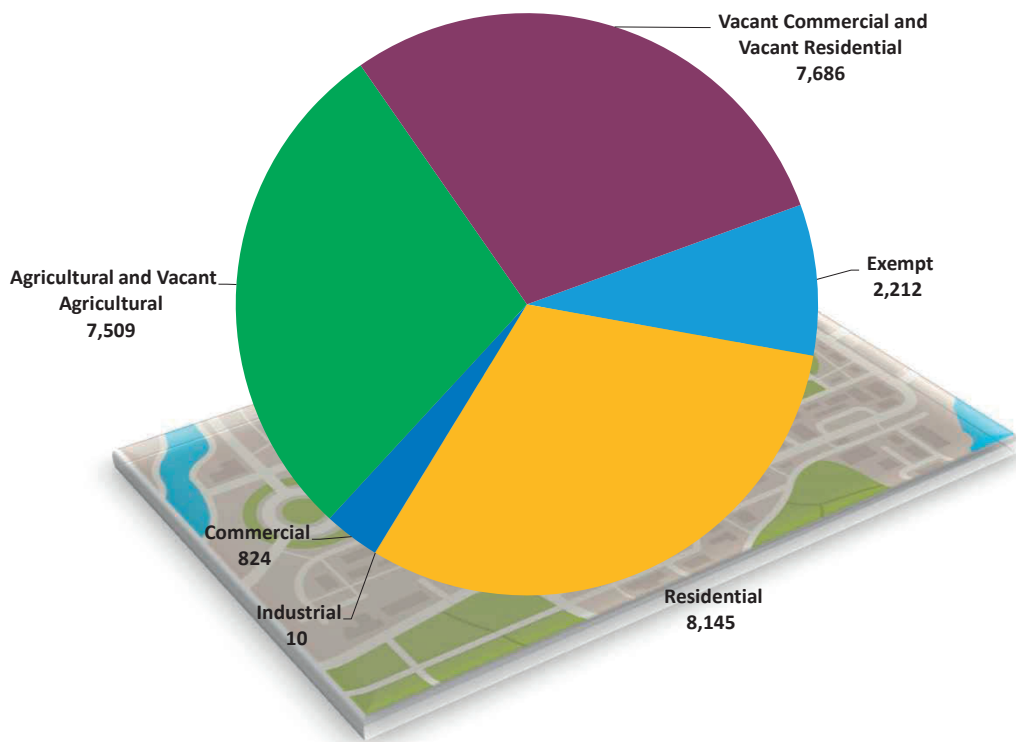
More detailed information on millages is available at <https://www.arkansasassessment.com/>  
[Millage Book | Arkansas Assessment Coordination Division](#)

# Phillips County

Assessor	The Honorable Jerome Turner
Parcels (Reappraisal)*	21,046
Current Reappraisal Cycle Ends	2024
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Delta
Reappraisal Contractor	Delta Mass Appraisal

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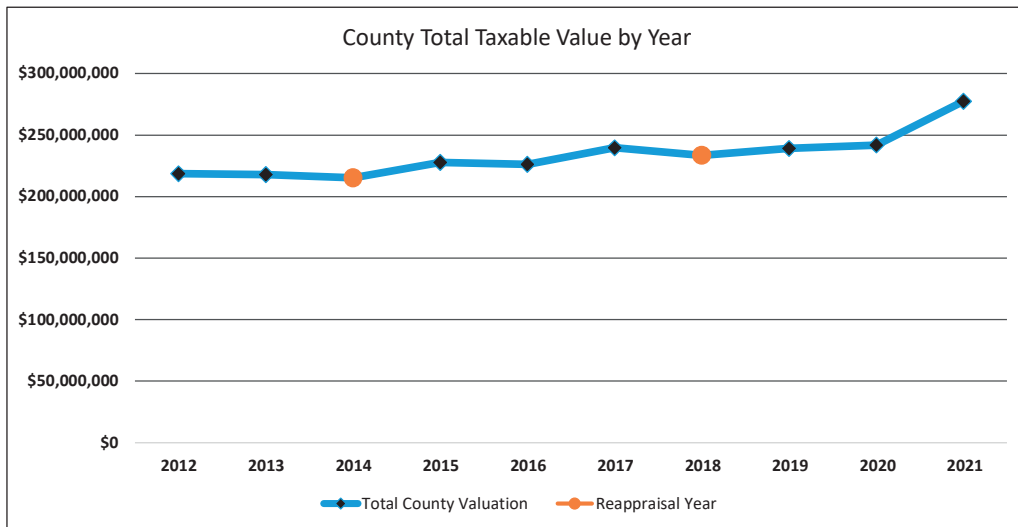
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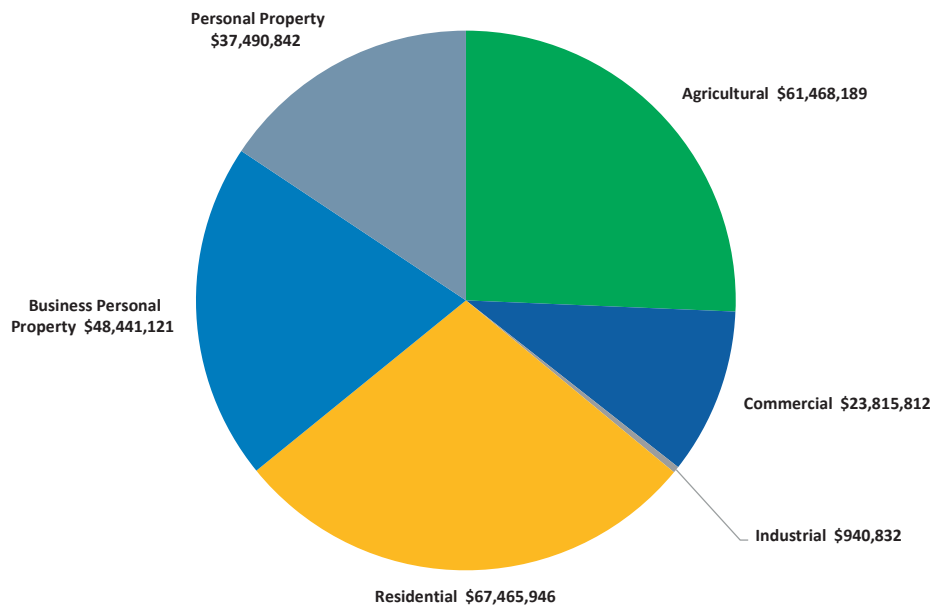
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Phillips  
County cont.



**2021 TAXABLE VALUE BY CATEGORY**



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	39.45	22	5.33	9	10.70	3	53.71	4

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[Millage Book | Arkansas Assessment Coordination Division](#)

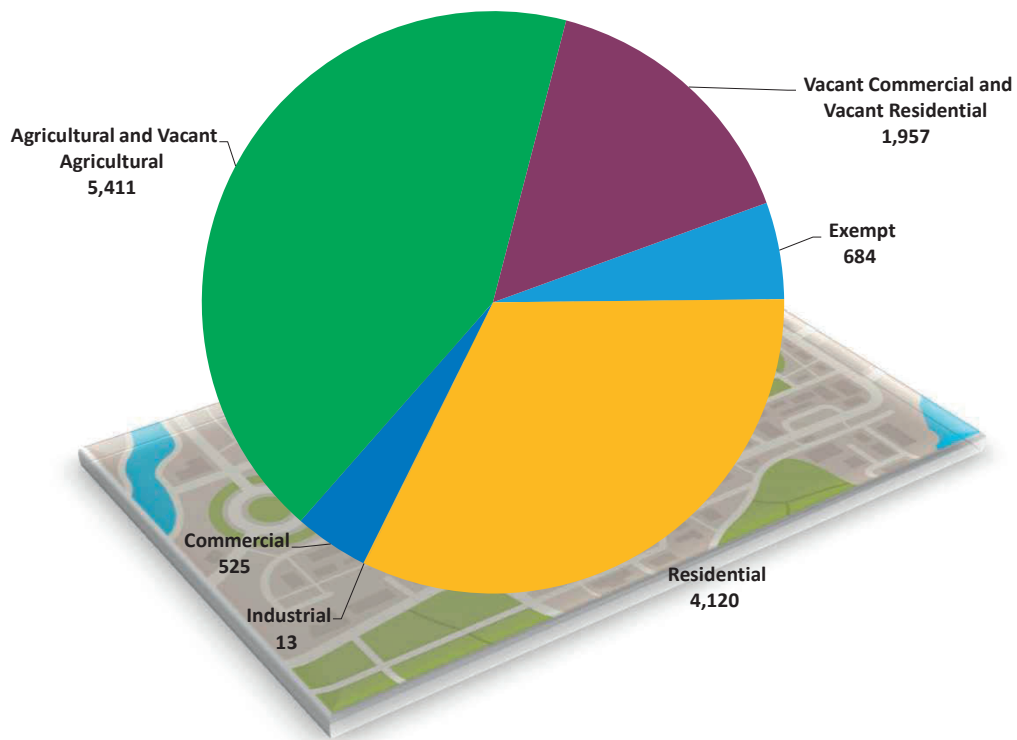


# Pike County

Assessor	The Honorable Rebecca Alden
Parcels (Reappraisal)*	10,767
Current Reappraisal Cycle Ends	2022
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Southwest
Reappraisal Contractor	Total Assessment Solutions Corp

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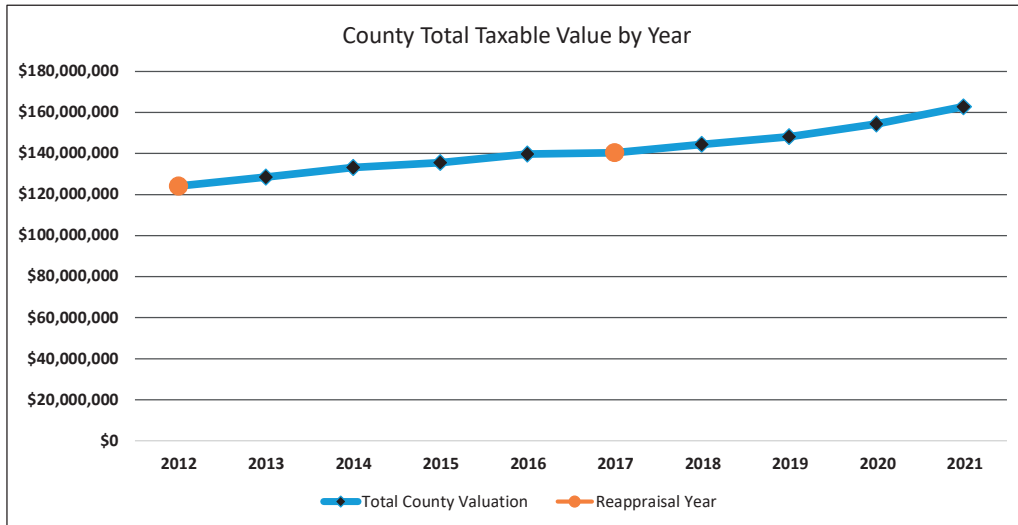
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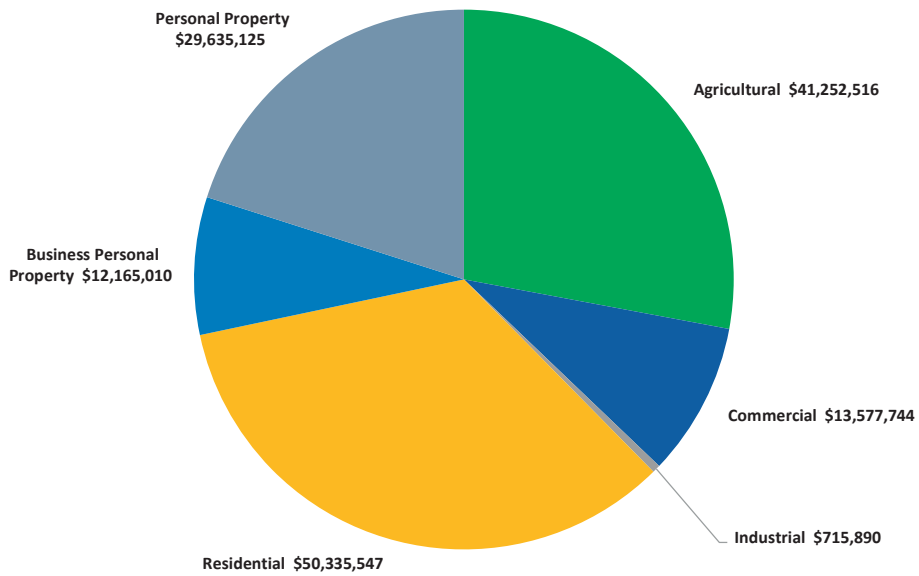
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Pike  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	40.34	14	4.67	23	3.30	74	46.18	54

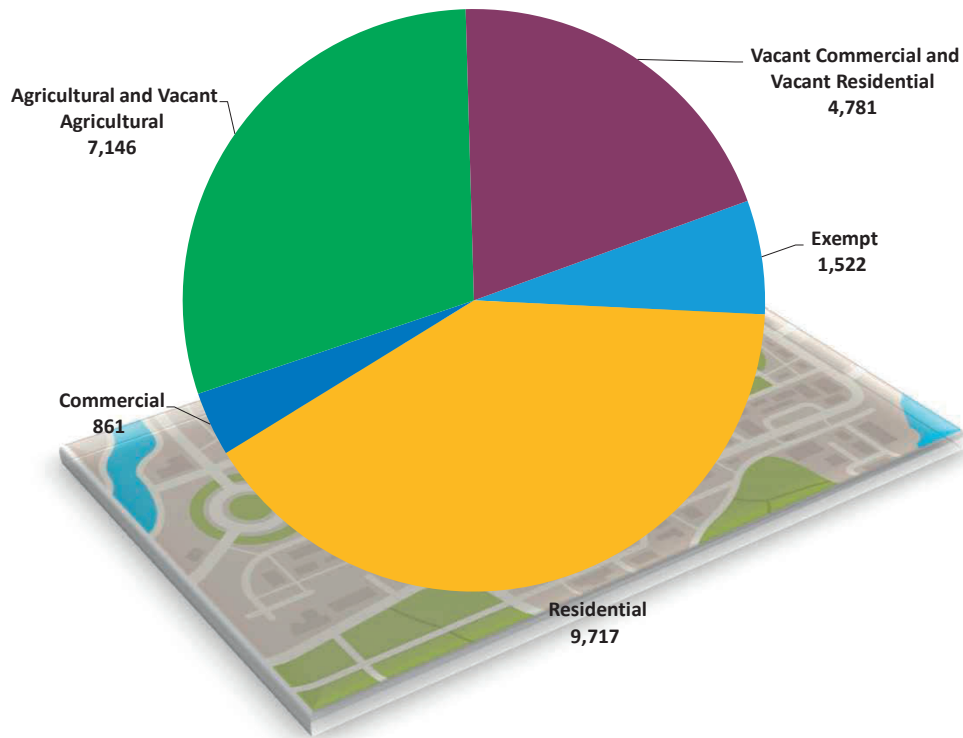
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# Poinsett County

Assessor	The Honorable John Hutchison
Parcels (Reappraisal)*	19,275
Current Reappraisal Cycle Ends	2022
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Delta
Reappraisal Contractor	In-House (Total Assessment Solutions Corp)

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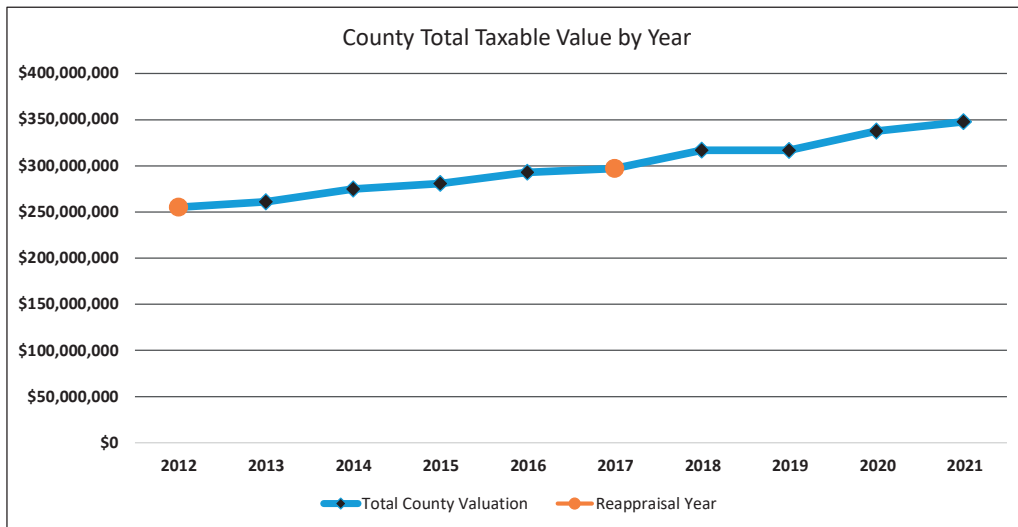
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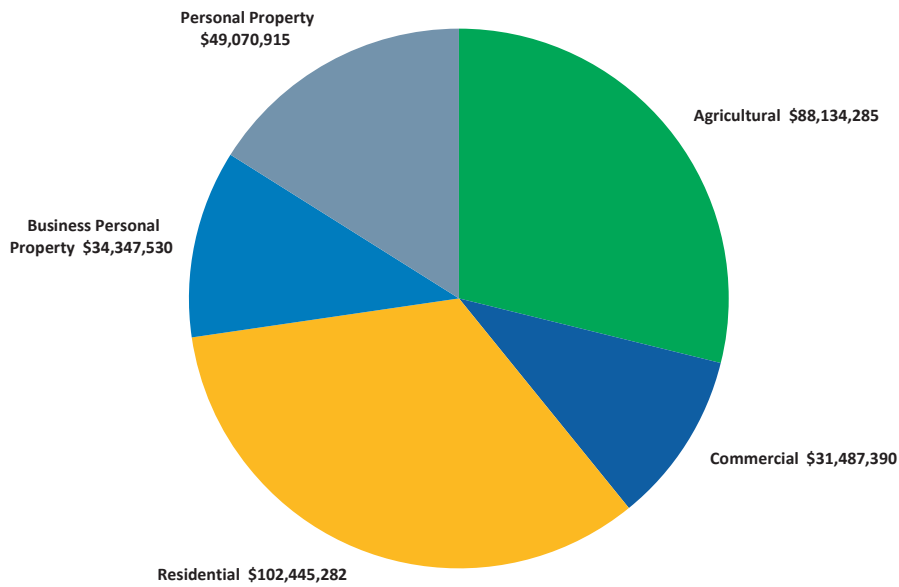
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Poinsett  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	38.76	30	4.14	34	5.81	64	46.94	48

