

Assessment Coordination Division of  
Arkansas Department of  
Finance & Administration  
2024

Annual Report

June 15, 2024

Sandra Cawyer

Director



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

**Assessment Coordination Division**  
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Greetings and welcome to the Arkansas Assessment Coordination Division's 2024 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.

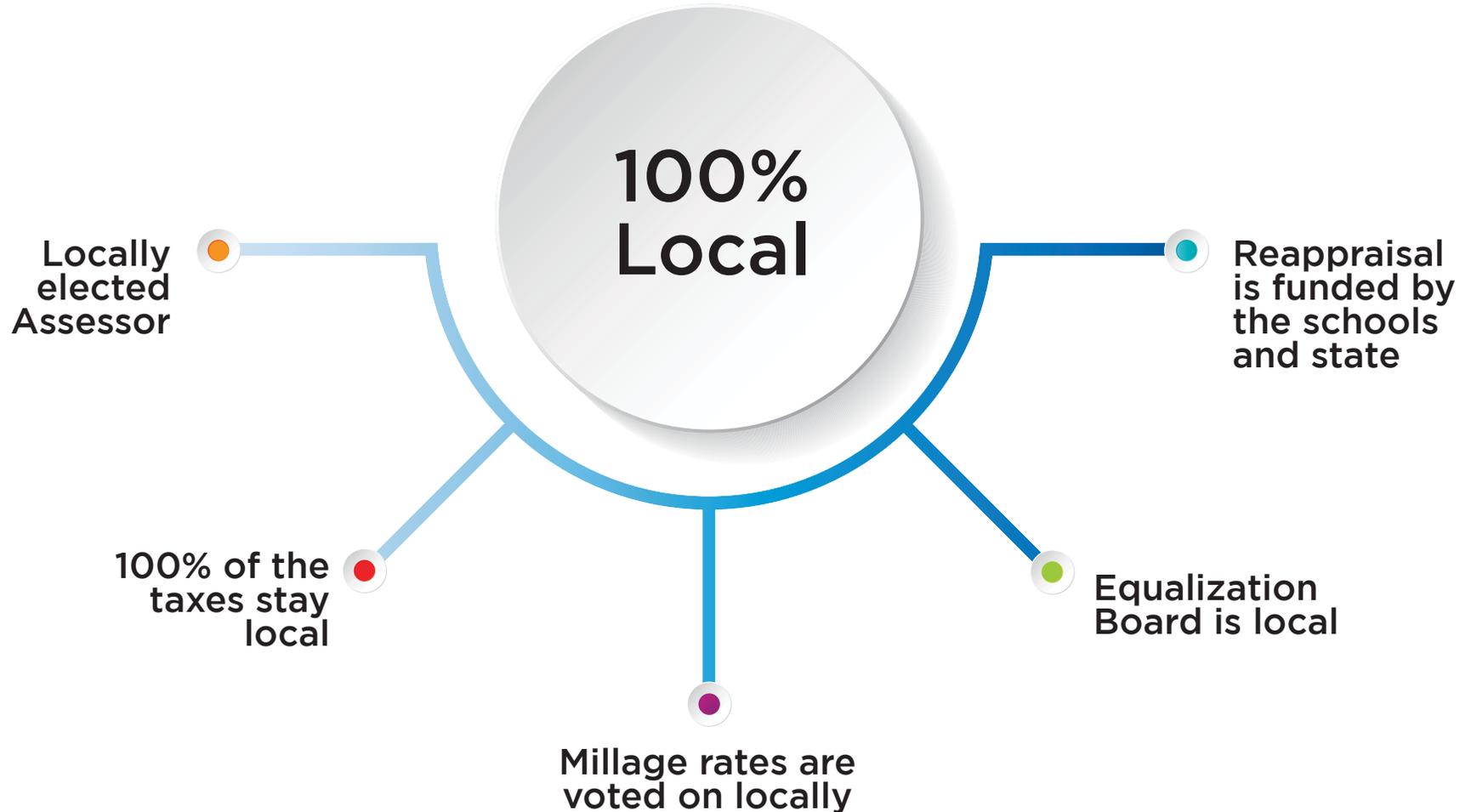
With Highest Regards,

Sandra Cawyer  
Director

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# 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.



# 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

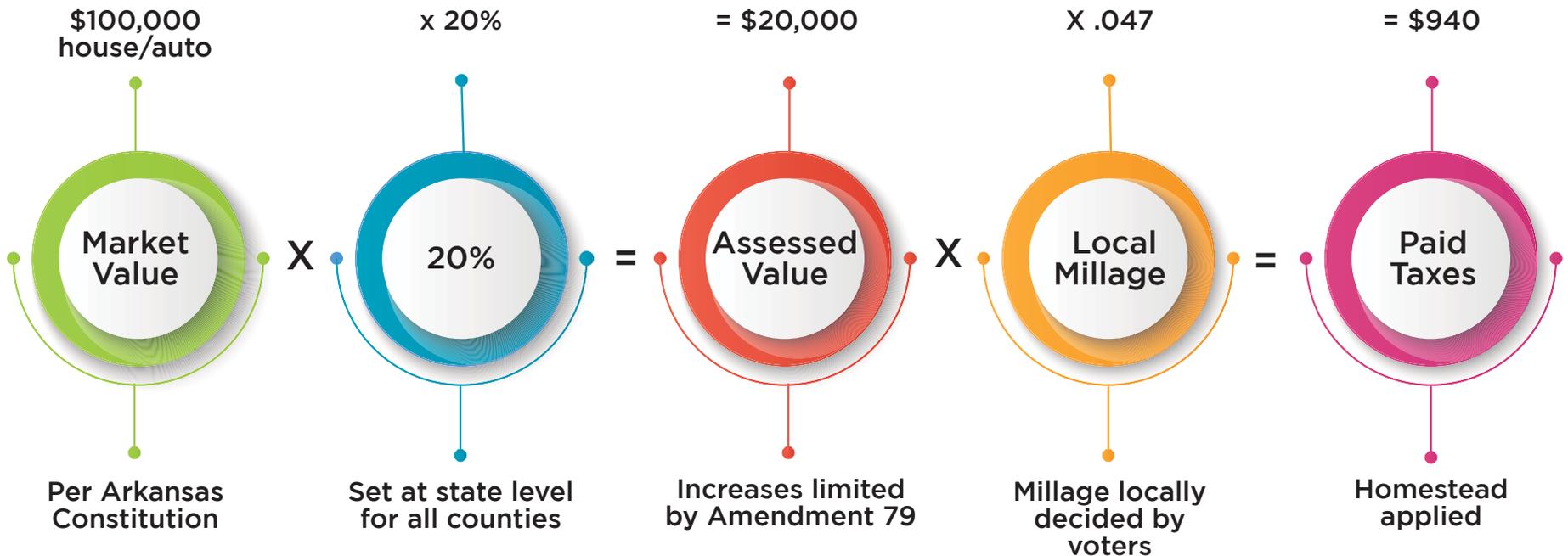


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# How are my taxes calculated?