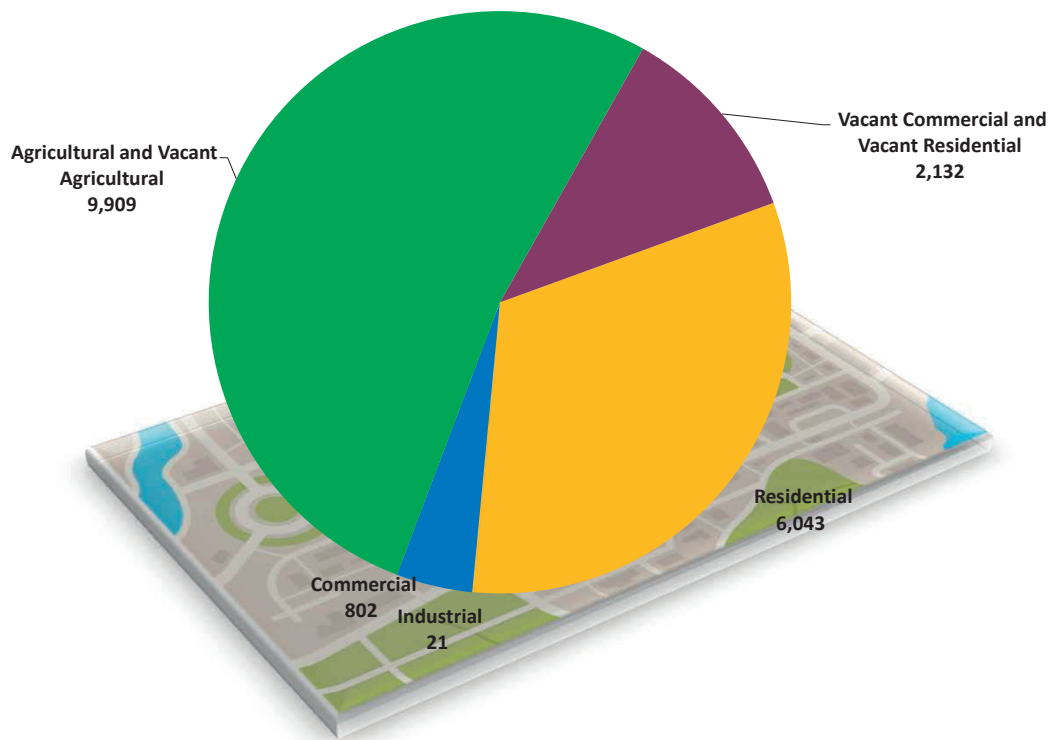
More detailed information on millages is available at <https://www.arkansasassessment.com/Millage Book | Arkansas Assessment Coordination Division>

# Polk County

Assessor	The Honorable Jovan Thomas
Parcels (Reappraisal)*	17,596
Current Reappraisal Cycle Ends	2023
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Ouachita
Reappraisal Contractor	In-House

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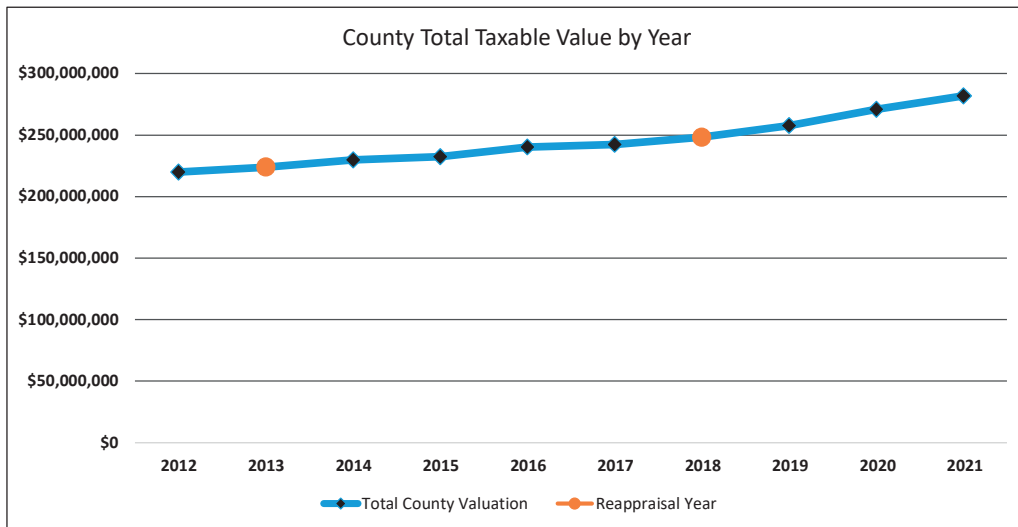
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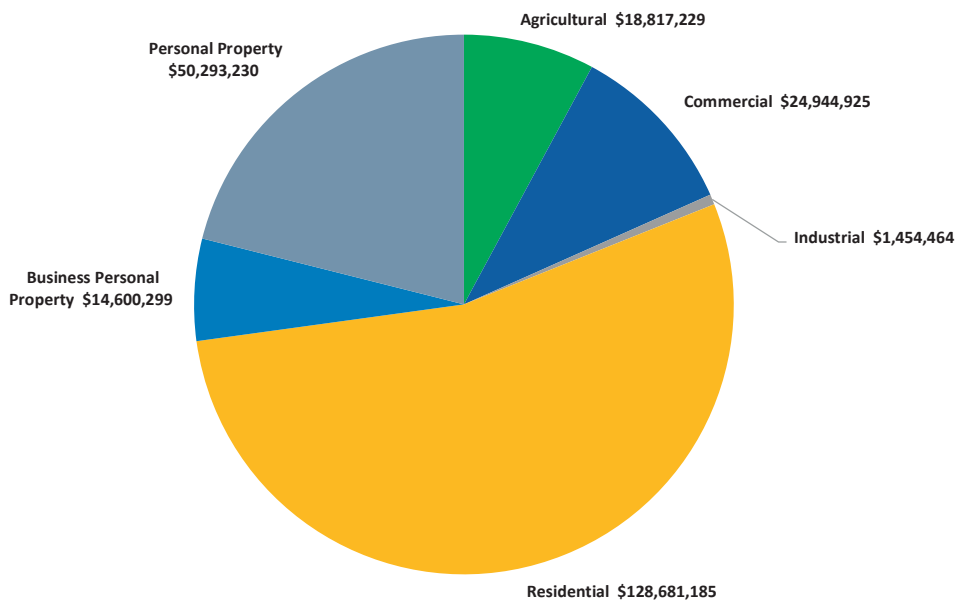
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Polk  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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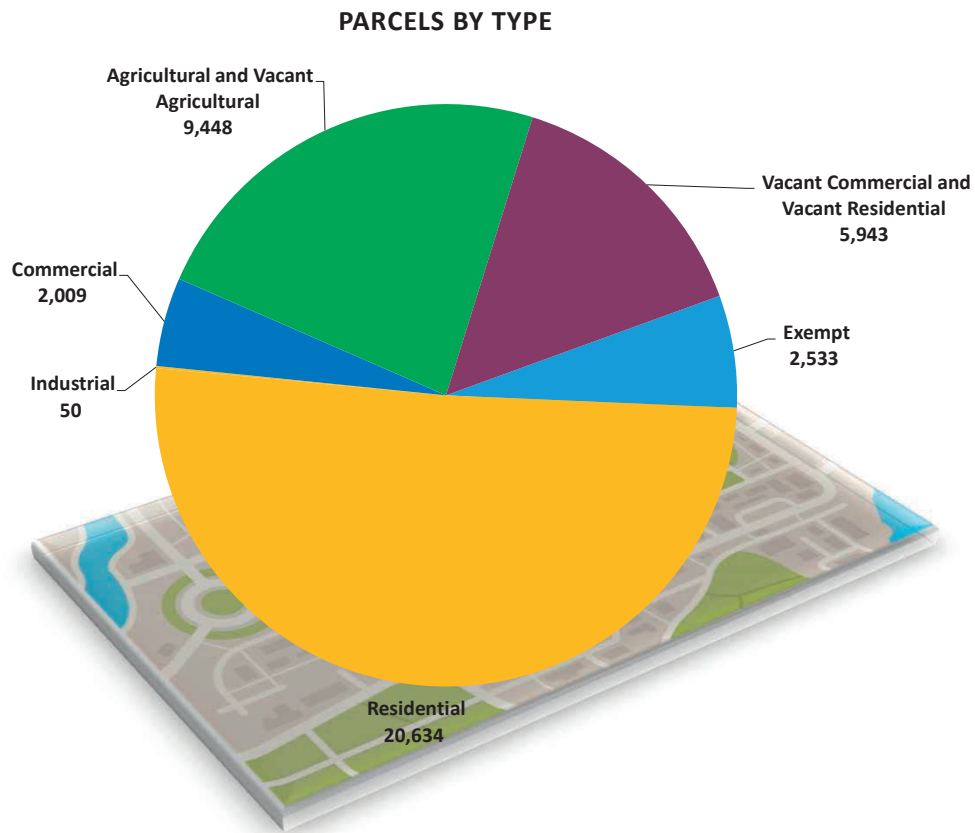
	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	37.89	39	2.08	69	5.70	65	44.98	60

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[Millage Book | Arkansas Assessment Coordination Division](#)

# Pope County

Assessor	The Honorable Dana Baker
Parcels (Reappraisal)*	34,427
Current Reappraisal Cycle Ends	2026
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Ozark
Reappraisal Contractor	Total Assessment Solutions Corp

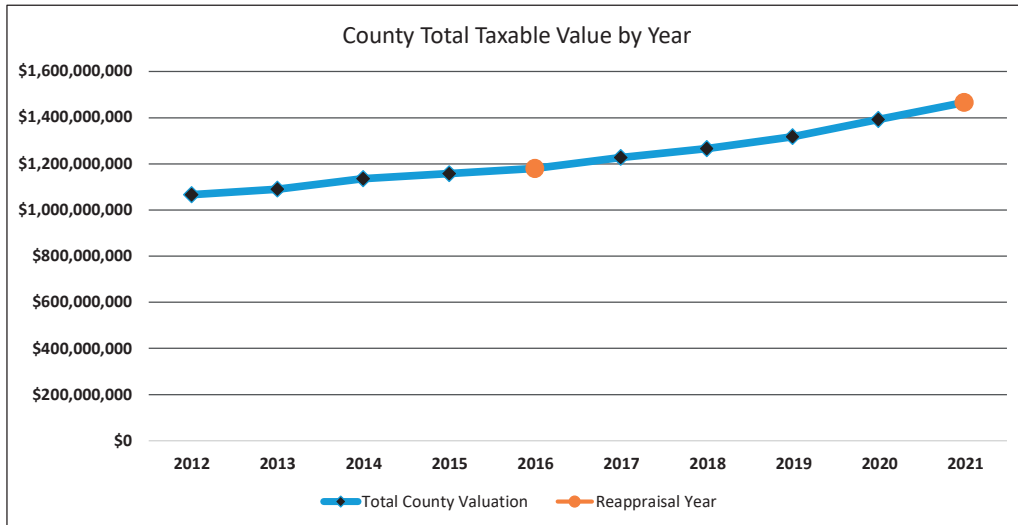
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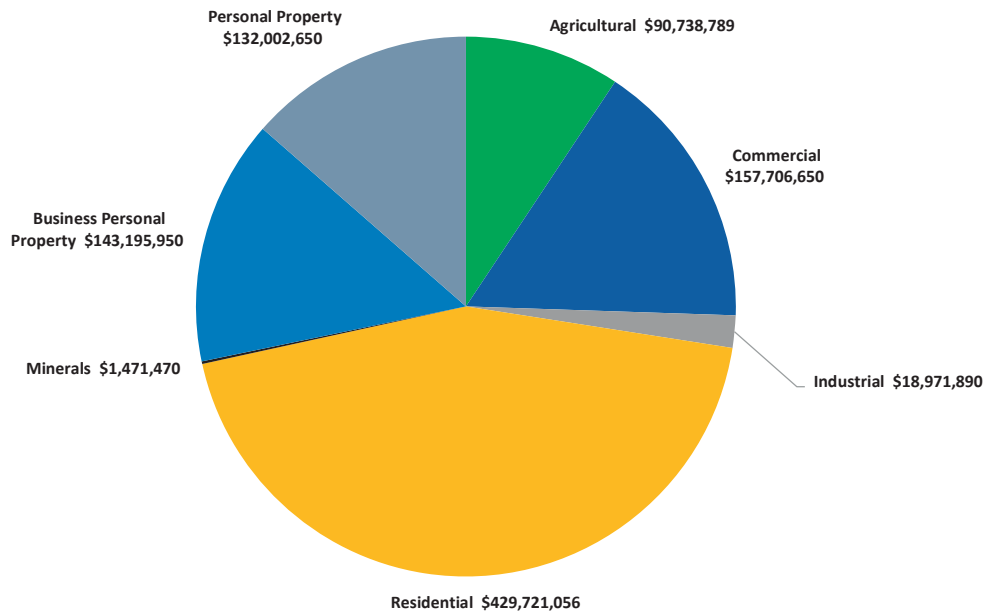
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Pope  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	42.26	6	0.52	75	4.50	71	46.88	49

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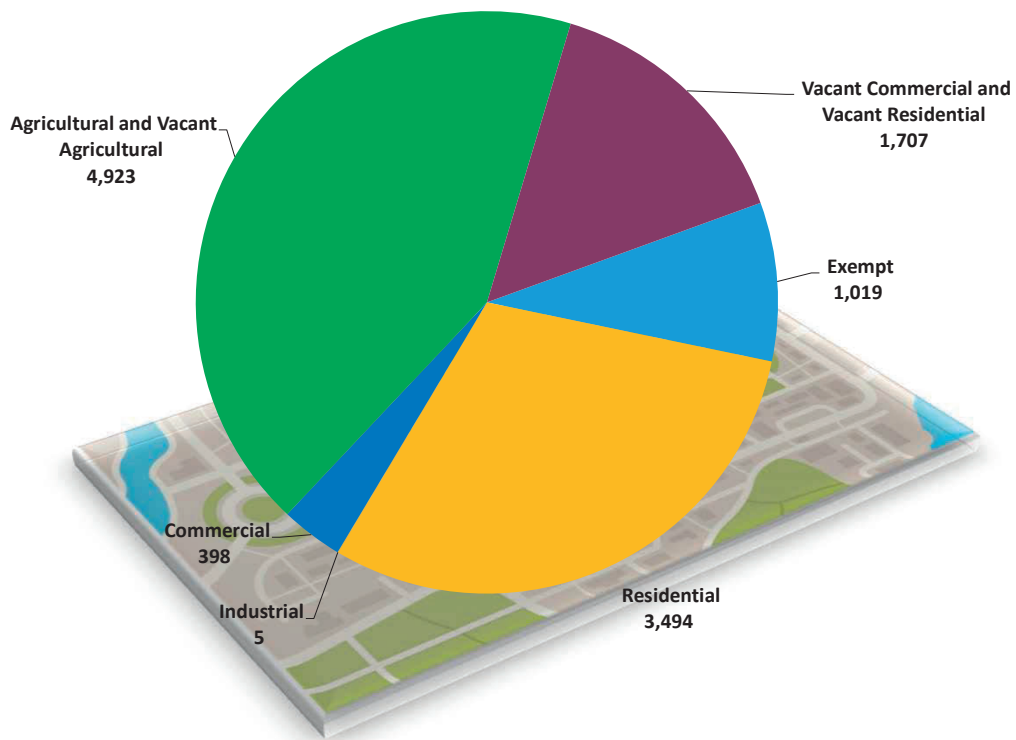


# Prairie County

Assessor	The Honorable Jeannie Loft
Parcels (Reappraisal)*	9,654
Current Reappraisal Cycle Ends	2025
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Delta
Reappraisal Contractor	Arkansas CAMA Technology

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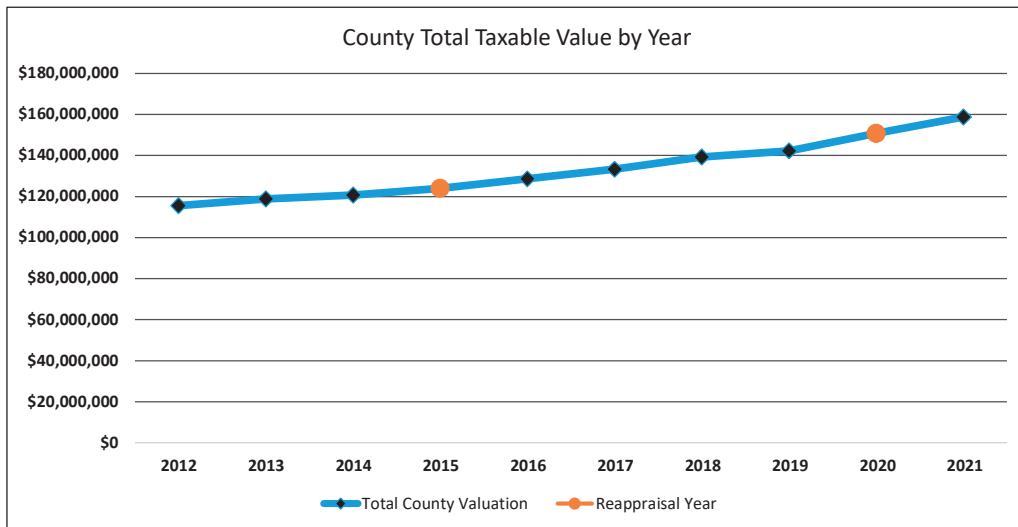
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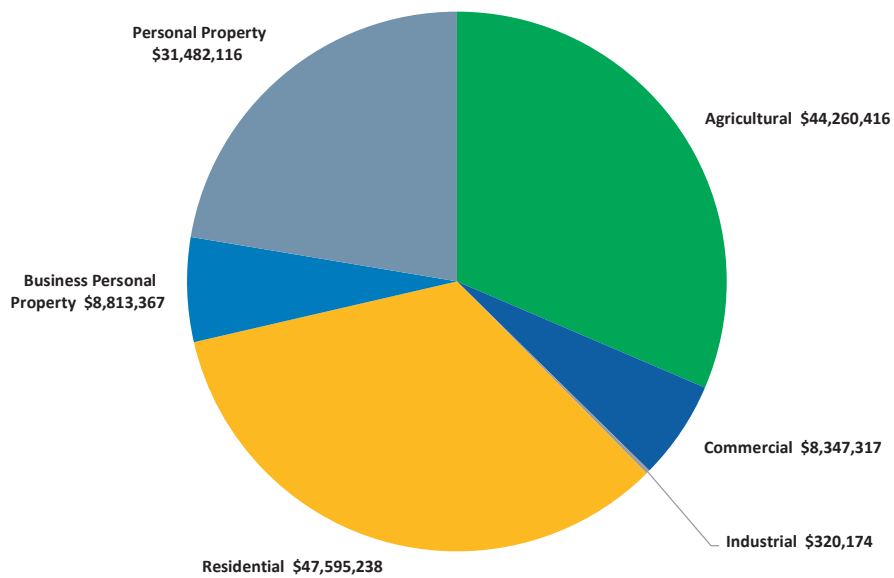
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Prairie  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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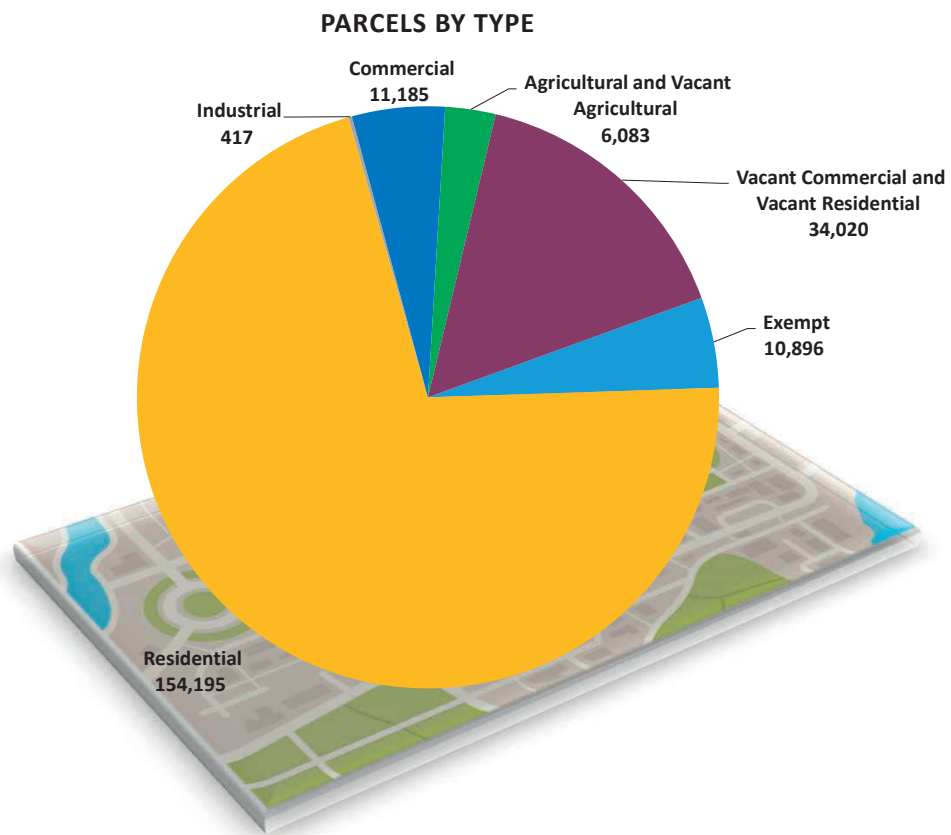
	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	35.88	59	5.00	18	10.00	5	48.38	37

More detailed information on millages is available at <https://www.arkansasassessment.com/>  
[Millage Book | Arkansas Assessment Coordination Division](#)

# Pulaski County

<b>Assessor</b>	<b>The Honorable Janet Ward</b>
<b>Parcels (Reappraisal)*</b>	<b>174,769</b>
<b>Current Reappraisal Cycle Ends</b>	<b>2022</b>
<b>Current Reappraisal Cycle Duration (Years)</b>	<b>5</b>
<b>Agricultural Region</b>	<b>Ouachita</b>
<b>Reappraisal Contractor</b>	<b>In-House</b>

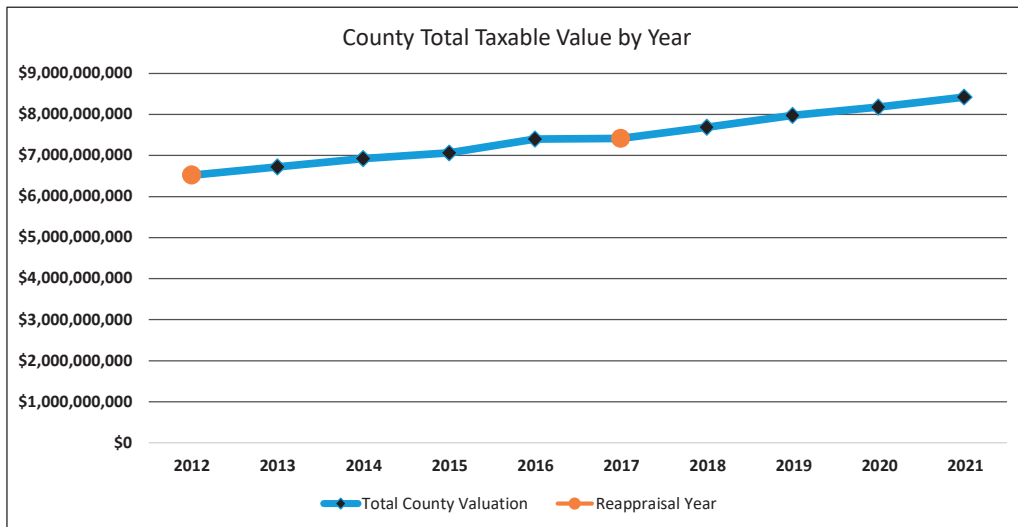
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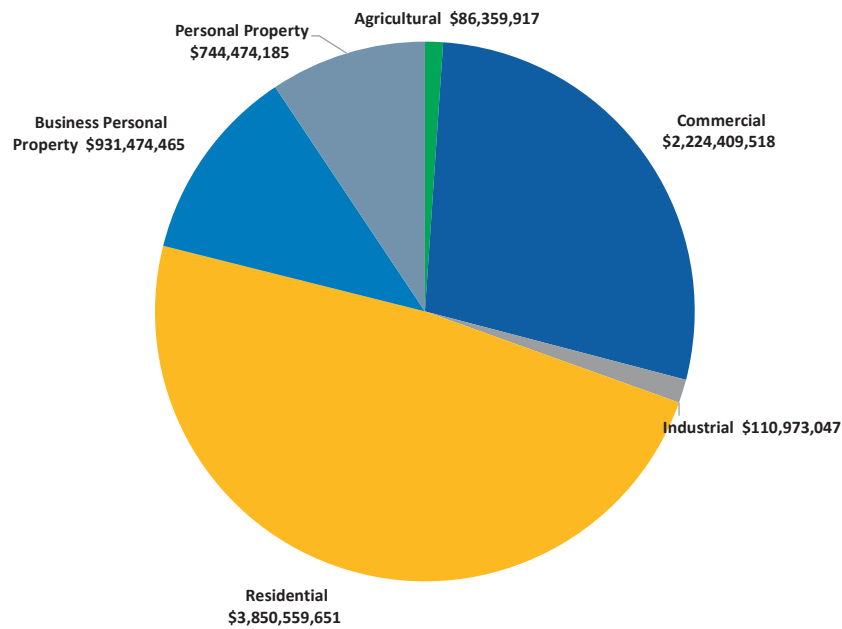
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Pulaski  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



Important note: Pie chart does not include Utilities Groupings and categorization of parcel counts and category values are for property tax purposes only. Any comparison to other professional or statistical data should not be used for informational or decision making purposes. For more information, please contact us.

	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	44.13	2	7.45	3	9.50	12	58.75	1

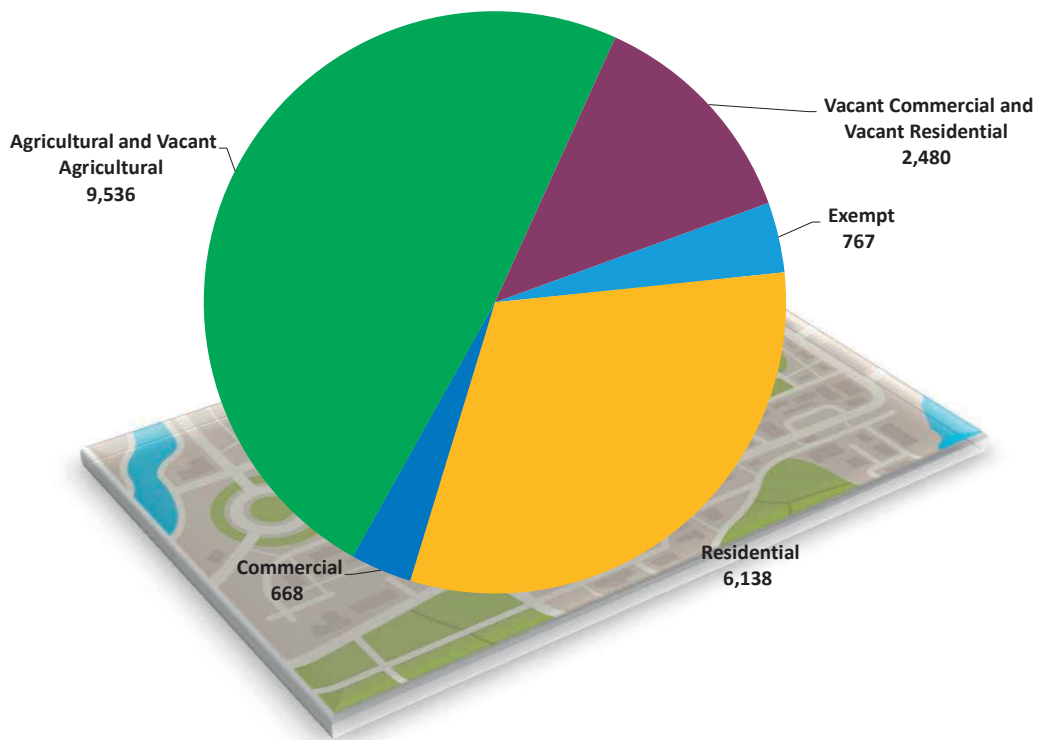
More detailed information on millages is available at <https://www.arkansasassessment.com/>  
[Millage Book | Arkansas Assessment Coordination Division](#)

# Randolph County

Assessor	The Honorable Stacy Ingram
Parcels (Reappraisal)*	16,906
Current Reappraisal Cycle Ends	2026
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Ozark
Reappraisal Contractor	Arkansas CAMA Technology

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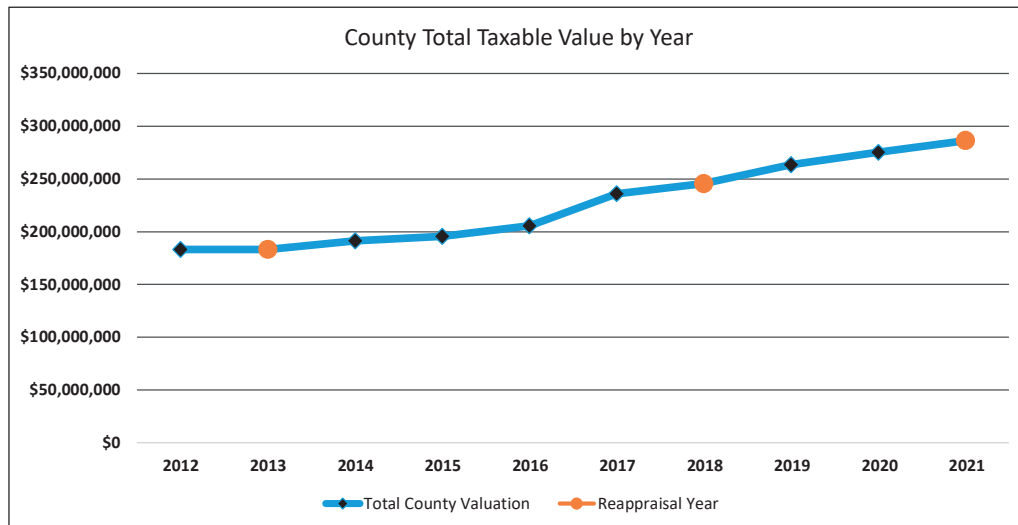
## PARCELS BY TYPE



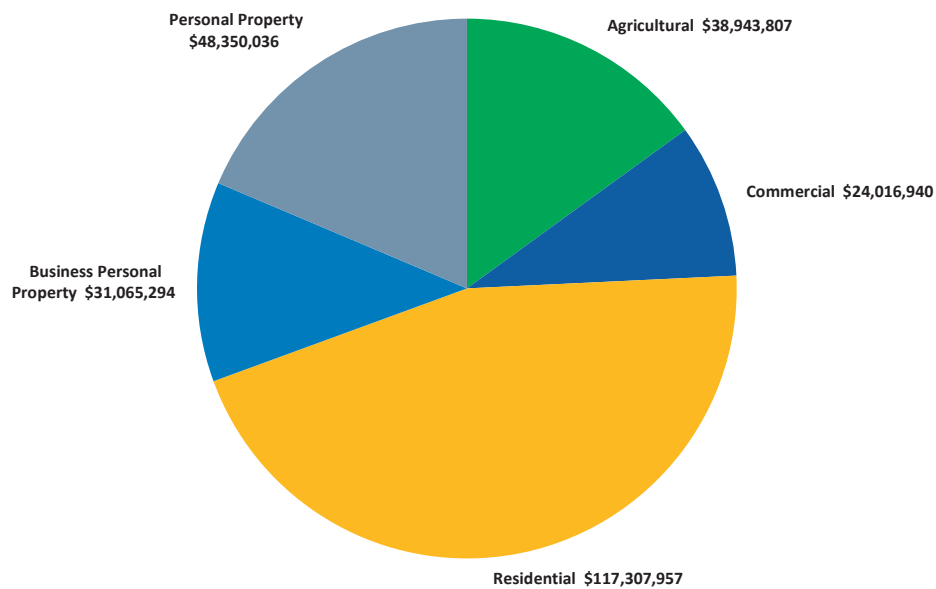
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Randolph  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	34.29	69	2.45	65	6.00	61	41.51	73

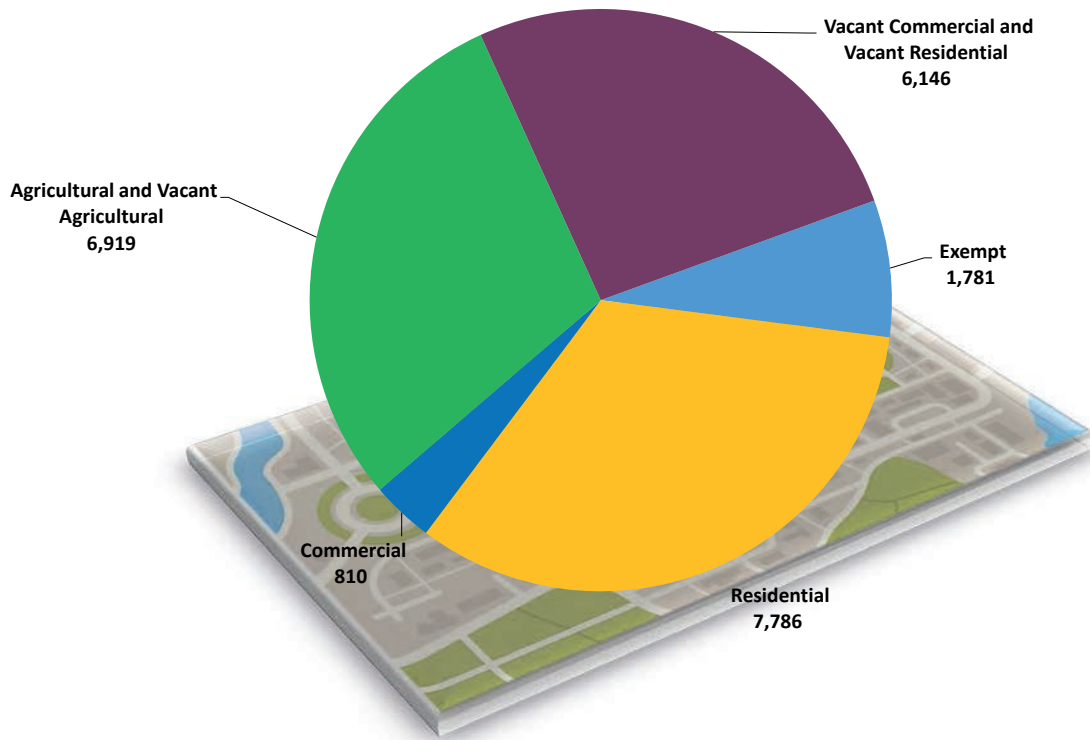
More detailed information on millages is available at <https://www.arkansasassessment.com/>  
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# Saint Francis County