## 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

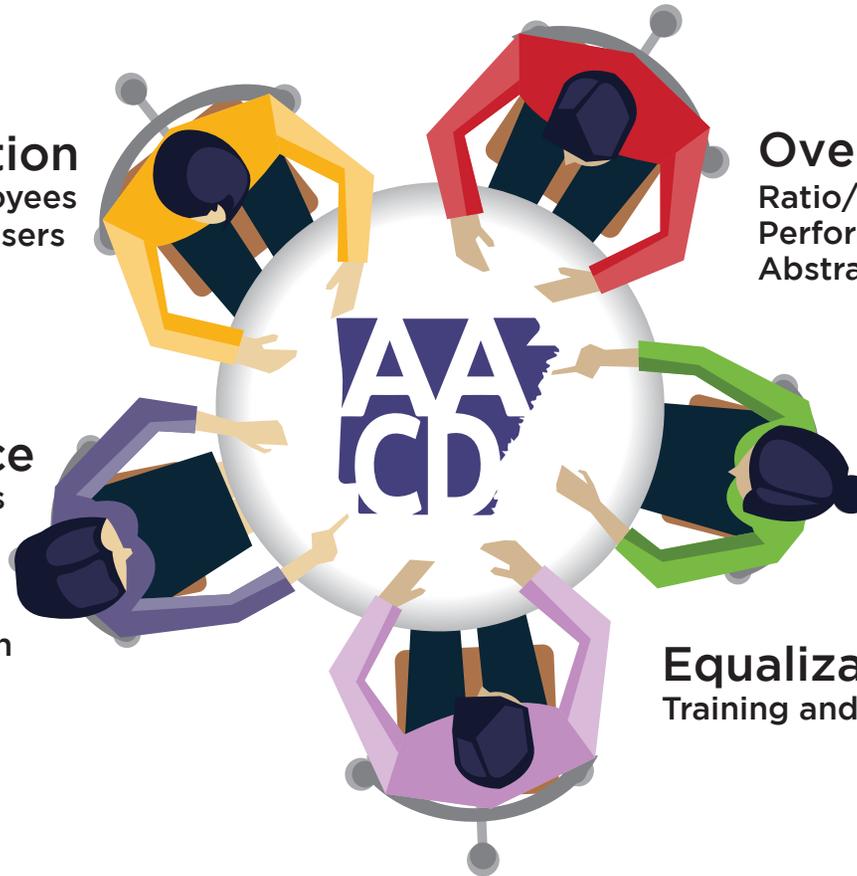
**Training and Education**  
County and Contractor Employees  
Level 4 State Certified Appraisers  
Appraisal Managers  
IAAO Designees

**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

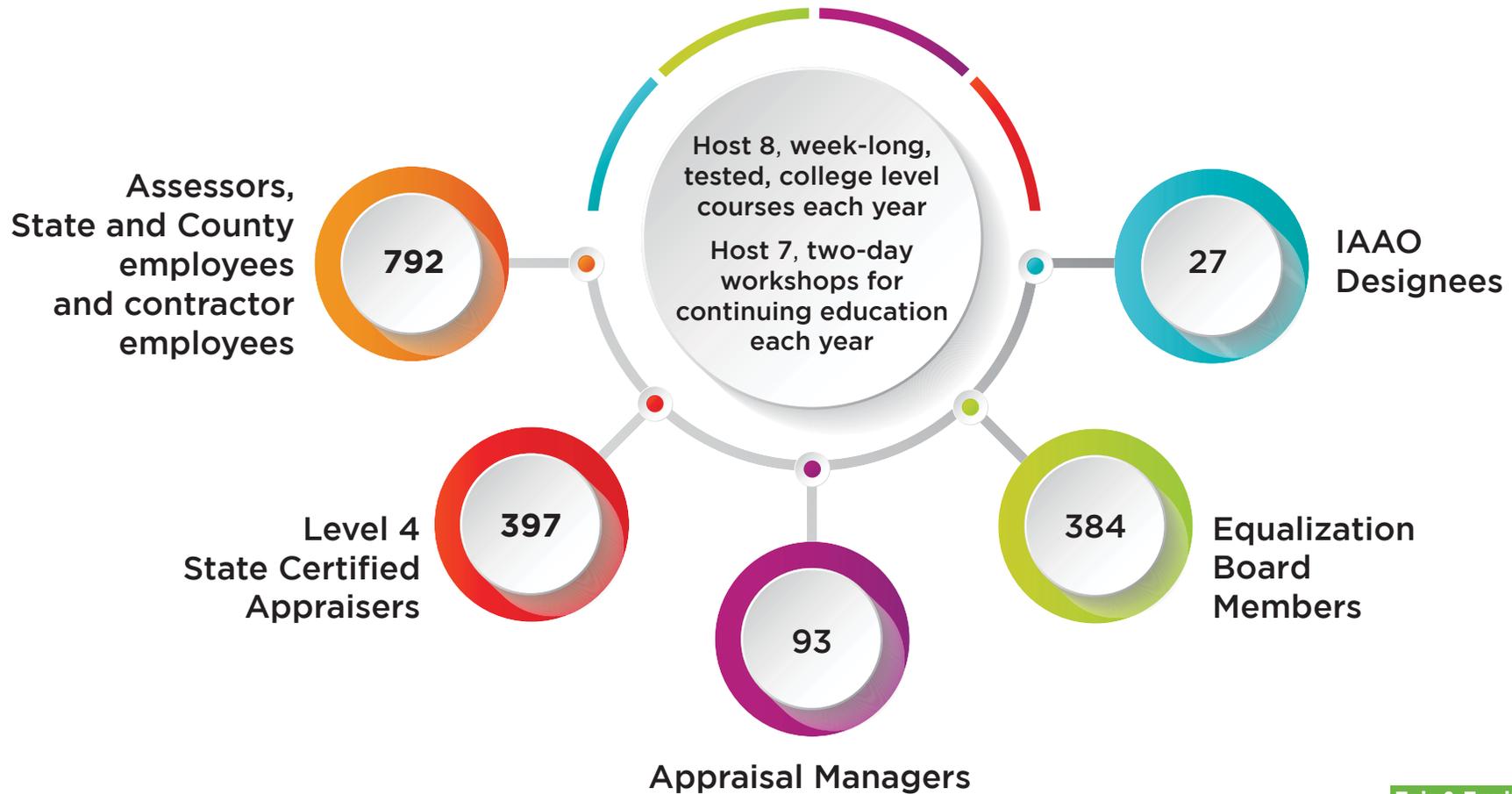
**Advisory Groups**  
Workgroup  
Best Practices Groups

**Equalization Boards**  
Training and Support



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# AACD Training and Education As Required by Statute



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 and thus governing organic document, has a nearly identical taxing provision: “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 four years. 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.

With the passage of Act 139 of 2023, all counties will now reappraise real property on four-year cycles. Historically, counties reappraised real property either every 3 years or 5 years depending on the volatility in the market for real estate in the county. This change promotes uniformity, stability, consistency across all 75 counties for taxpayers and the professionals who serve them. The Act also grants the Director of ACD the flexibility to grant exceptions to the 4-year reappraisal requirement to allow counties currently under contract to finish out their 3- or 5-year cycle to ensure a smooth transition to the new statutory 4-year system. The Director also granted extensions to 13 counties to extend out 2023 reappraisal contracts to four or five-year contracts to help balance the number of counties finishing in one year.

Under ACD’s plan implementing Act 139, by 2028, all counties will be on a 4-year reappraisal contract, and starting in 2024 the final number of counties finishing their reappraisal cycle—and thus starting a new cycle— each year will be 15 - 19 - 21 - 20.

For more information on Act 139 and its impact please contact us.

# Funding and Revenue Sources

## **State Operations Fund**

The 94th Arkansas General Assembly funded the Assessment Coordination Division of the Department of Finance & Administration for fiscal year 2023 in Act 370 of the 2023 Fiscal Session of the legislature. Act 370 has an effective date of July 1, 2023. AACD's Fiscal Year 2023 budget is \$3,715,919.

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.

## **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 every four years.

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 2023, the AACD Real Estate staff of 10 Field Auditors conducted on-site inspections of 11,770 parcels of real estate, verified the accuracy of 4,360 deed entries, and conducted valuation audits in the 12 counties that reappraised in 2023. Those valuation audits included reviewing 4,550 agricultural land classifications, inspecting and reporting on 24 neighborhoods' valuation procedures, monitoring sales validation procedures by reviewing 790 disqualified transactions, reviewing changes made as the result of informal valuation appeals of 572 properties, and a review of 315 zero-dollar sales price deeds in the 15 counties that reappraise in 2024. AACD Personal Property staff coordinated the review of 2,250 motor vehicle assessments for accuracy statewide. Additionally, the AACD Personal Property staff reviewed the accuracy of assessments of 1,970 businesses 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.

## **Core Training and Education**

Annual

AACD Course Real Estate and Mapping (required, tested)

AACD Course Personal Property (required, tested)

5-7 IAAO courses (weeklong, college level, required, tested)

New education cycle is started each year. Average of two years to complete.

Appraisal Managers Exam (as requested)

## **Other Training and Education:**

Annual

Equalization Board training

Abstract/Rollback Assistance

Continuing Education Classes and Workshops

Appraisal Managers Seminar

Newly Elect Seminar every 4 years

# 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 \$425 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 to produce 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 to produce 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 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 4-year reappraisal cycle 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

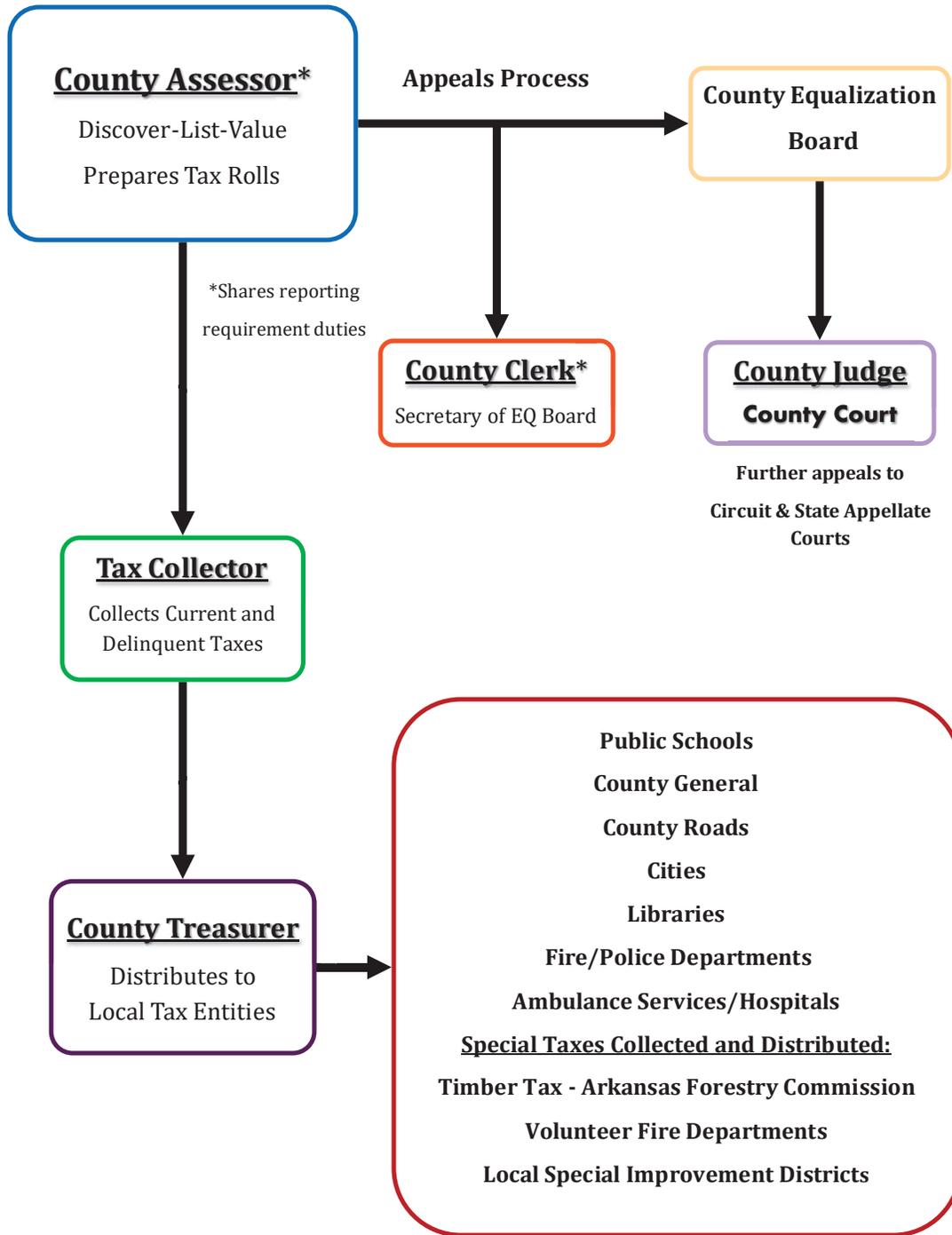
The property tax timeline spans two years. The first year is used to establish the assessed values of property and levy millage rates. The second year is when the taxes will be collected and distributed to the cities, counties, and school districts.

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

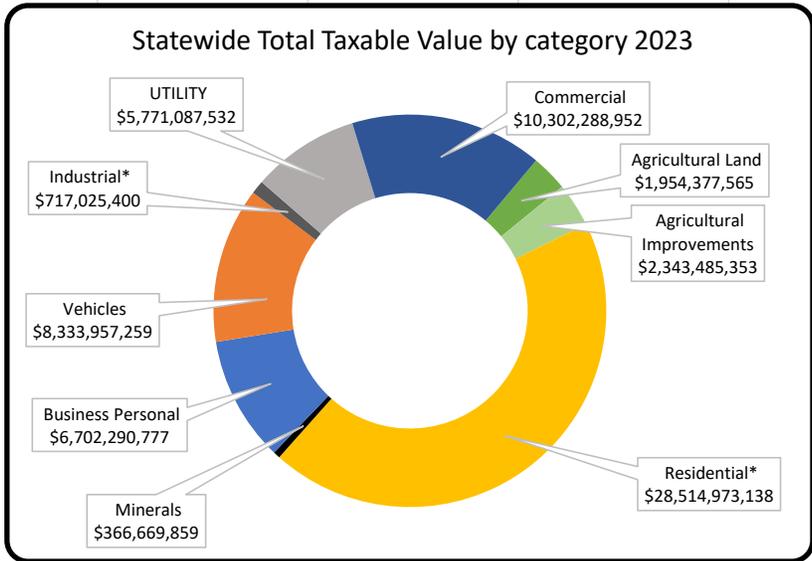
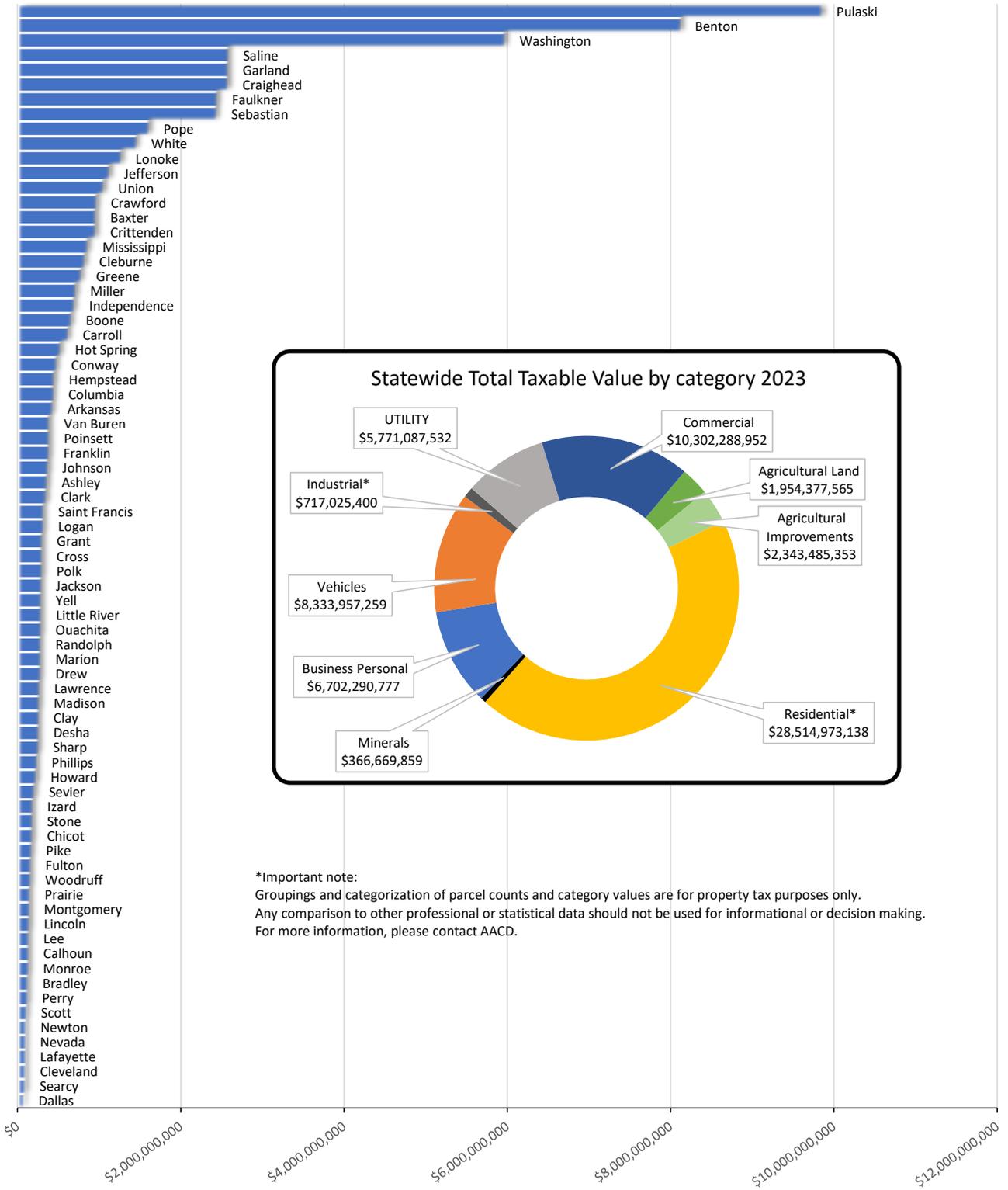
December – Appraisal Manager meeting