Assessor	The Honorable Craig Jones
Parcels (Reappraisal)*	19,427
Current Reappraisal Cycle Ends	2022
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Delta
Reappraisal Contractor	Delta Mass Appraisal

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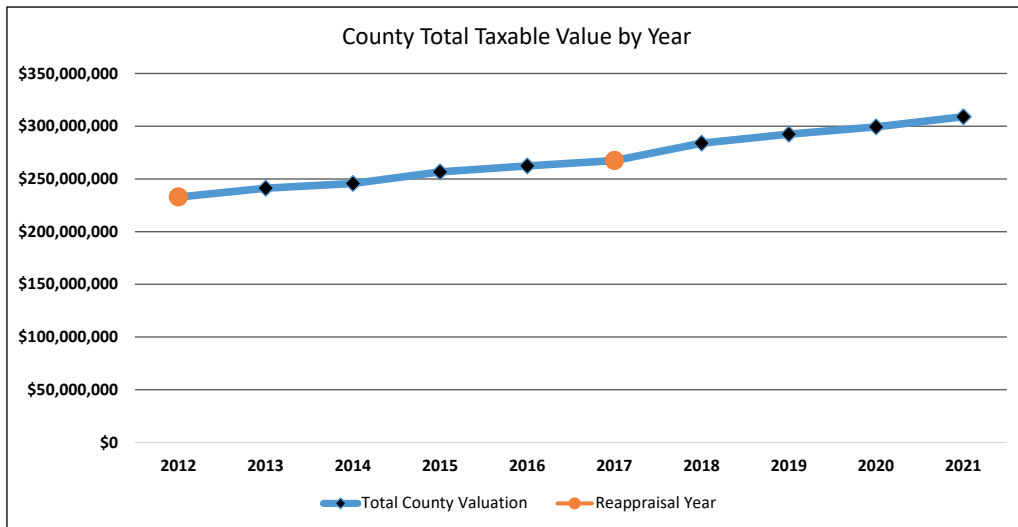
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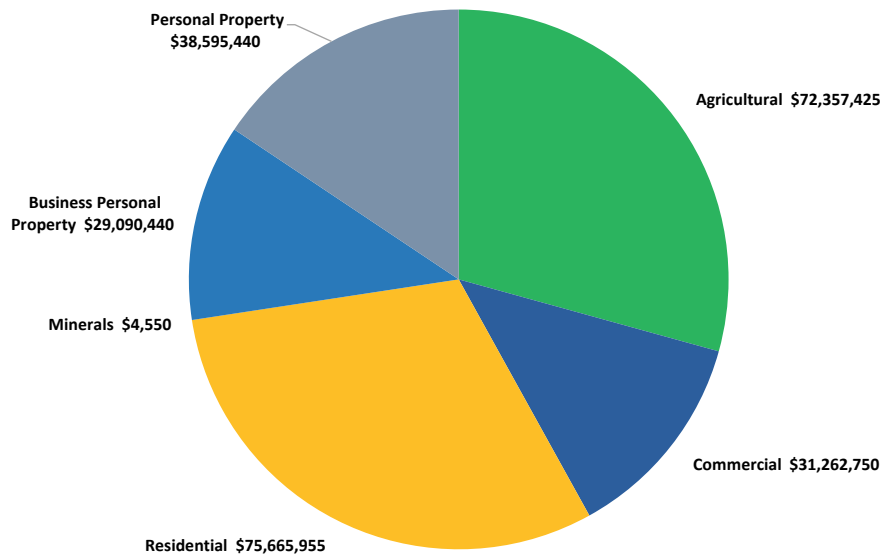
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Saint Francis  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	34.79	64	3.20	58	6.20	58	43.45	66

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[Millage Book | Arkansas Assessment Coordination Division](#)

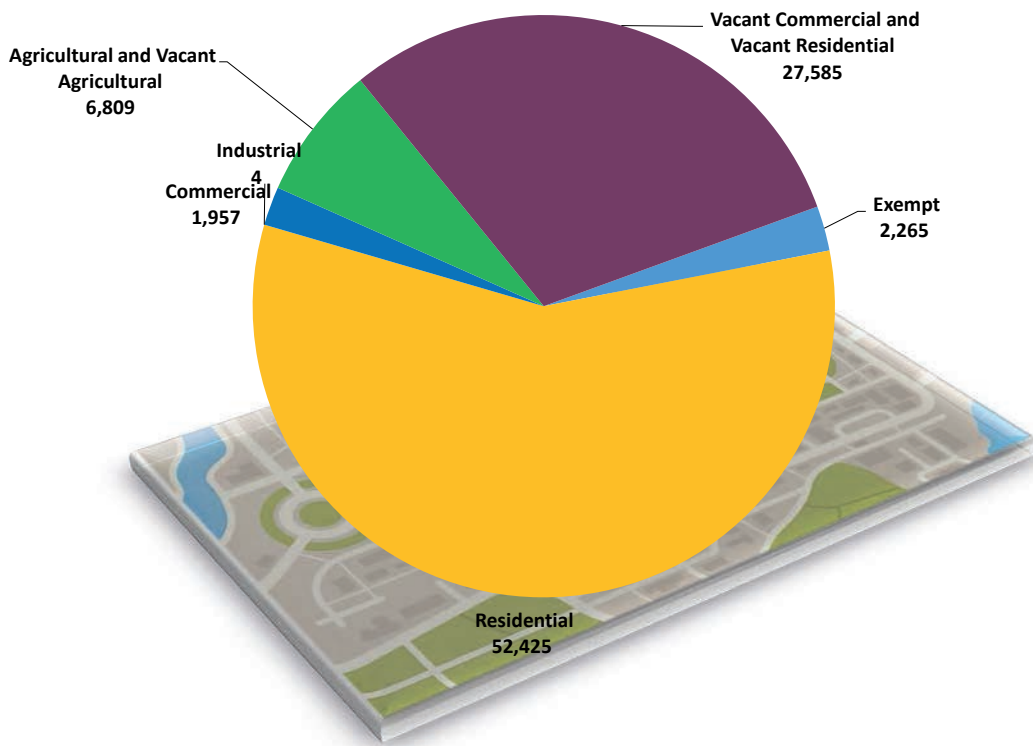


# Saline County

<b>Assessor</b>	<b>The Honorable Bob Ramsey</b>
<b>Parcels (Reappraisal)*</b>	<b>74,732</b>
<b>Current Reappraisal Cycle Ends</b>	<b>2022</b>
<b>Current Reappraisal Cycle Duration (Years)</b>	<b>5</b>
<b>Agricultural Region</b>	<b>Ouachita</b>
<b>Reappraisal Contractor</b>	<b>Miller &amp; Associates</b>

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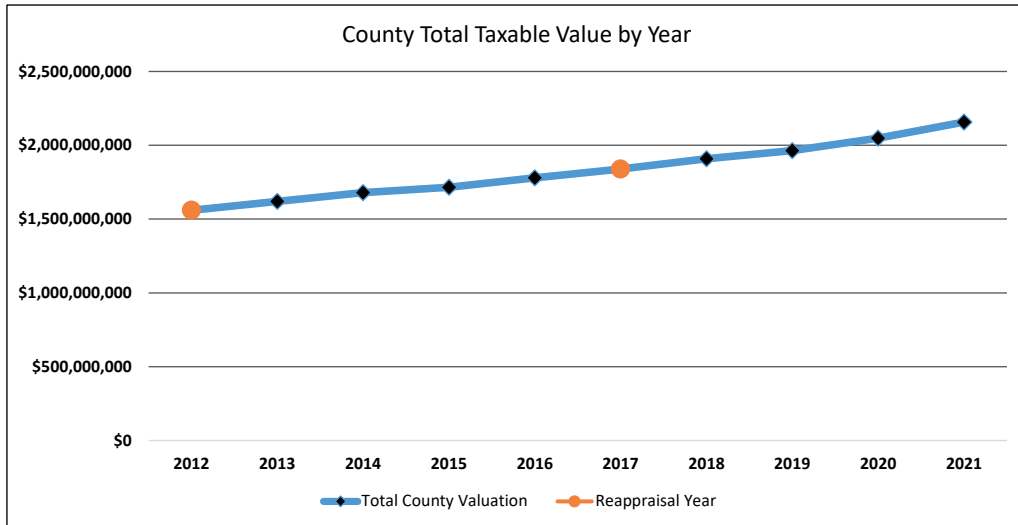
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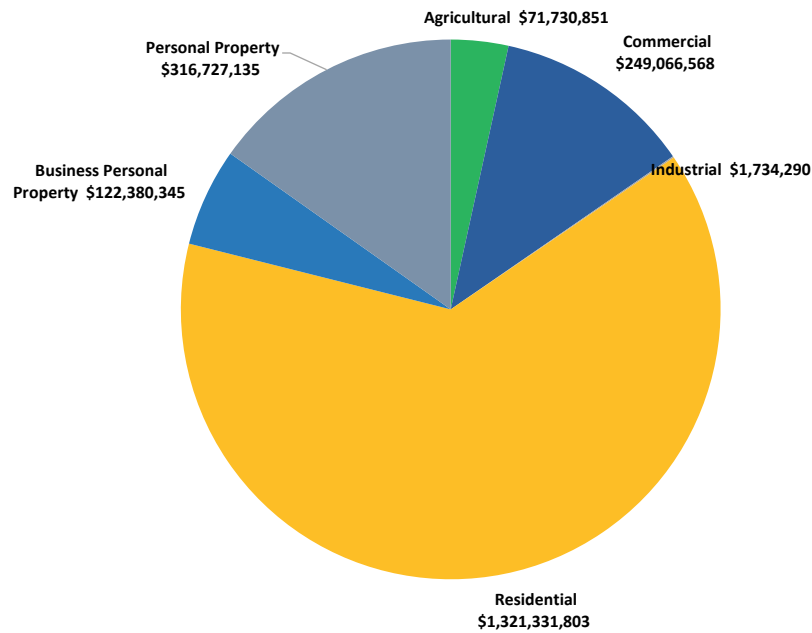
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Saline  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	40.05	17	3.89	46	9.70	9	51.89	11

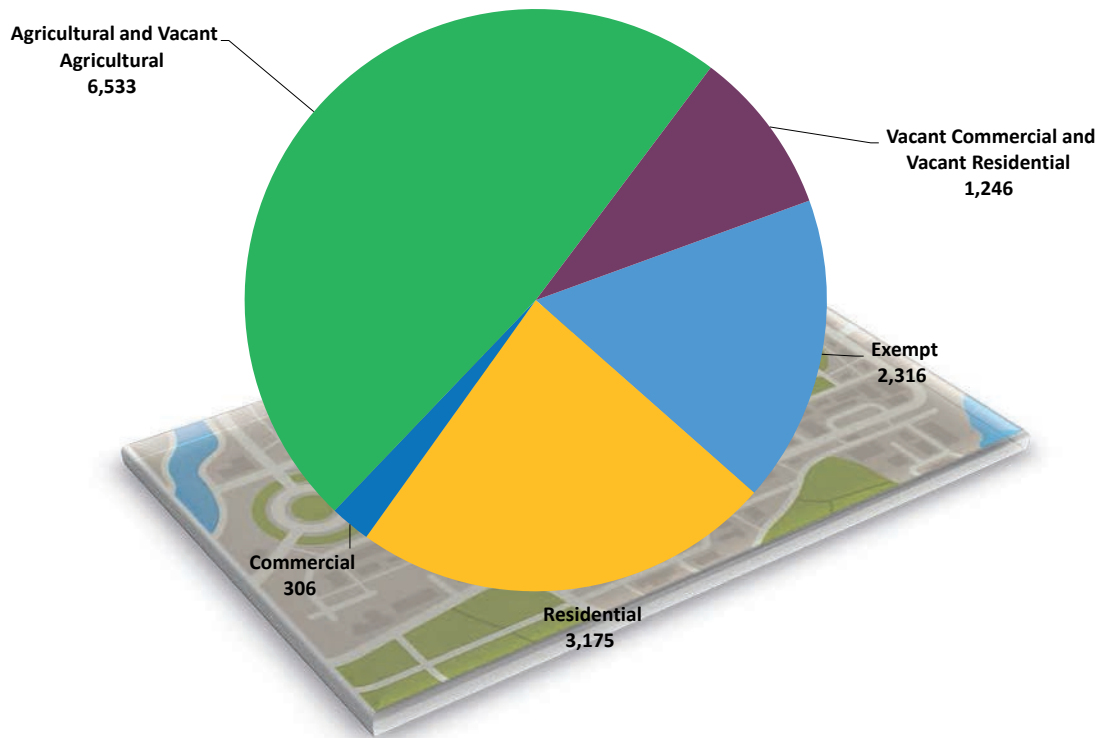
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[Millage Book | Arkansas Assessment Coordination Division](#)

# Scott County

Assessor	The Honorable Terri Churchill
Parcels (Reappraisal)*	9,836
Current Reappraisal Cycle Ends	2026
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Ouachita
Reappraisal Contractor	Total Assessment Solutions Corp

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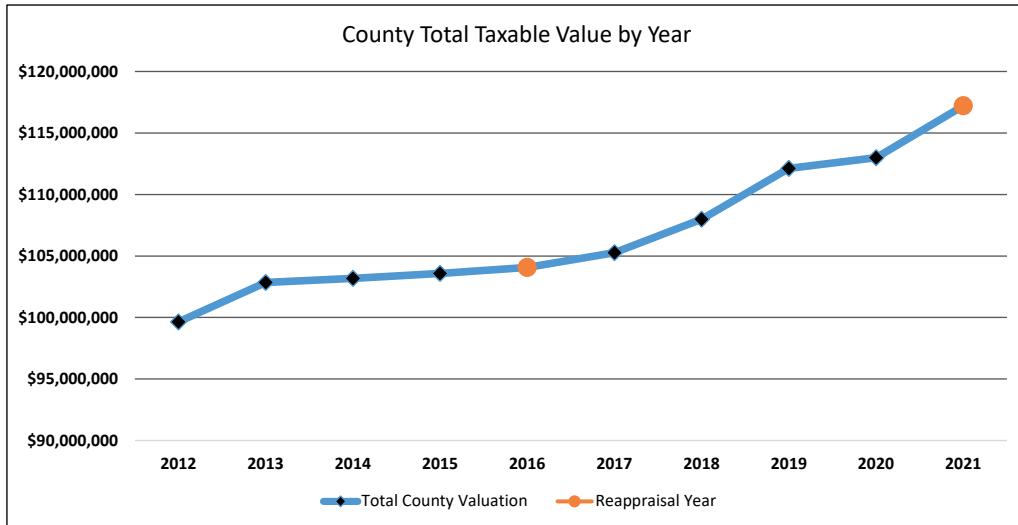
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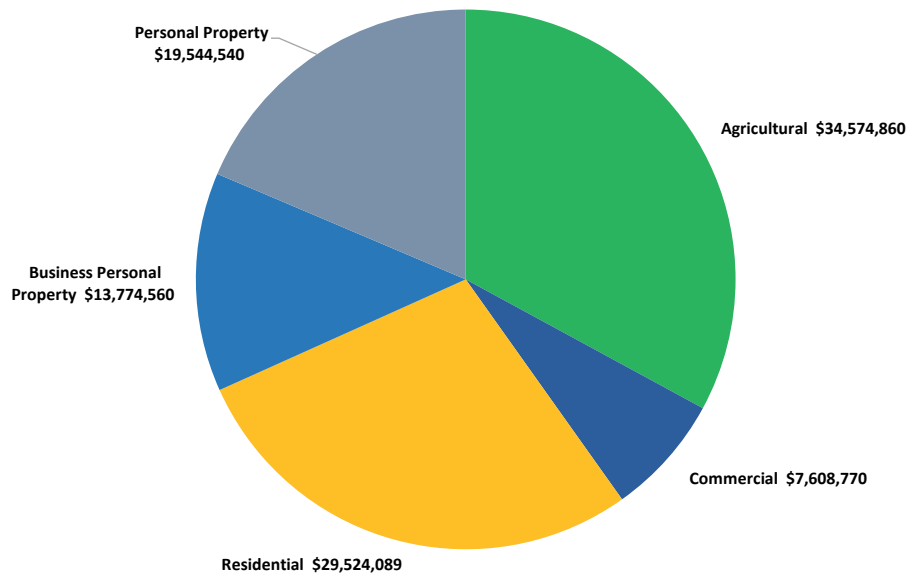
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Scott  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	36.90	49	5.15	16	2.80	75	41.17	75