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

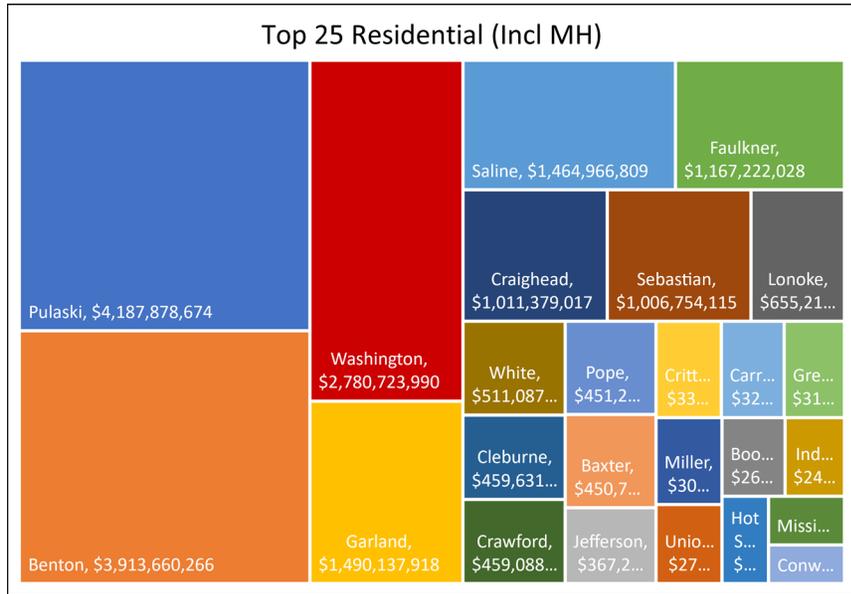
Total Taxable Value 2023  
 Statewide Total \$60,929,130,714



\*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.  
 For more information, please contact AACD.

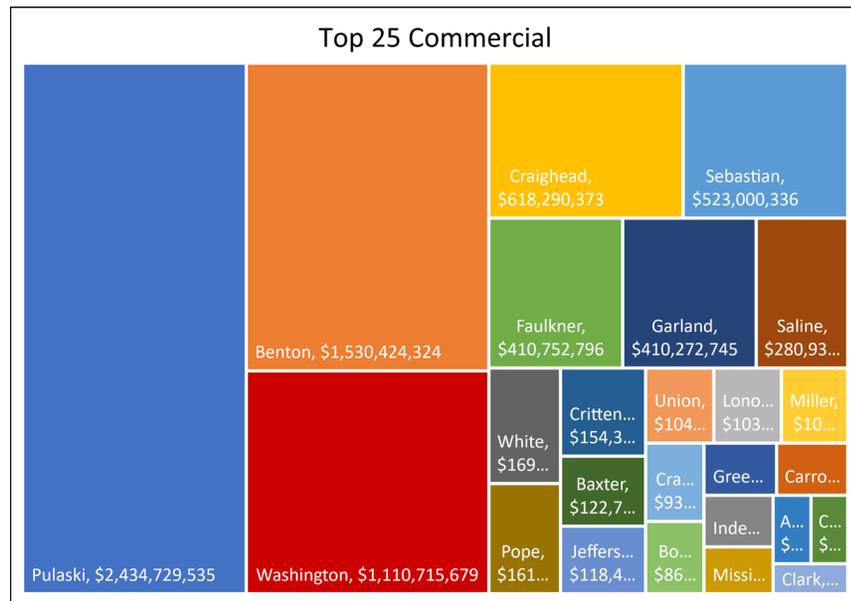
## Top 25 Taxable Value by Category 2023

<b>Residential</b>	
<b>(Includes Manufactured Homes)</b>	
Pulaski	\$ 4,187,878,674
Benton	\$ 3,913,660,266
Washington	\$ 2,780,723,990
Garland	\$ 1,490,137,918
Saline	\$ 1,464,966,809
Faulkner	\$ 1,167,222,028
Craighead	\$ 1,011,379,017
Sebastian	\$ 1,006,754,115
Lonoke	\$ 655,218,924
White	\$ 511,087,777
Cleburne	\$ 459,631,573
Crawford	\$ 459,088,414
Pope	\$ 451,216,975
Baxter	\$ 450,727,272
Jefferson	\$ 367,285,994
Crittenden	\$ 335,308,448
Carroll	\$ 321,453,358
Greene	\$ 310,032,959
Miller	\$ 305,522,031
Union	\$ 277,109,910
Boone	\$ 265,153,291
Independence	\$ 248,484,301
Hot Spring	\$ 216,326,981
Mississippi	\$ 197,395,091
Conway	\$ 156,504,043



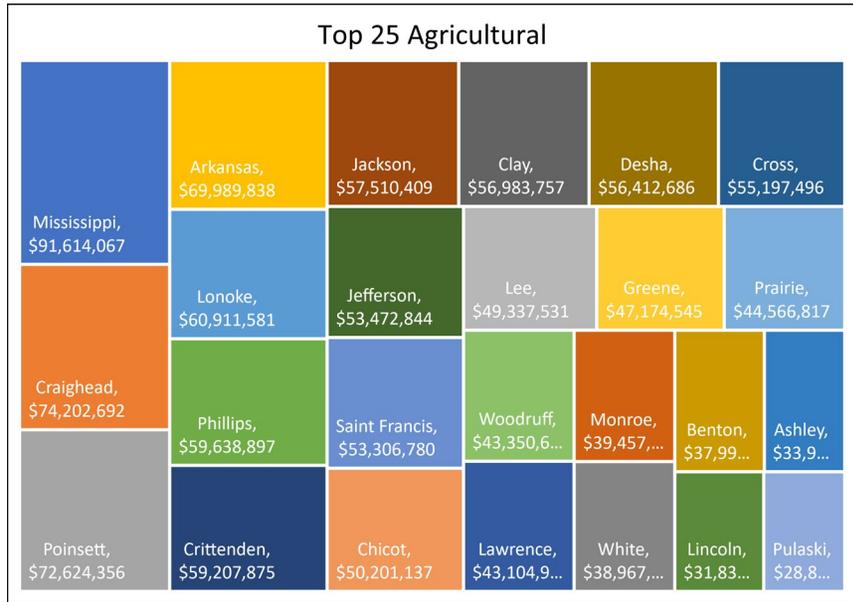
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<b>Commercial</b>	
Pulaski	\$ 2,434,729,535
Benton	\$ 1,530,424,324
Washington	\$ 1,110,715,679
Craighead	\$ 618,290,373
Sebastian	\$ 523,000,336
Faulkner	\$ 410,752,796
Garland	\$ 410,272,745
Saline	\$ 280,933,163
White	\$ 169,999,790
Pope	\$ 161,847,232
Crittenden	\$ 154,372,886
Baxter	\$ 122,761,918
Jefferson	\$ 118,425,473
Union	\$ 104,869,040
Lonoke	\$ 103,891,040
Miller	\$ 102,037,738
Crawford	\$ 93,841,697
Boone	\$ 86,658,335
Greene	\$ 78,096,360
Carroll	\$ 76,331,955
Independence	\$ 72,862,454
Mississippi	\$ 66,448,221
Arkansas	\$ 53,361,290
Cleburne	\$ 51,351,970
Clark	\$ 46,348,664



## Top 25 Taxable Value by Category 2023

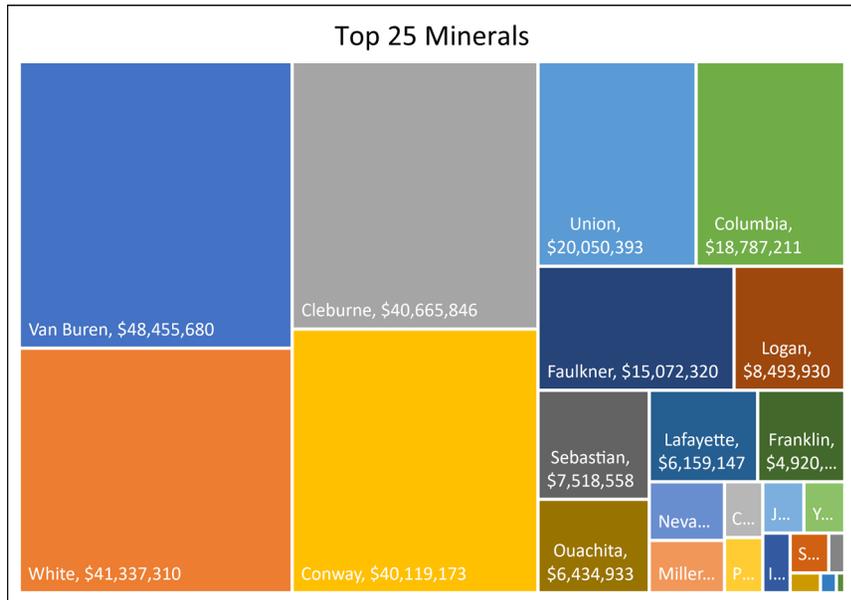
<b>Agricultural</b>		
Mississippi	\$	91,614,067
Craighead	\$	74,202,692
Poinsett	\$	72,624,356
Arkansas	\$	69,989,838
Lonoke	\$	60,911,581
Phillips	\$	59,638,897
Crittenden	\$	59,207,875
Jackson	\$	57,510,409
Clay	\$	56,983,757
Desha	\$	56,412,686
Cross	\$	55,197,496
Jefferson	\$	53,472,844
Saint Francis	\$	53,306,780
Chicot	\$	50,201,137
Lee	\$	49,337,531
Greene	\$	47,174,545
Prairie	\$	44,566,817
Woodruff	\$	43,350,674
Lawrence	\$	43,104,918
Monroe	\$	39,457,414
White	\$	38,967,893
Benton	\$	37,996,724
Ashley	\$	33,979,756
Lincoln	\$	31,839,499
Pulaski	\$	28,893,511



**Important note:**

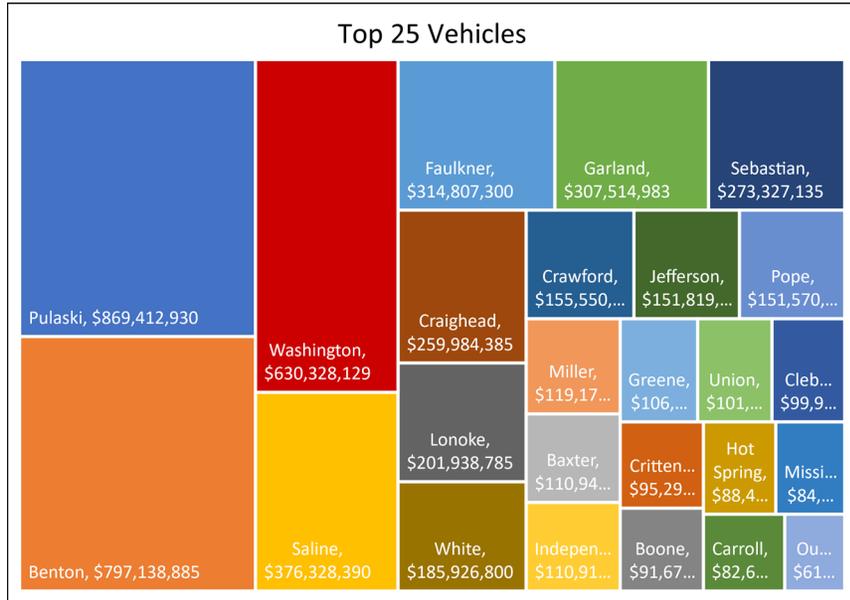
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<b>Mineral</b>		
Van Buren	\$	48,455,680
White	\$	41,337,310
Cleburne	\$	40,665,846
Conway	\$	40,119,173
Union	\$	20,050,393
Columbia	\$	18,787,211
Faulkner	\$	15,072,320
Logan	\$	8,493,930
Sebastian	\$	7,518,558
Ouachita	\$	6,434,933
Lafayette	\$	6,159,147
Franklin	\$	4,920,345
Nevada	\$	2,727,652
Miller	\$	2,440,626
Crawford	\$	1,314,566
Pope	\$	1,310,100
Johnson	\$	1,304,950
Yell	\$	1,284,350
Independence	\$	1,013,772
Scott	\$	958,002
Jackson	\$	387,254
Bradley	\$	379,325
Calhoun	\$	197,434
Ashley	\$	99,611
Chicot	\$	79,155