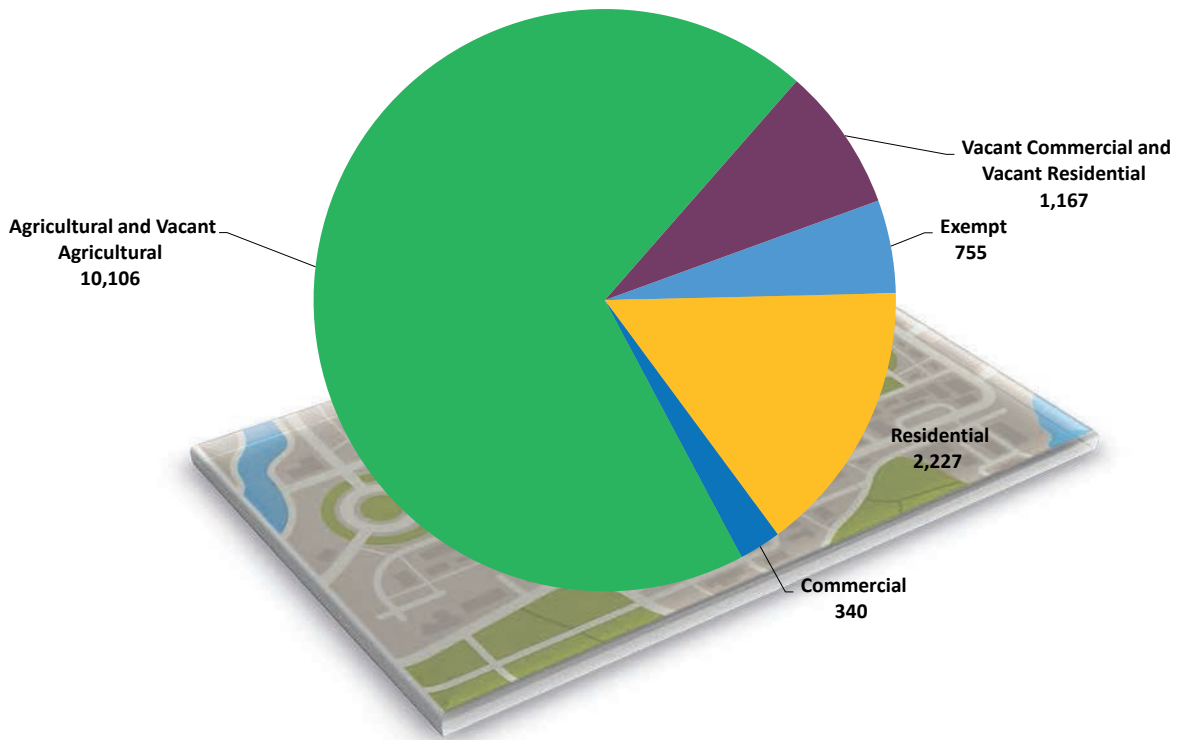
More detailed information on millages is available at <https://www.arkansasassessment.com/>  
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# Searcy County

Assessor	The Honorable Randy Crumley
Parcels (Reappraisal)*	11,885
Current Reappraisal Cycle Ends	2022
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Ozark
Reappraisal Contractor	Total Assessment Solutions Corp

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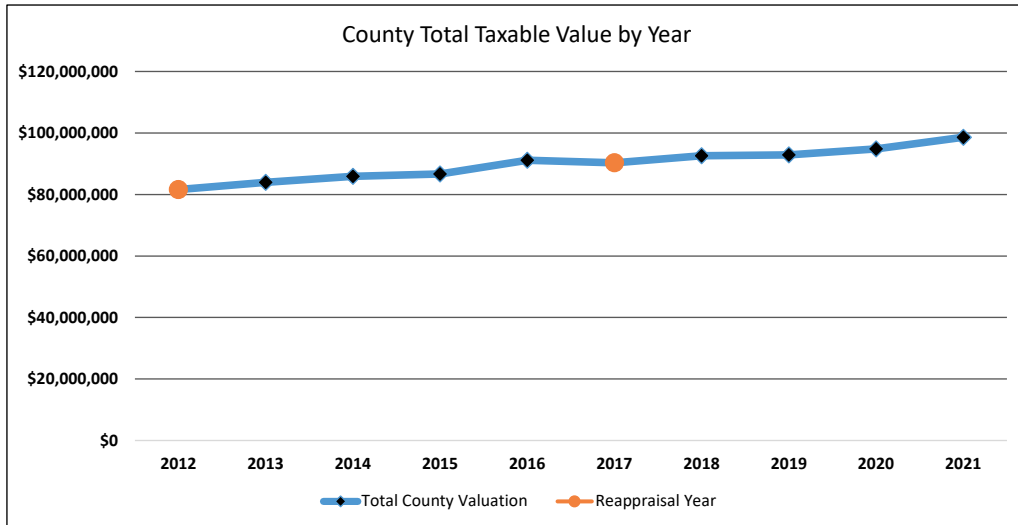
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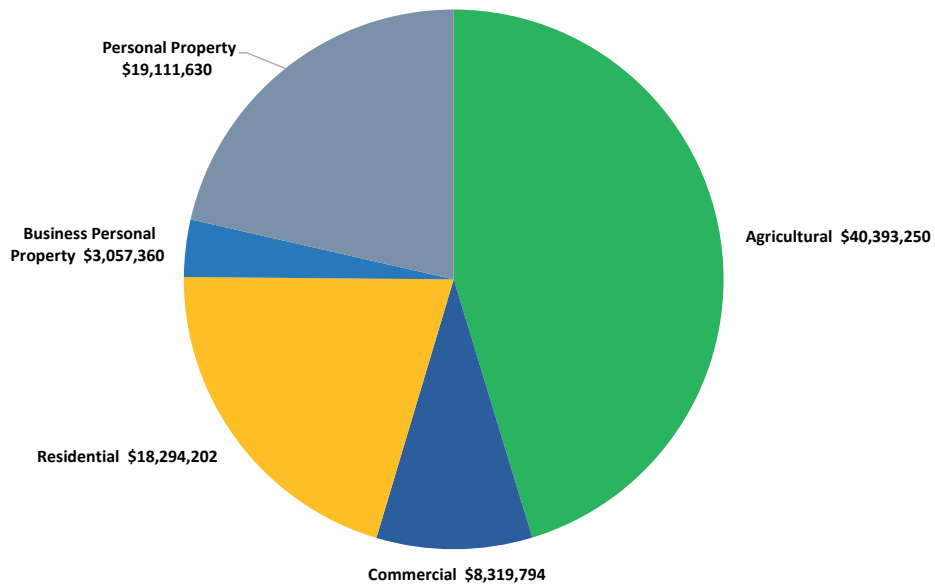
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Searcy  
County cont.



**2021 TAXABLE VALUE BY CATEGORY**



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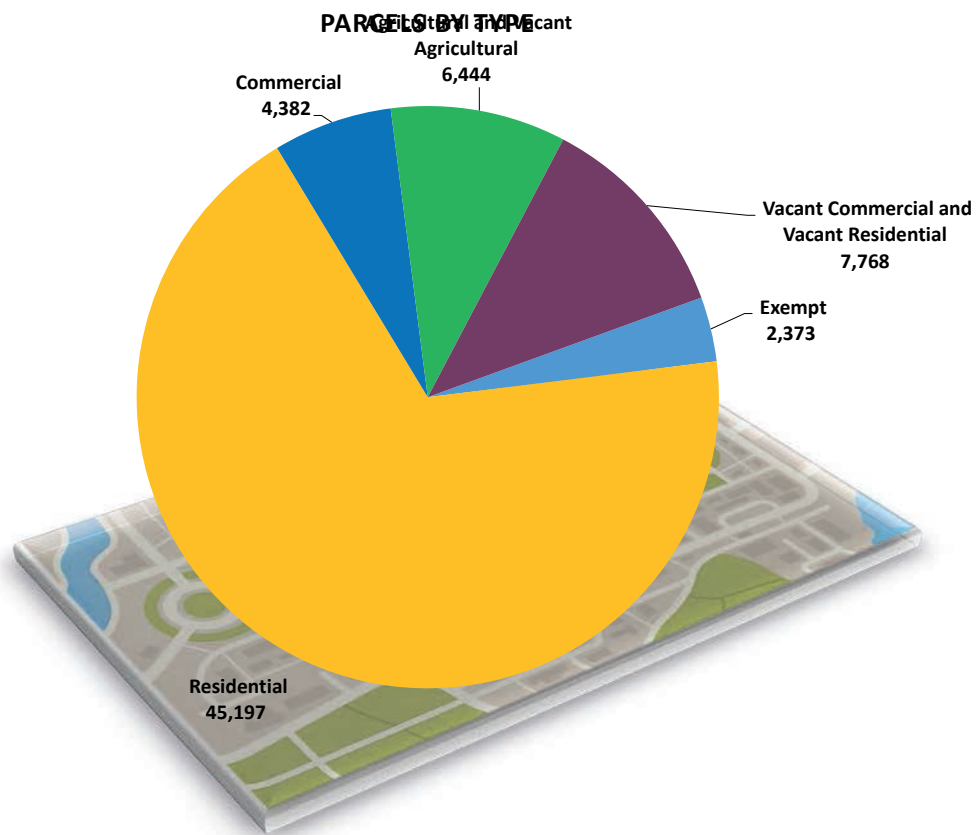
	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	36.60	52	2.50	63	11.00	2	48.85	33

More detailed information on millages is available at <https://www.arkansasassessment.com/>  
[Millage Book | Arkansas Assessment Coordination Division](#)

# Sebastian County

<b>Assessor</b>	<b>The Honorable Zach Johnson</b>
<b>Parcels (Reappraisal)*</b>	<b>56,876</b>
<b>Current Reappraisal Cycle Ends</b>	<b>2025</b>
<b>Current Reappraisal Cycle Duration (Years)</b>	<b>5</b>
<b>Agricultural Region</b>	<b>Ouachita</b>
<b>Reappraisal Contractor</b>	<b>Total Assessment Solutions Corp</b>

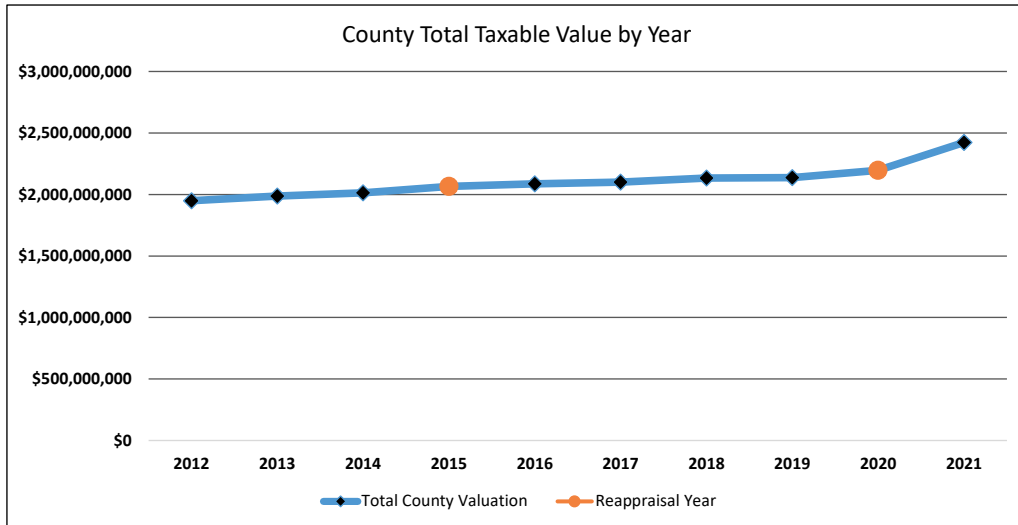
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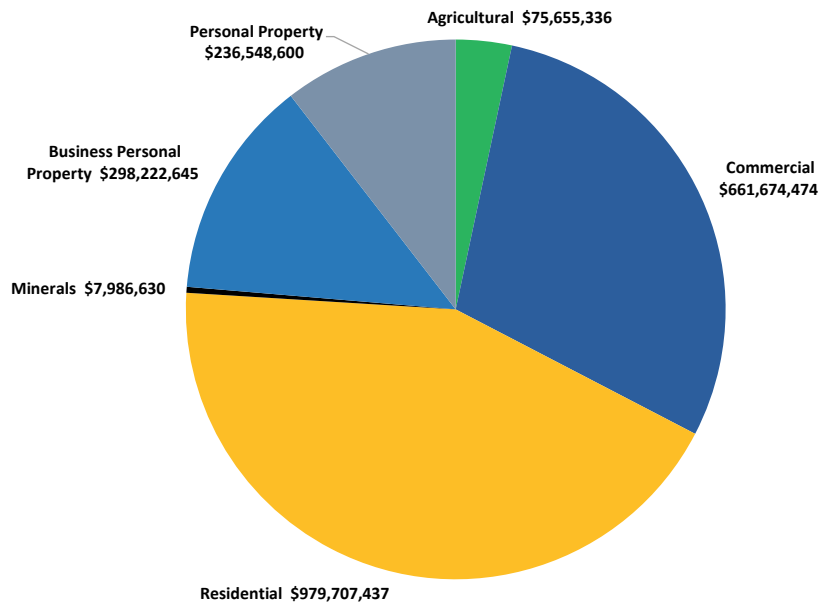
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Sebastian  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	40.10	16	5.51	5	8.45	32	52.13	10

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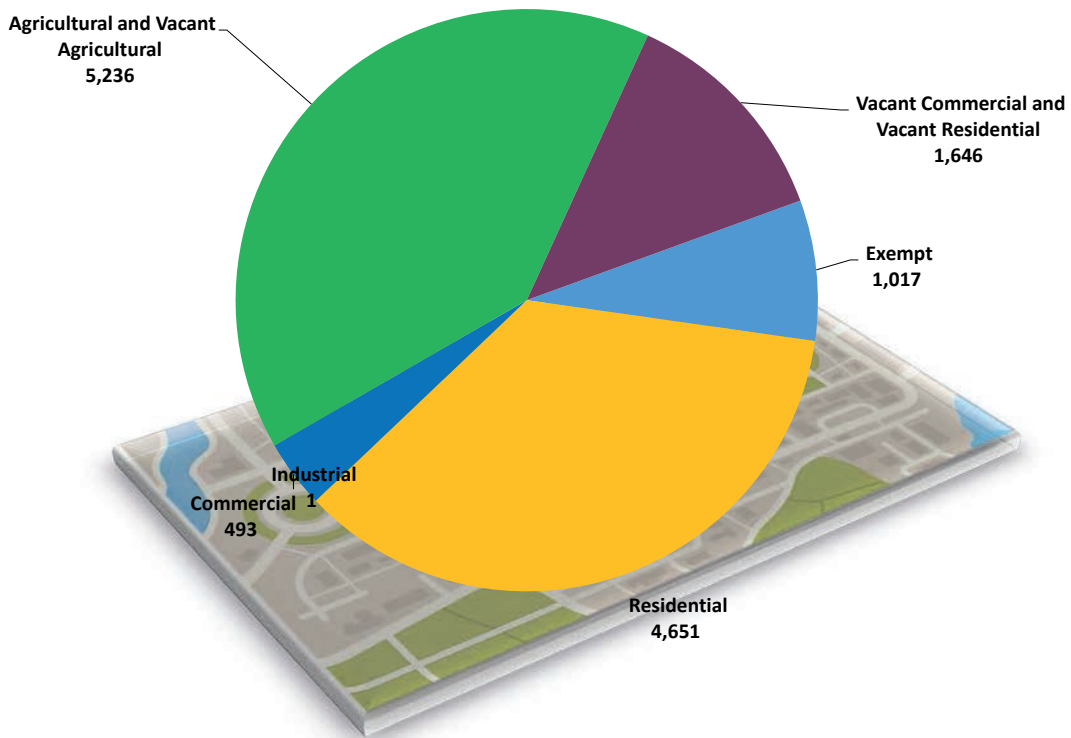


# Sevier County

<b>Assessor</b>	<b>The Honorable Sheila Ridley</b>
<b>Parcels (Reappraisal)*</b>	<b>11,808</b>
<b>Current Reappraisal Cycle Ends</b>	<b>2025</b>
<b>Current Reappraisal Cycle Duration (Years)</b>	<b>5</b>
<b>Agricultural Region</b>	<b>Southwest</b>
<b>Reappraisal Contractor</b>	<b>Total Assessment Solutions Corp</b>

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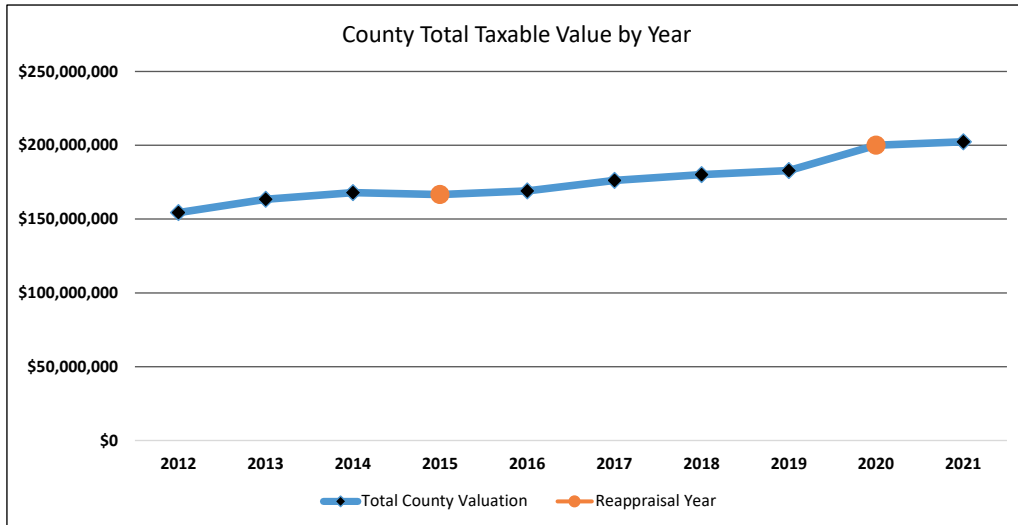
## PARCELS BY TYPE



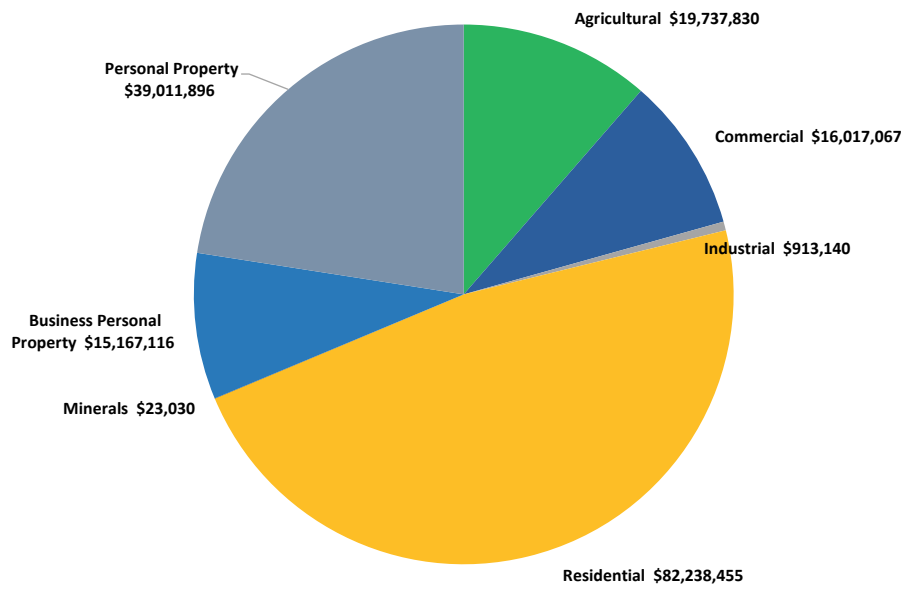
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Sevier  
County cont.