## Top 25 Taxable Value by Category 2023

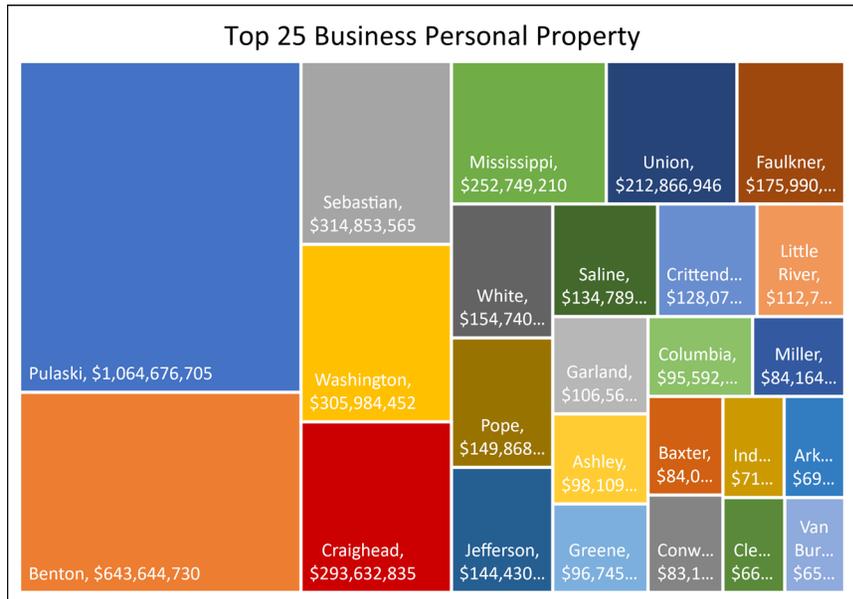
<b>Vehicles</b>		
Pulaski	\$	869,412,930
Benton	\$	797,138,885
Washington	\$	630,328,129
Saline	\$	376,328,390
Faulkner	\$	314,807,300
Garland	\$	307,514,983
Sebastian	\$	273,327,135
Craighead	\$	259,984,385
Lonoke	\$	201,938,785
White	\$	185,926,800
Crawford	\$	155,550,542
Jefferson	\$	151,819,353
Pope	\$	151,570,620
Miller	\$	119,172,554
Baxter	\$	110,948,830
Independence	\$	110,917,737
Greene	\$	106,433,945
Union	\$	101,825,235
Cleburne	\$	99,912,217
Crittenden	\$	95,293,600
Boone	\$	91,678,720
Hot Spring	\$	88,482,355
Mississippi	\$	84,699,580
Carroll	\$	82,669,490
Ouachita	\$	61,044,567



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<b>Business Personal Property</b>		
Pulaski	\$	1,064,676,705
Benton	\$	643,644,730
Sebastian	\$	314,853,565
Washington	\$	305,984,452
Craighead	\$	293,632,835
Mississippi	\$	252,749,210
Union	\$	212,866,946
Faulkner	\$	175,990,110
White	\$	154,740,695
Pope	\$	149,868,120
Jefferson	\$	144,430,096
Saline	\$	134,789,235
Crittenden	\$	128,073,410
Little River	\$	112,736,249
Garland	\$	106,563,433
Ashley	\$	98,109,456
Greene	\$	96,745,580
Columbia	\$	95,592,620
Miller	\$	84,164,012
Baxter	\$	84,018,950
Conway	\$	83,160,951
Independence	\$	71,022,984
Arkansas	\$	69,907,810
Cleburne	\$	66,999,721
Van Buren	\$	65,041,850



Total County Taxable Value by Year

County	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Arkansas	347,742,872	360,855,680	366,275,845	368,895,689	379,110,078	388,343,688	398,347,757	409,291,787	426,119,824	448,945,724
Ashley	356,162,179	362,060,624	375,271,843	375,525,650	374,348,337	392,014,041	361,321,927	364,054,369	374,155,173	378,834,927
Baxter	696,565,662	715,050,483	736,098,289	747,383,295	773,846,751	793,878,448	809,615,192	839,443,995	916,511,424	974,663,834
Benton	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	7,516,745,343	8,137,010,581
Boone	508,614,644	521,395,498	523,737,206	534,051,129	548,457,314	567,628,864	587,010,185	612,432,275	647,617,943	677,537,082
Bradley	122,656,861	122,083,478	133,193,510	126,577,658	129,077,188	130,291,604	129,959,440	136,492,003	141,945,481	147,521,252
Calhoun	96,100,159	95,488,104	105,282,514	111,496,114	111,141,079	111,039,544	120,607,659	135,412,179	140,273,649	159,132,584
Carroll	446,598,627	455,804,630	467,342,929	482,240,521	497,788,941	503,495,767	524,848,591	559,546,330	655,861,219	639,380,453
Chicot	135,008,099	143,706,151	148,824,162	149,993,704	157,799,328	161,003,203	172,933,630	182,864,040	192,285,395	200,762,693
Clark	289,026,076	288,515,848	294,227,693	293,851,271	301,090,462	308,056,762	318,910,387	326,850,000	346,080,200	370,851,000
Clay	198,034,227	206,558,349	212,006,930	216,746,565	225,687,744	235,922,808	247,961,959	259,789,931	270,008,784	282,078,211
Cleburne	686,950,477	701,473,505	707,806,257	676,464,480	669,733,930	677,189,124	674,325,165	694,106,646	774,544,867	840,509,743
Cleveland	88,913,669	91,863,894	95,319,030	96,911,592	98,291,738	97,820,035	102,274,537	107,163,182	112,915,255	116,915,933
Columbia	424,296,022	436,409,536	406,789,011	395,637,634	389,572,442	400,858,164	419,540,902	428,262,379	442,643,501	463,409,691
Conway	488,065,494	468,611,723	475,397,977	447,156,048	429,661,216	429,939,824	445,269,549	423,577,955	456,282,197	499,549,746
Craighead	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	2,427,142,087	2,594,537,020
Crawford	716,558,163	726,418,909	736,550,550	741,553,709	766,717,783	790,409,596	822,602,696	849,877,271	894,049,948	984,108,239
Crittenden	709,903,423	724,703,100	744,036,813	736,611,892	758,622,062	774,721,381	802,797,215	847,090,411	899,316,667	973,705,172
Cross	231,584,255	237,980,726	248,601,746	252,737,306	258,662,779	268,015,798	285,685,724	302,249,568	315,743,547	320,075,125
Dallas	84,095,145	86,752,845	88,218,515	89,781,170	90,433,699	89,948,069	91,286,569	94,127,949	97,295,549	97,376,369
Desha	195,884,817	208,472,689	215,331,738	217,933,057	227,549,359	235,760,036	248,148,839	255,314,444	266,266,564	277,698,246
Drew	216,205,808	223,075,366	229,434,033	246,025,040	244,375,152	251,215,915	264,100,096	284,606,250	291,854,283	305,391,401
Faulkner	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	2,319,452,587	2,464,585,558
Franklin	248,061,233	248,368,598	264,624,776	272,847,334	277,580,303	285,855,193	305,626,480	319,355,295	342,506,205	403,514,887
Fulton	138,460,705	140,467,215	140,106,958	143,273,406	146,094,582	149,069,679	153,714,614	164,162,532	175,560,904	183,293,864
Garland	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	2,418,234,227	2,599,568,129
Grant	216,312,525	226,526,268	229,009,208	234,306,869	240,004,861	245,927,422	259,344,893	278,038,933	302,620,123	321,591,531
Greene	533,970,243	553,274,829	572,114,290	597,370,150	621,872,546	638,393,696	669,747,215	718,869,408	766,191,619	801,288,859
Hempstead	411,284,147	412,378,879	412,834,462	416,667,146	419,128,951	422,670,622	426,530,620	435,183,597	455,917,615	467,817,466
Hot Spring	413,421,804	421,369,300	418,980,177	428,236,840	433,014,855	446,832,409	466,597,949	491,907,283	524,398,550	541,989,077
Howard	189,034,332	195,963,353	199,428,562	200,761,111	201,772,870	201,053,203	211,307,471	225,449,285	239,520,424	246,442,591
Independence	552,227,354	559,215,422	566,948,068	575,214,129	584,934,921	591,117,255	621,833,932	643,520,340	682,072,054	714,289,005
Izard	165,822,161	168,394,075	153,118,760	177,299,996	182,681,254	184,654,166	185,649,349	193,925,839	209,360,083	206,775,713
Jackson	219,979,672	221,907,419	226,056,165	231,868,070	239,717,099	251,171,059	268,640,933	287,700,097	300,303,023	314,379,299
Jefferson	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	1,077,155,526	1,145,886,207
Johnson	275,371,050	284,810,003	293,858,034	299,719,591	323,737,900	333,237,274	342,959,766	374,021,426	392,070,585	392,535,115
Lafayette	93,962,272	99,002,268	101,756,402	96,439,475	98,485,250	96,629,291	96,988,698	99,851,583	108,866,383	118,265,534