**2021 TAXABLE VALUE BY CATEGORY**



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	37.20	47	4.08	36	7.30	50	46.35	52

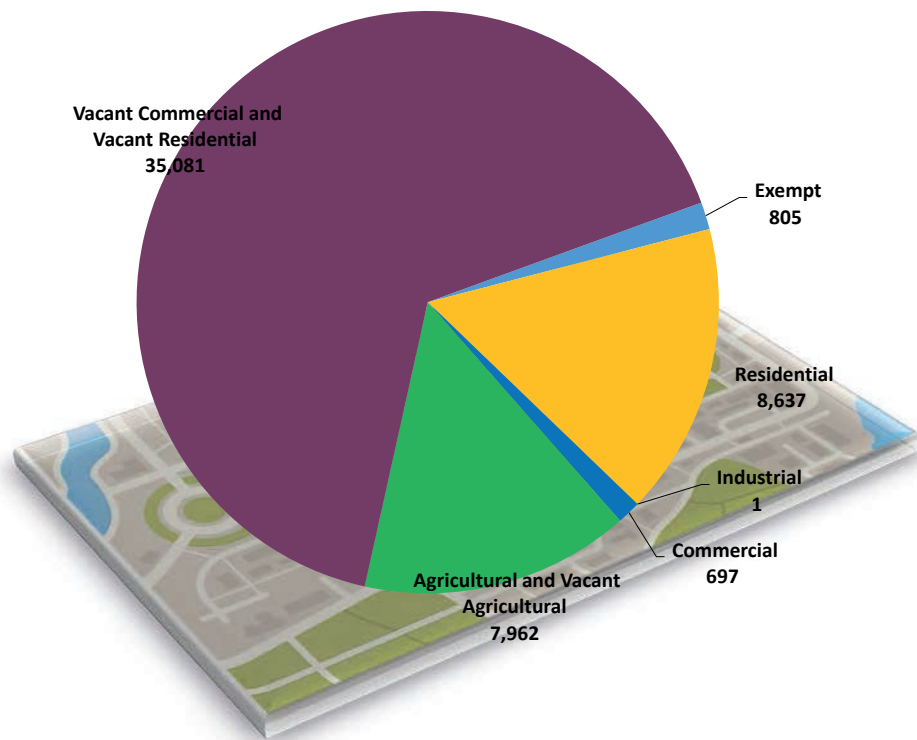
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# Sharp County

<b>Assessor</b>	<b>The Honorable Kathy Nix</b>
<b>Parcels (Reappraisal)*</b>	<b>45,084</b>
<b>Current Reappraisal Cycle Ends</b>	<b>2023</b>
<b>Current Reappraisal Cycle Duration (Years)</b>	<b>3</b>
<b>Agricultural Region</b>	<b>Ozark</b>
<b>Reappraisal Contractor</b>	<b>Total Assessment Solutions Corp</b>

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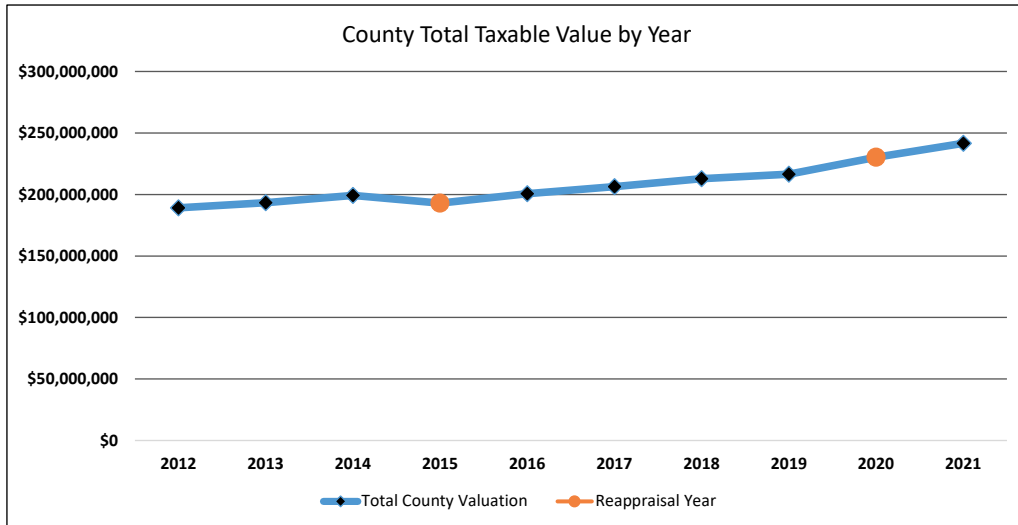
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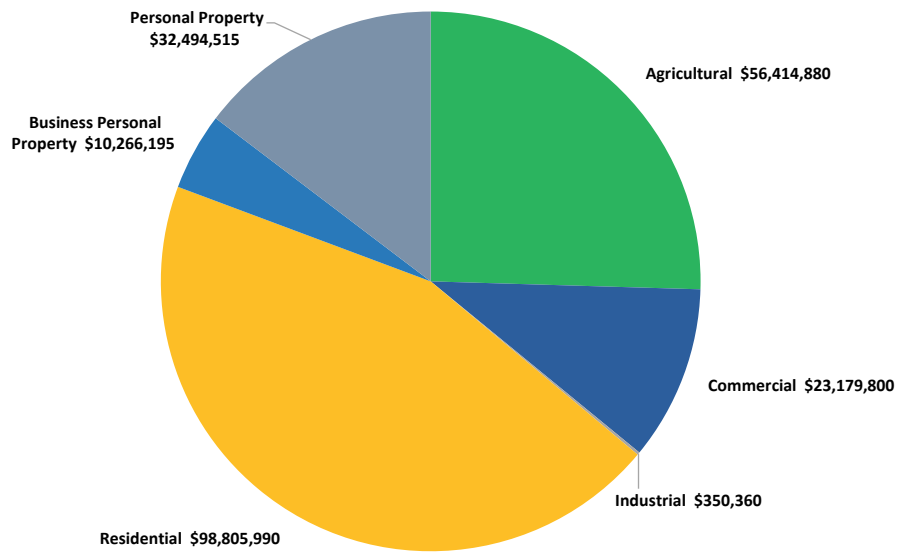
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Sharp  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	34.33	68	3.88	47	5.85	63	42.37	70

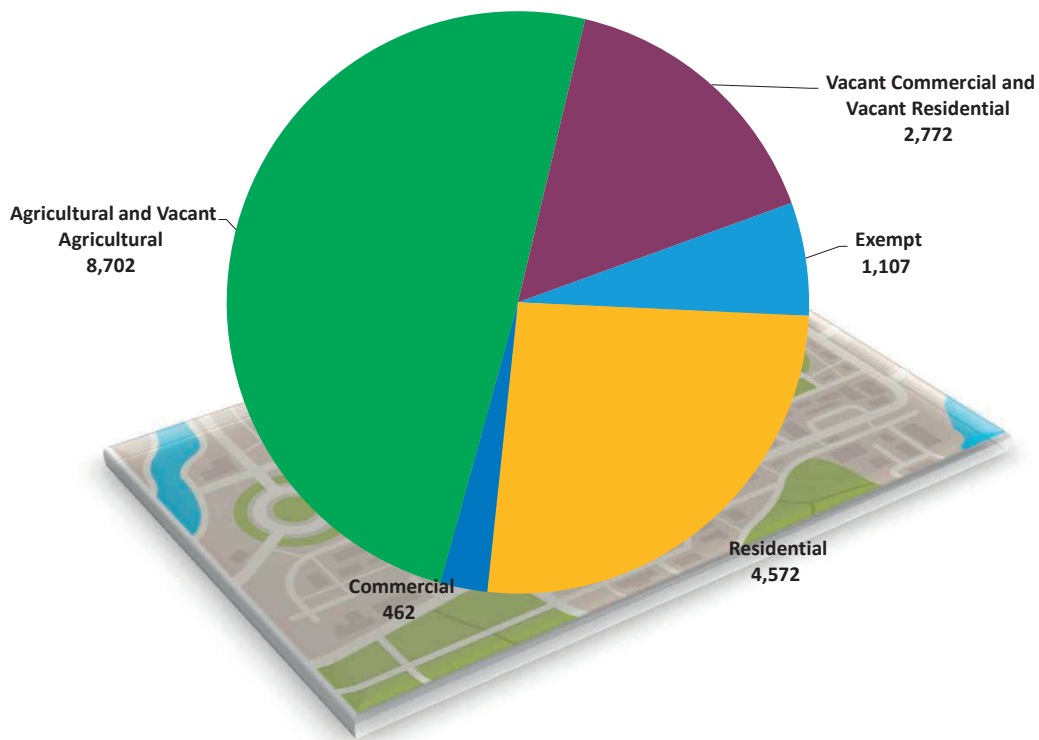
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# Stone County

Assessor	The Honorable Heather Stevens
Parcels (Reappraisal)*	13,850
Current Reappraisal Cycle Ends	2026
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Ozark
Reappraisal Contractor	Total Assessment Solutions Corp

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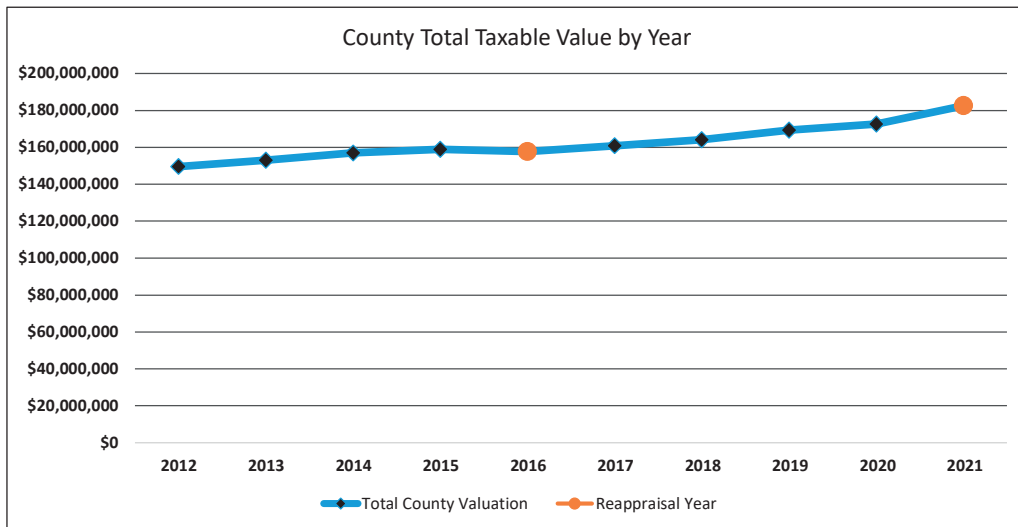
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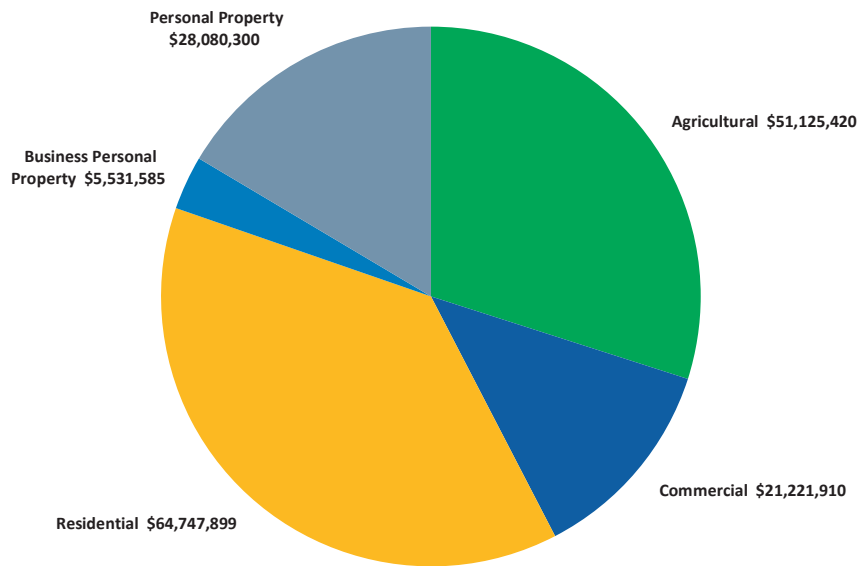
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Stone  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	33.52	72	1.80	72	7.30	48	41.42	74

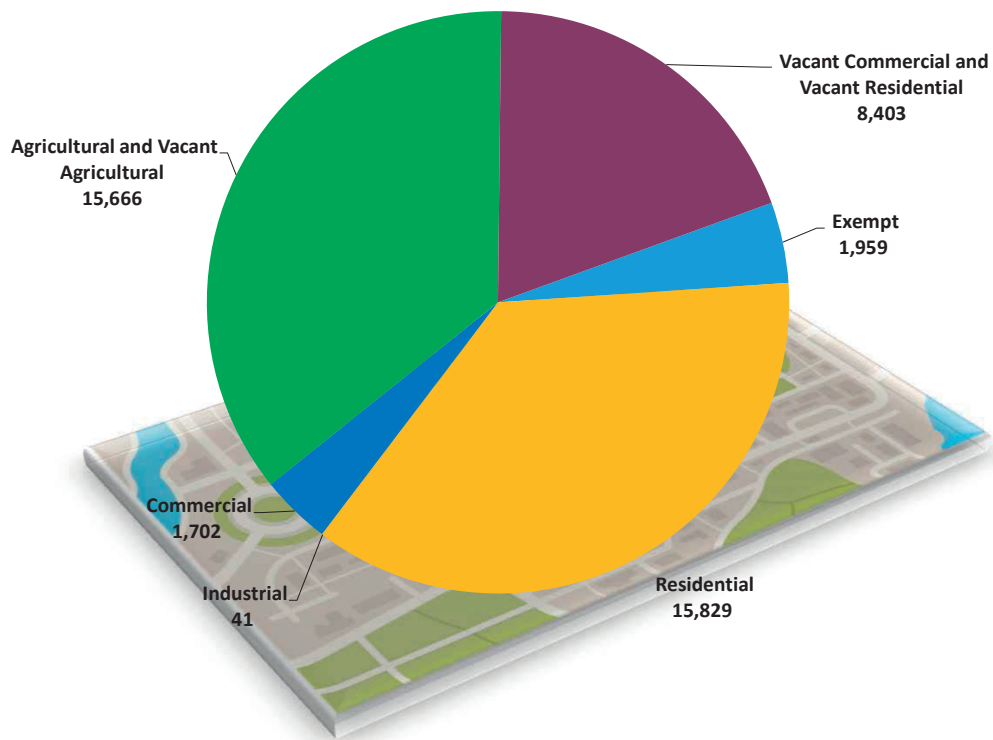
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# Union County

<b>Assessor</b>	<b>The Honorable Vicki Deaton</b>
<b>Parcels (Reappraisal)*</b>	<b>40,277</b>
<b>Current Reappraisal Cycle Ends</b>	<b>2023</b>
<b>Current Reappraisal Cycle Duration (Years)</b>	<b>5</b>
<b>Agricultural Region</b>	<b>Southwest</b>
<b>Reappraisal Contractor</b>	<b>Total Assessment Solutions Corp</b>