Total County Taxable Value by Year

County	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Lawrence	188,138,496	193,535,463	204,681,011	207,911,199	218,437,875	229,185,970	241,887,509	254,601,723	270,801,929	289,172,900
Lee	126,280,929	132,123,567	136,053,717	139,492,321	140,878,175	143,466,233	148,954,355	154,798,108	156,755,011	159,921,184
Lincoln	118,653,817	119,748,807	127,178,168	129,202,556	131,613,060	133,531,541	143,573,067	151,221,374	159,155,904	165,185,936
Little River	254,674,069	258,349,995	256,182,113	292,815,409	292,361,798	294,530,259	284,208,317	299,035,731	299,035,731	309,726,397
Logan	262,800,700	262,286,190	274,344,376	284,951,828	290,893,649	294,769,553	300,517,391	311,167,404	326,359,781	339,245,661
Lonoke	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	1,233,096,010	1,288,417,341
Madison	187,374,097	194,075,721	195,040,809	198,144,216	203,515,906	213,096,897	229,531,408	249,260,671	266,727,198	283,060,263
Marion	218,664,488	222,379,436	225,234,972	232,178,065	237,853,863	245,261,196	251,592,379	269,734,191	289,647,200	305,471,378
Miller	507,207,047	512,717,945	535,115,510	547,435,797	556,203,859	573,695,611	623,430,279	656,412,155	717,562,690	730,699,307
Mississippi	578,931,396	662,711,620	670,102,348	678,830,216	693,267,812	723,931,511	744,587,537	771,178,546	832,056,581	878,853,555
Monroe	113,159,000	118,227,860	120,415,225	122,891,110	125,036,473	126,825,839	132,332,333	140,170,290	149,375,831	155,708,279
Montgomery	119,216,729	121,212,138	123,768,704	126,458,701	127,914,139	132,751,053	137,425,300	142,840,375	149,644,815	166,387,039
Nevada	108,773,032	96,436,284	97,280,673	99,965,628	103,216,773	105,033,419	110,671,888	116,398,767	118,450,934	118,467,003
Newton	87,295,134	87,825,020	91,535,371	95,076,218	99,130,906	97,306,477	102,541,562	105,848,592	114,183,518	122,362,738
Ouachita	254,902,973	253,598,723	263,339,387	261,529,848	262,650,820	264,636,862	269,773,293	280,526,039	295,516,426	307,429,681
Perry	102,753,848	104,554,017	106,806,108	106,965,277	109,507,752	112,074,447	116,891,652	122,816,632	134,039,327	142,521,447
Phillips	215,251,086	227,806,711	226,347,690	239,609,567	233,548,724	239,171,488	241,865,295	277,446,787	253,020,076	257,751,916
Pike	133,222,856	135,618,928	139,877,314	140,458,014	144,552,198	148,321,473	154,496,632	162,851,587	177,584,785	189,749,807
Poinsett	275,008,989	281,038,307	293,193,581	297,152,851	317,124,502	316,894,595	337,777,622	347,866,017	373,811,622	407,569,312
Polk	229,867,360	232,592,806	240,390,199	242,484,881	248,253,907	257,798,229	271,004,362	281,794,542	300,609,102	319,096,747
Pope	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	1,554,641,231	1,628,022,425
Prairie	120,825,399	124,036,870	128,653,988	133,402,418	139,331,162	142,384,174	150,865,244	158,832,978	168,289,122	172,901,775
Pulaski	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	9,270,092,232	9,868,618,582
Randolph	191,391,217	195,728,813	205,518,539	236,050,510	245,691,345	263,526,795	275,335,290	286,539,336	297,258,501	305,724,643
Saint Francis	245,668,707	256,641,985	262,290,420	267,479,560	283,978,405	292,369,845	299,380,300	308,968,300	326,034,908	340,461,474
Saline	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	2,410,026,521	2,603,401,592
Scott	103,182,320	103,587,004	104,061,574	105,263,571	107,987,323	112,122,632	112,997,337	117,207,659	123,226,240	130,293,512
Searcy	85,884,364	86,654,612	91,130,277	90,264,378	92,585,078	92,849,426	94,841,809	98,609,176	107,489,777	113,496,508
Sebastian	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	2,376,949,622	2,457,949,070
Sevier	167,919,548	166,679,299	169,147,656	176,154,339	180,157,888	182,816,305	200,000,802	202,368,289	214,367,089	224,193,951
Sharp	199,169,819	192,982,749	200,616,469	206,421,185	212,830,795	216,536,335	230,200,289	241,616,230	255,438,137	275,773,495
Stone	157,045,288	158,927,234	157,788,412	160,906,266	164,148,202	169,391,304	172,633,797	182,630,474	194,366,609	202,936,024
Union	719,148,876	733,678,605	734,672,166	913,839,271	927,241,833	941,004,225	961,623,808	973,781,156	1,020,280,927	1,071,517,471
Van Buren	531,181,805	484,014,336	457,339,639	405,239,126	383,799,081	377,677,341	369,140,873	370,408,544	387,083,809	408,239,914
Washington	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	5,254,838,874	5,987,800,849
White	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	1,407,472,535	1,476,861,315
Woodruff	138,427,178	141,975,510	145,160,725	149,299,331	158,412,891	160,483,405	163,402,030	167,531,812	169,844,775	177,958,448
Yell	228,007,460	231,295,085	231,940,155	242,443,200	243,438,230	247,507,467	255,053,582	265,917,910	278,361,936	309,795,854
State Totals	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	61,353,386,034	65,504,962,654

## AVERAGE MILLAGE BY COUNTY

### Approved in School Elections 2023

County	Average School District Millage	Rank	Average City Total	Rank	Average County Total	Rank	Average Overall Total	Rank
Arkansas	39.74	25	4.07	43	9.15	18	51.33	19
Ashley	38.89	34	5.49	6	7.21	53	49.94	29
Baxter	34.46	67	4.91	20	8.50	35	45.91	58
Benton	43.79	3	4.82	22	8.19	45	55.93	2
Boone	37.26	49	3.77	55	5.60	68	45.12	62
Bradley	40.93	11	3.80	52	9.40	16	52.23	12
Calhoun	36.44	57	5.35	7	8.30	42	47.80	42
Carroll	36.50	56	4.38	31	10.00	5	47.75	43
Chicot	38.16	38	3.20	60	10.00	5	49.53	32
Clark	43.11	4	5.06	15	7.10	54	52.93	8
Clay	34.79	66	4.99	18	10.00	5	48.53	39
Cleburne	35.99	61	4.68	24	5.10	70	43.10	69
Cleveland	38.24	37	3.90	50	9.00	19	48.54	38
Columbia	35.33	64	4.80	23	9.00	19	47.00	48
Conway	38.94	33	4.63	26	9.80	10	50.43	22
Craighead	38.59	36	2.23	68	6.86	55	46.79	52
Crawford	41.57	10	3.55	58	7.30	51	51.24	20
Crittenden	44.23	1	4.35	32	5.36	69	53.25	7
Cross	39.93	22	4.14	36	9.50	13	51.79	16
Dallas	40.83	12	2.90	61	8.30	42	50.37	24
Desha	40.32	16	4.10	39	8.40	37	51.33	18
Drew	40.52	15	2.12	69	5.70	65	47.18	46
Faulkner	39.90	23	3.84	51	8.30	41	50.31	25
Franklin	37.70	43	4.98	19	9.40	15	49.59	31
Fulton	33.25	73	4.27	33	6.00	61	41.97	71
Garland	40.55	14	0.93	74	3.60	73	44.49	64
Grant	39.33	29	3.63	57	9.00	19	50.14	26
Greene	36.61	54	2.33	66	5.60	67	43.61	66
Hempstead	34.10	71	4.49	29	9.00	19	46.09	56
Hot Spring	42.07	8	4.42	30	9.00	19	52.72	10
Howard	37.38	47	4.15	35	6.60	56	45.82	59
Independence	39.16	31	3.97	48	8.60	33	50.09	27
Izard	37.91	41	4.08	41	7.70	48	48.11	41
Jackson	36.72	53	4.07	42	9.00	19	48.77	37
Jefferson	40.76	13	7.64	1	9.21	17	55.06	3
Johnson	39.72	26	4.02	44	10.30	4	51.87	15
Lafayette	34.33	68	5.30	11	9.00	19	46.87	51
Lawrence	35.72	63	1.34	73	9.00	19	45.66	60
Lee	29.69	75	5.17	13	8.40	39	41.96	72
Lincoln	39.15	32	4.50	28	9.00	19	50.40	23
Little River	39.20	30	1.88	71	6.20	60	46.23	55
Logan	38.16	39	2.70	63	7.90	46	47.48	44
Lonoke	42.71	5	3.97	47	6.40	57	51.45	17
Madison	37.22	50	2.85	62	9.00	19	47.17	47
Marion	36.44	58	4.60	27	8.90	31	47.43	45
Miller	41.93	9	7.13	2	8.80	32	54.29	5