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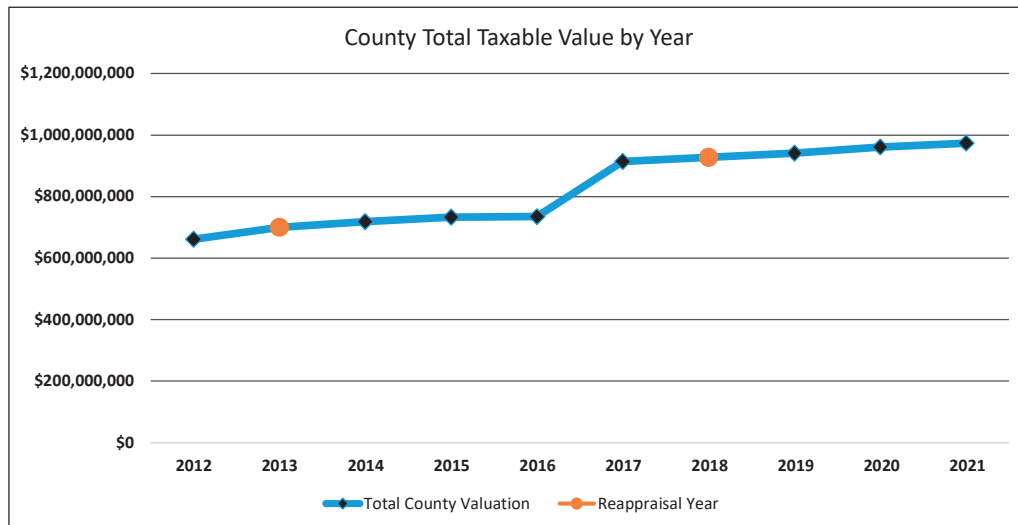
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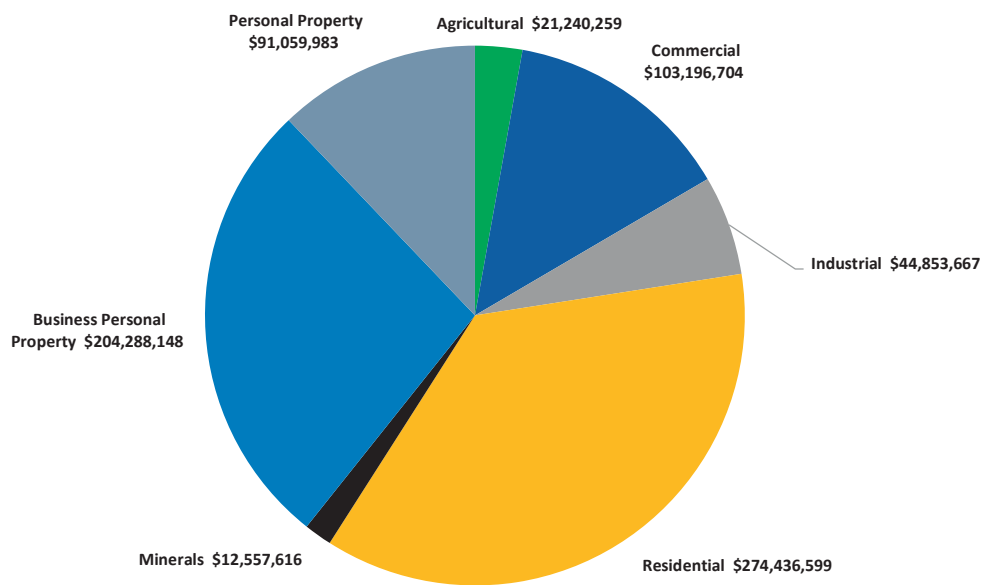
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Union  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	39.12	26	5.36	7	7.87	45	50.29	20

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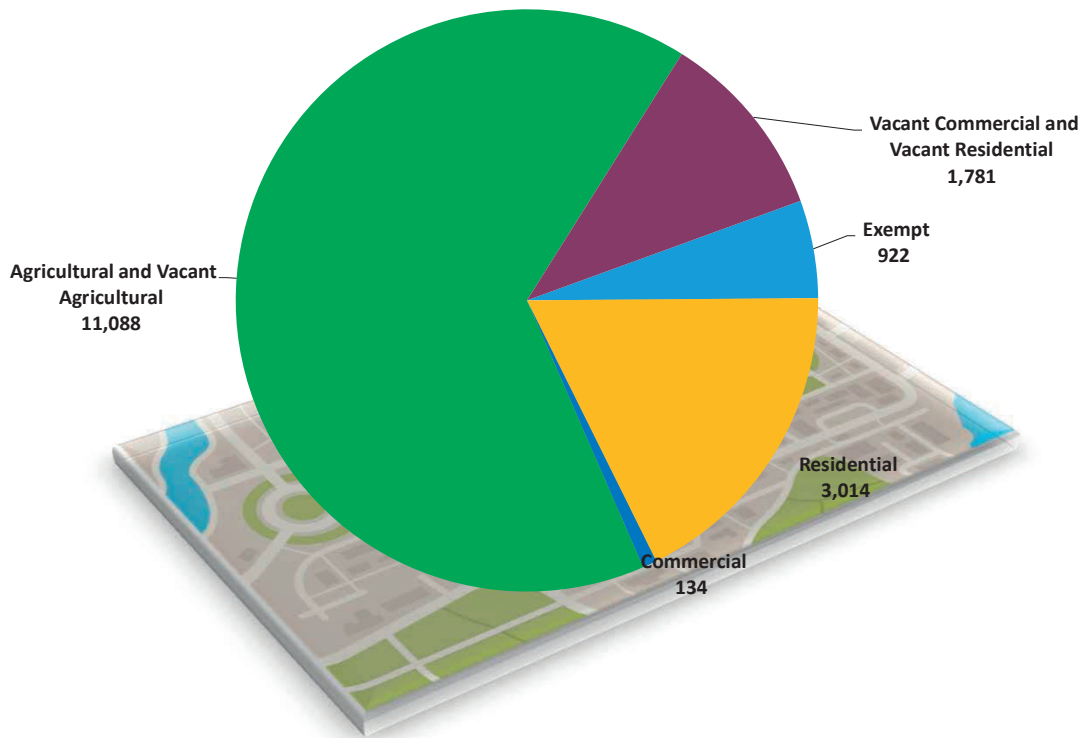


# Van Buren County

Assessor	The Honorable Emma Smiley
Parcels (Reappraisal)*	32,768
Current Reappraisal Cycle Ends	2025
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Ozark
Reappraisal Contractor	Total Assessment Solutions Corp

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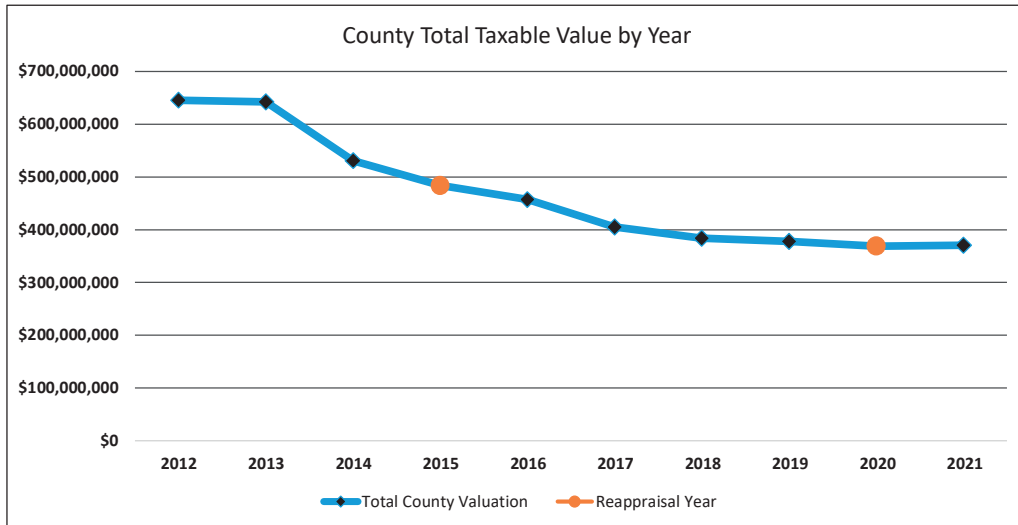
## PARCELS BY TYPE



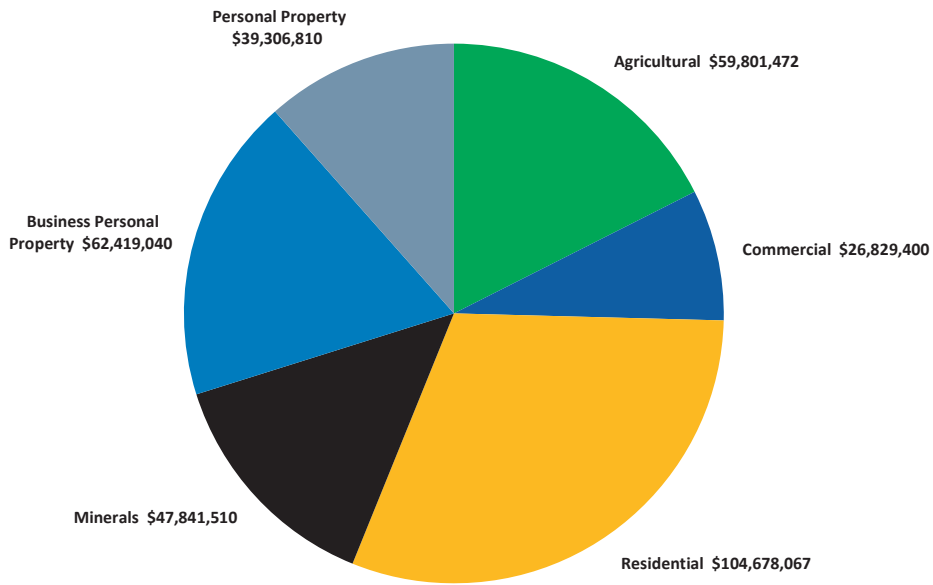
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Van Buren  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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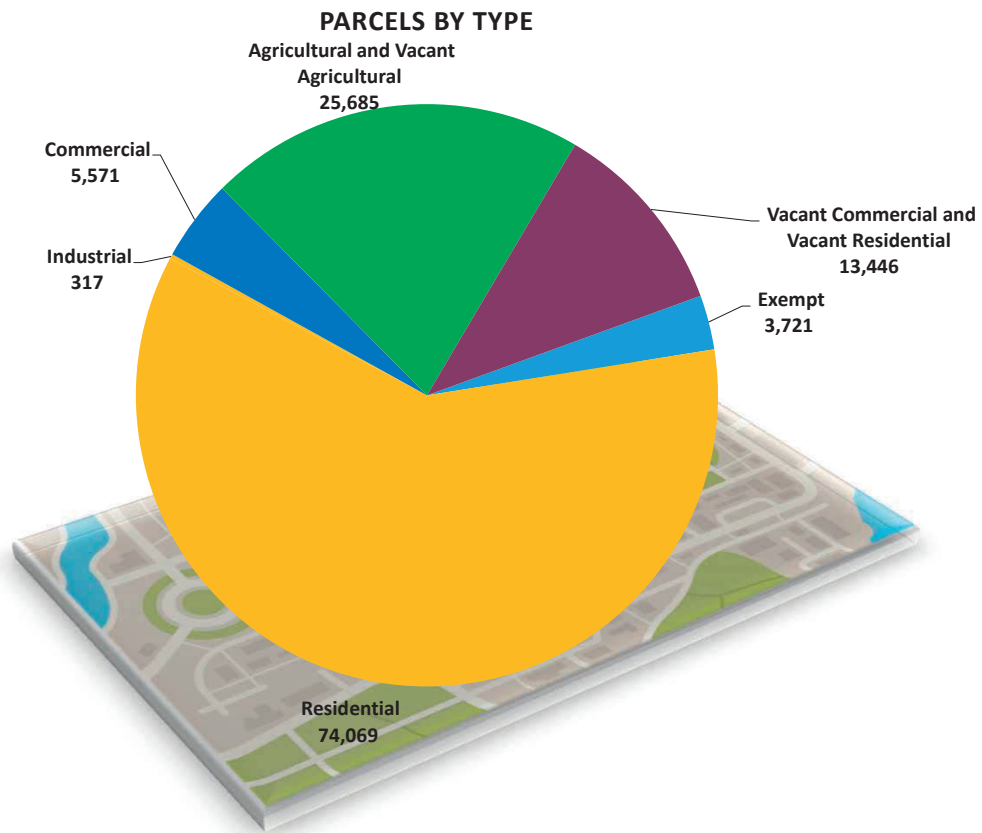
	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	36.10	56	3.45	57	7.30	49	44.78	62

More detailed information on millages is available at <https://www.arkansasassessment.com/>  
[Millage Book | Arkansas Assessment Coordination Division](#)

# Washington County

<b>Assessor</b>	<b>The Honorable Russell Hill</b>
<b>Parcels (Reappraisal)*</b>	<b>99,507</b>
<b>Current Reappraisal Cycle Ends</b>	<b>2023</b>
<b>Current Reappraisal Cycle Duration (Years)</b>	<b>3</b>
<b>Agricultural Region</b>	<b>Ozark</b>
<b>Reappraisal Contractor</b>	<b>Arkansas CAMA Technology</b>

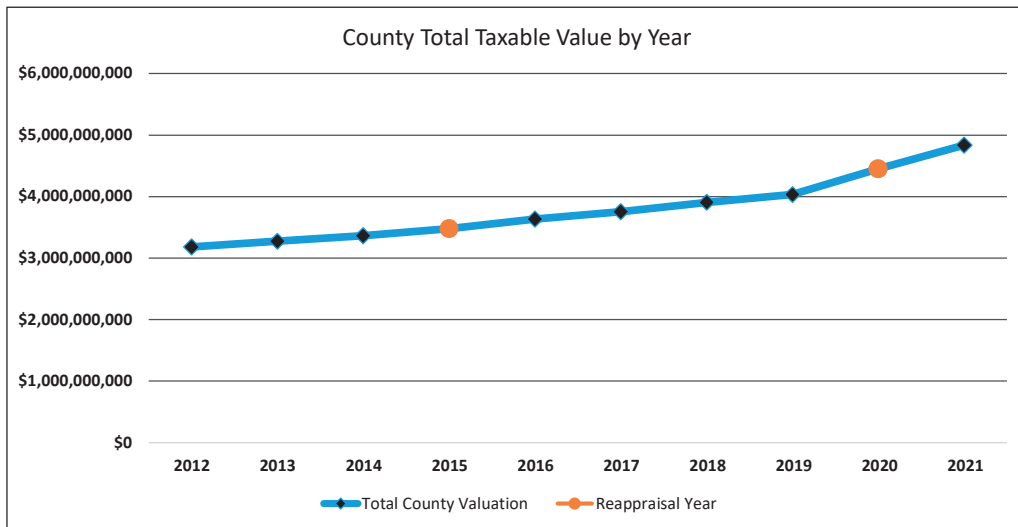
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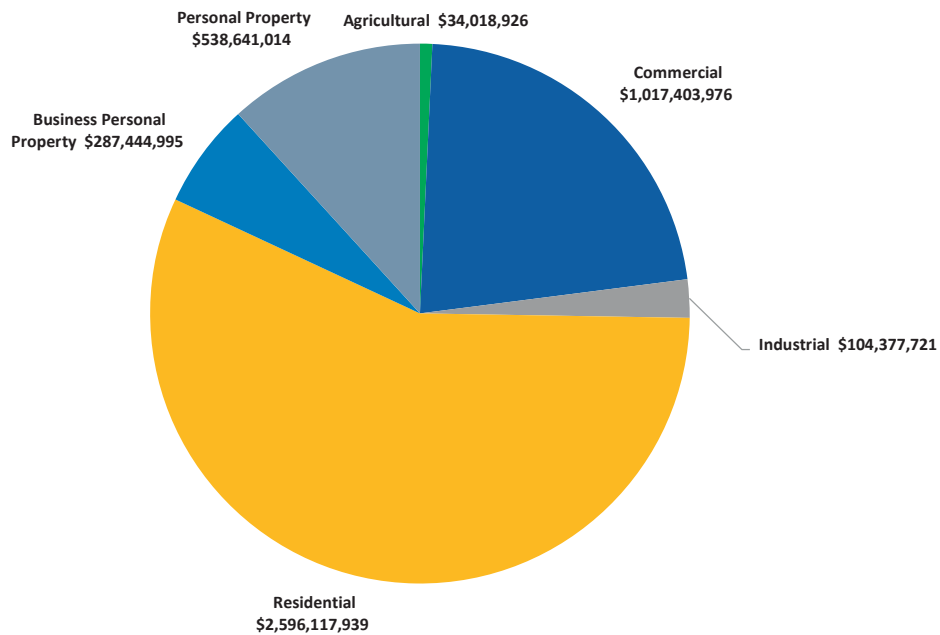
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Washington  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	42.40	5	5.19	14	6.37	56	52.45	7

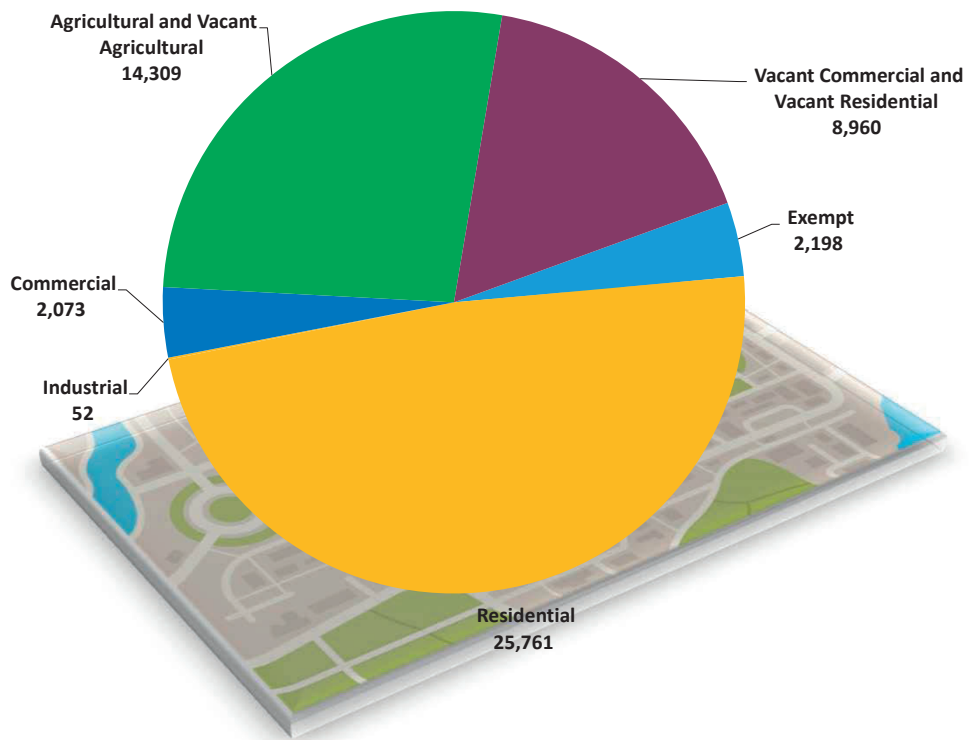
More detailed information on millages is available at <https://www.arkansasassessment.com/Millage Book | Arkansas Assessment Coordination Division>

# White County

<b>Assessor</b>	<b>The Honorable Gail Snyder</b>
<b>Parcels (Reappraisal)*</b>	<b>47,309</b>
<b>Current Reappraisal Cycle Ends</b>	<b>2026</b>
<b>Current Reappraisal Cycle Duration (Years)</b>	<b>5</b>
<b>Agricultural Region</b>	<b>Ozark</b>
<b>Reappraisal Contractor</b>	<b>Total Assessment Solutions Corp</b>

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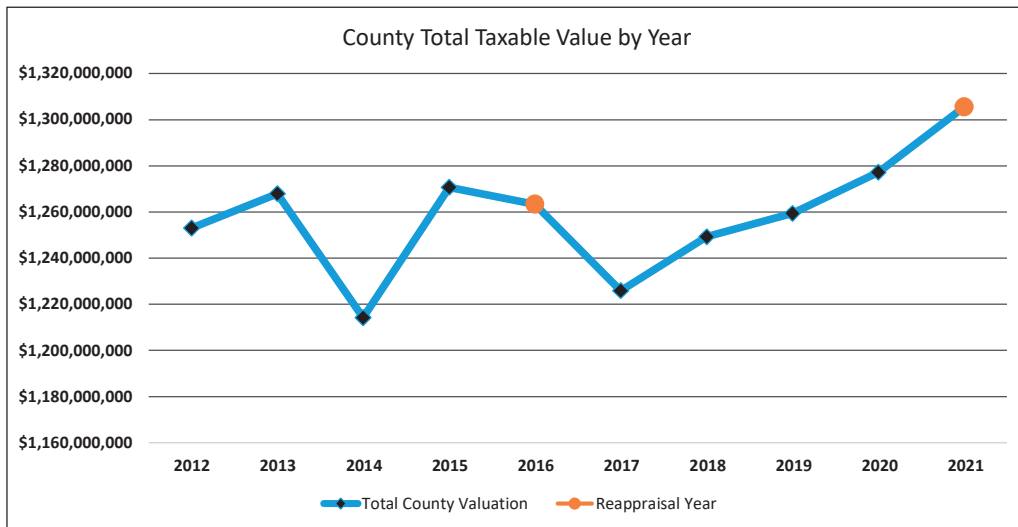
## PARCELS BY TYPE



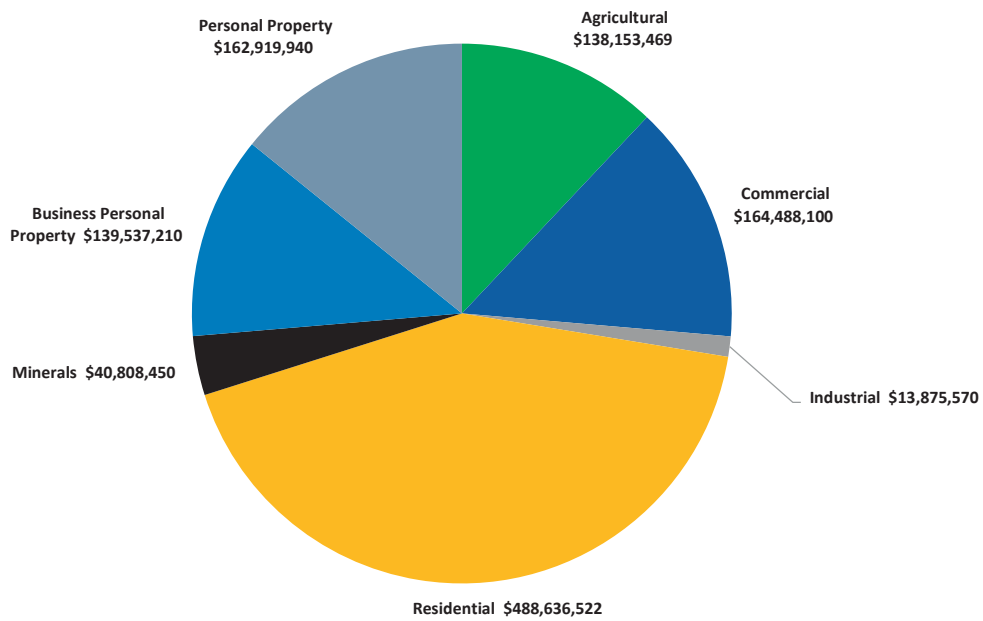
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White  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	37.58	42	2.29	66	4.10	72	43.15	68

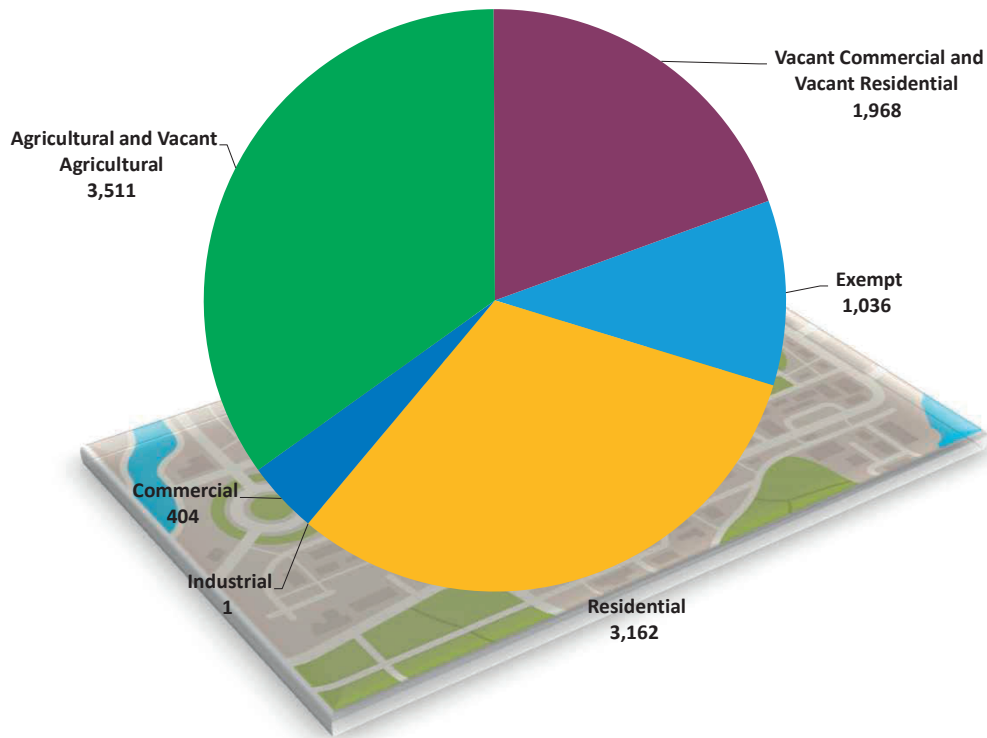
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[Millage Book | Arkansas Assessment Coordination Division](#)

# Woodruff County

Assessor	The Honorable Leslie Collins
Parcels (Reappraisal)*	8,724
Current Reappraisal Cycle Ends	2025
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Delta
Reappraisal Contractor	Arkansas CAMA Technology

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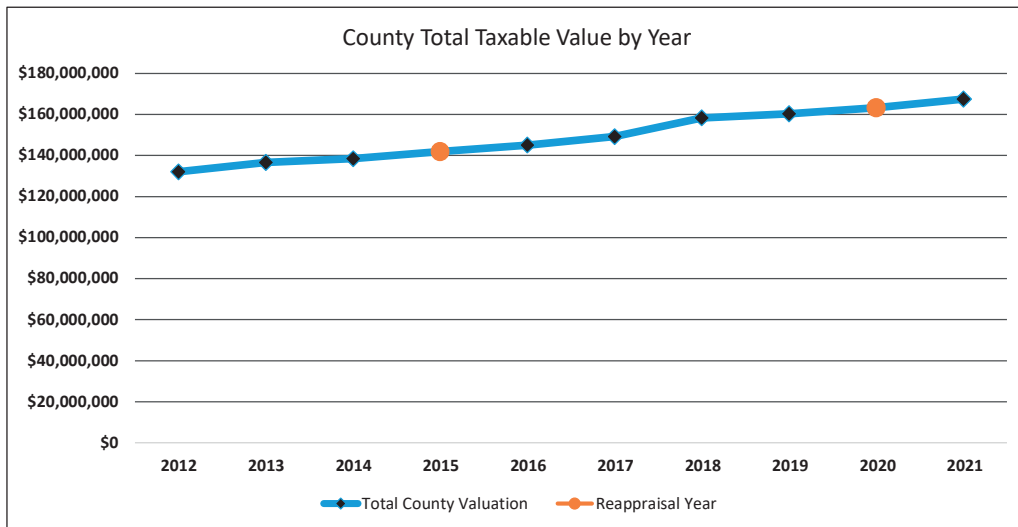
## PARCELS BY TYPE



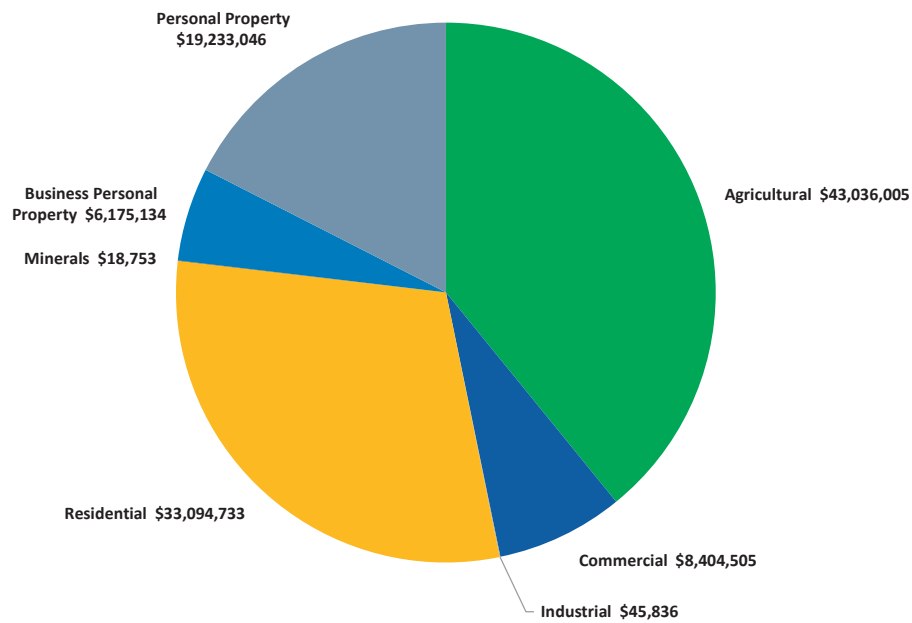
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Woodruff  
County cont.



### 2021 TAXABLE VALUE BY CATEGORY



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	36.09	57	5.28	12	9.00	17	47.73	41

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[Millage Book | Arkansas Assessment Coordination Division](#)

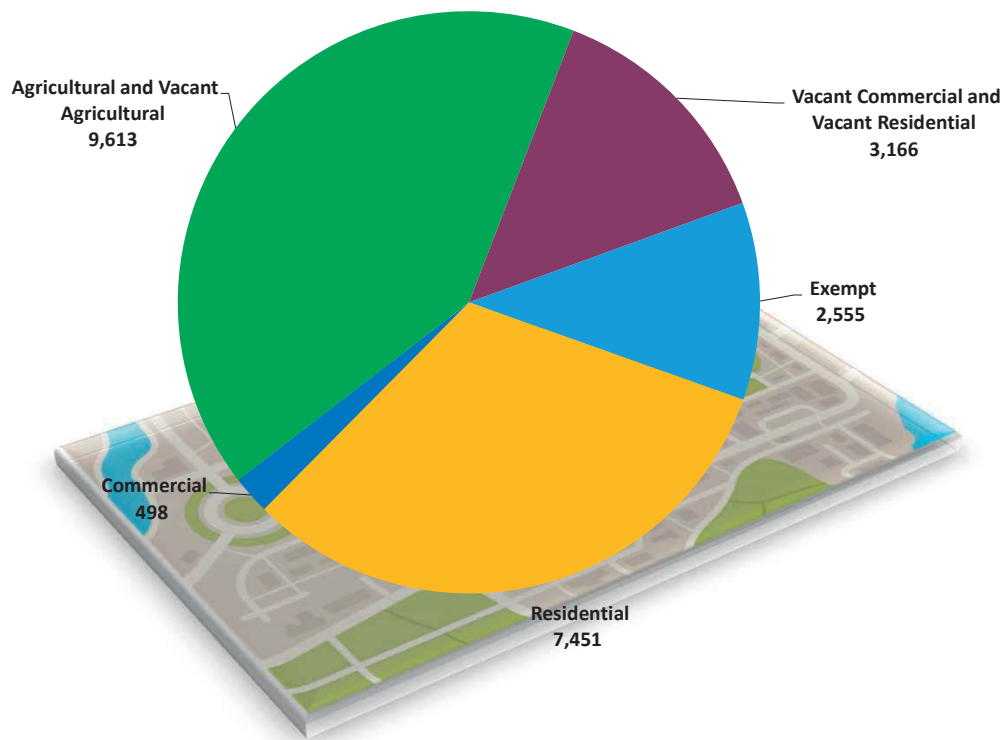


# Yell County

Assessor	The Honorable Sherry Hicks
Parcels (Reappraisal)*	18,178
Current Reappraisal Cycle Ends	2026
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Ouachita
Reappraisal Contractor	Total Assessment Solutions Corp

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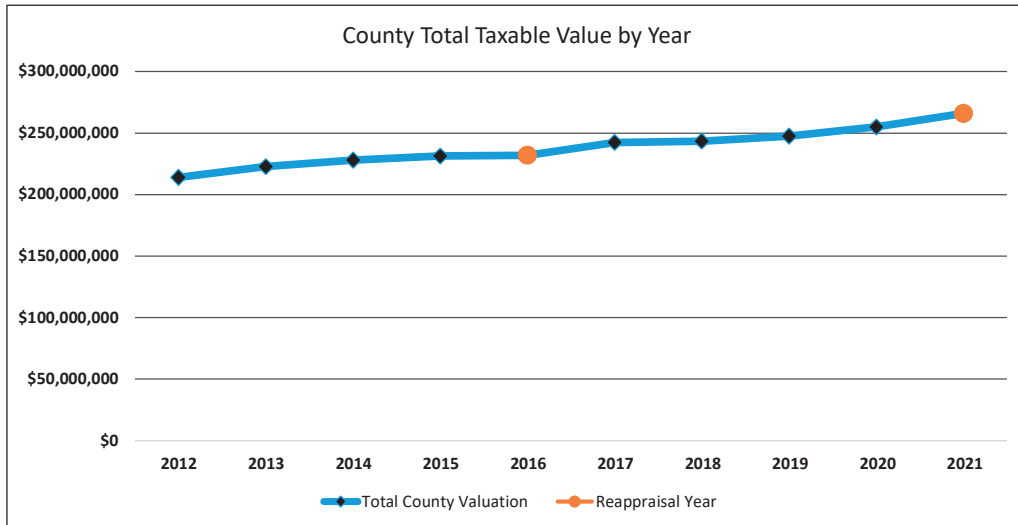
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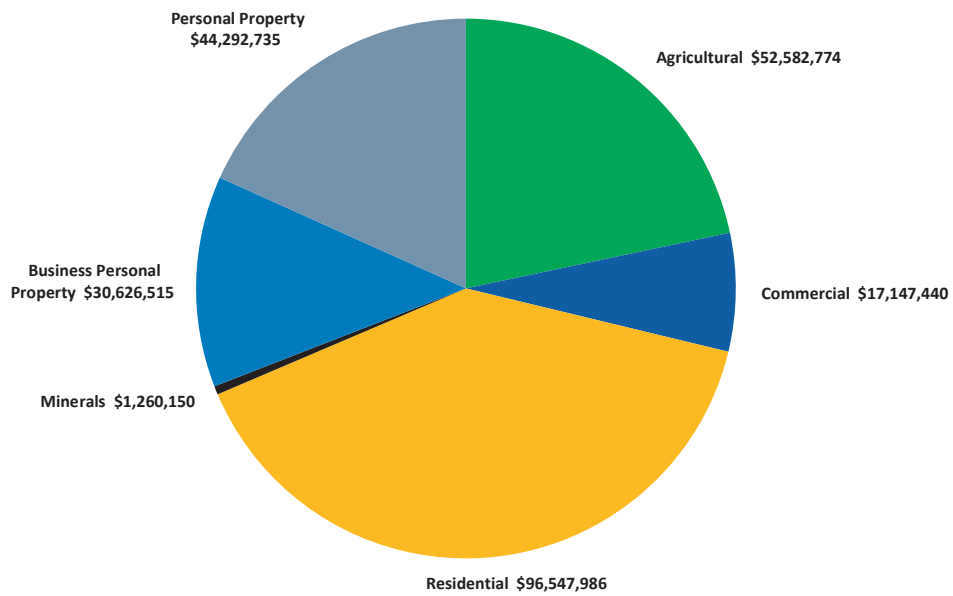
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Yell  
County cont.



**2021 TAXABLE VALUE BY CATEGORY**



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	37.26	45	5.33	9	9.00	17	49.46	28

More detailed information on millages is available at <https://www.arkansasassessment.com/Millage Book | Arkansas Assessment Coordination Division>