## AVERAGE MILLAGE BY COUNTY

### Approved in School Elections 2023

County	Average School District Millage	Rank	Average City Total	Rank	Average County Total	Rank	Average Overall Total	Rank
Mississippi	40.26	17	4.14	38	9.70	12	52.87	9
Monroe	39.33	28	4.19	34	8.40	37	49.82	30
Montgomery	33.18	74	3.80	53	8.30	42	43.85	65
Nevada	40.22	18	5.00	16	11.00	1	54.40	4
Newton	36.22	60	3.75	56	9.00	19	46.33	54
Ouachita	37.65	44	5.83	5	8.36	40	49.20	35
Perry	38.14	40	3.77	54	8.60	33	49.38	34
Phillips	39.45	27	5.33	9	10.70	3	53.71	6
Pike	40.21	19	4.65	25	3.30	74	46.05	57
Poinsett	38.76	35	4.14	36	5.81	64	46.94	49
Polk	37.89	42	2.08	70	5.70	65	44.98	63
Pope	42.26	7	0.52	75	4.50	71	46.88	50
Prairie	35.88	62	5.00	16	10.00	5	48.38	40
Pulaski	44.13	2	6.76	3	9.50	14	58.28	1
Randolph	34.29	70	2.45	65	6.00	61	41.51	73
Saint Francis	34.79	65	3.20	59	6.20	59	43.45	67
Saline	39.98	21	4.01	45	9.70	11	51.88	14
Scott	36.90	52	5.15	14	2.80	75	41.17	75
Searcy	36.60	55	2.60	64	11.00	1	48.90	36
Sebastian	40.10	20	5.89	4	8.45	36	52.38	11
Sevier	37.20	51	4.08	40	7.30	51	46.35	53
Sharp	34.33	69	3.99	46	5.85	63	42.43	70
Stone	33.52	72	1.80	72	7.30	49	41.42	74
Union	39.89	24	5.34	8	7.87	47	51.05	21
Van Buren	36.35	59	3.95	49	7.30	50	45.23	61
Washington	42.37	6	4.85	21	6.37	58	52.19	13
White	37.58	46	2.29	67	4.10	72	43.15	68
Woodruff	37.59	45	5.28	12	9.80	9	50.03	28
Yell	37.26	48	5.33	9	9.00	19	49.46	33

**State Averages                      38.27                                      4.09                                      7.91                                      48.50**

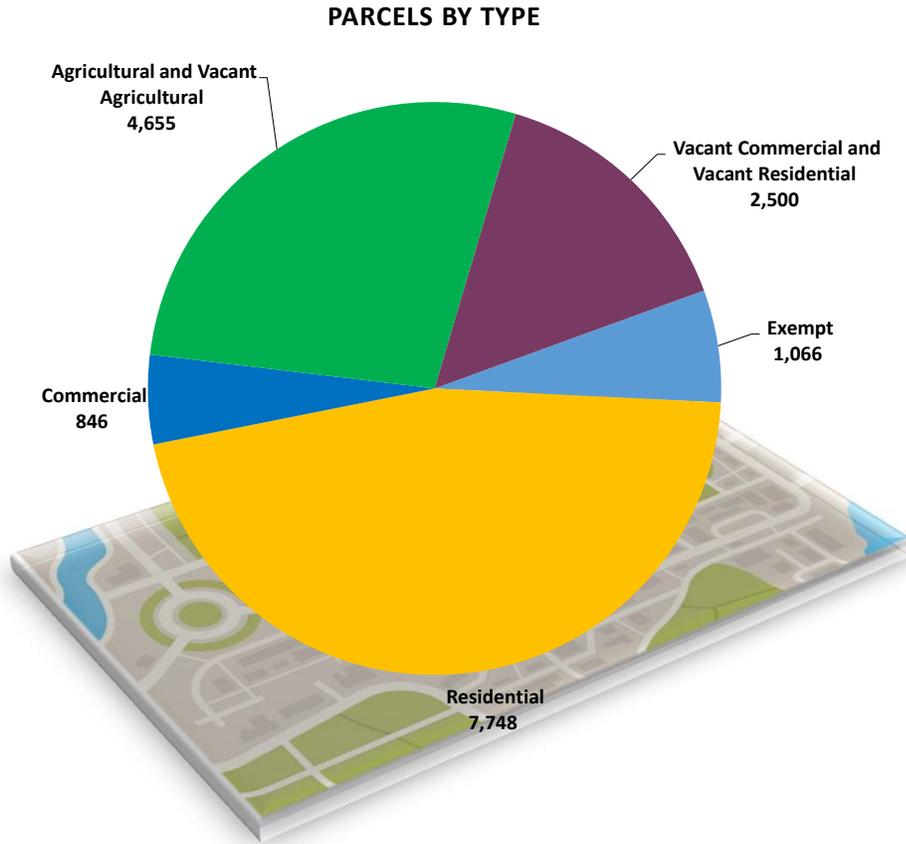
**Note: Average of per County average**

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

# Arkansas County

Assessor	The Honorable Marcia Theis
Parcels (Reappraisal)*	15,571
Current Reappraisal Cycle Ends	2027
Current Reappraisal Cycle Duration (Years)	4
Agricultural Region	Delta
Reappraisal Contractor	Delta Mass Appraisal

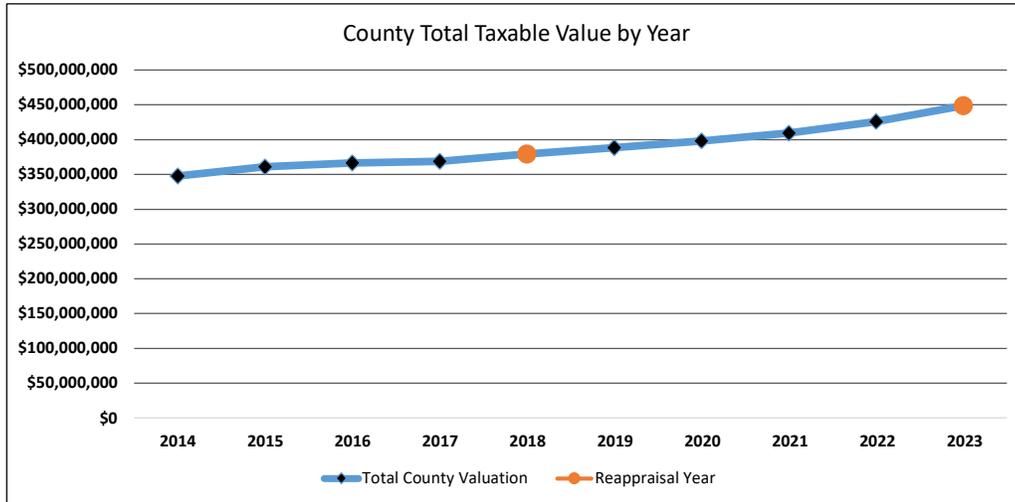
In house counties perform their own field work, data entry, valuation, and more.  
Some In-House counties may contract out their appraisal manager position.  
Those appear in ().



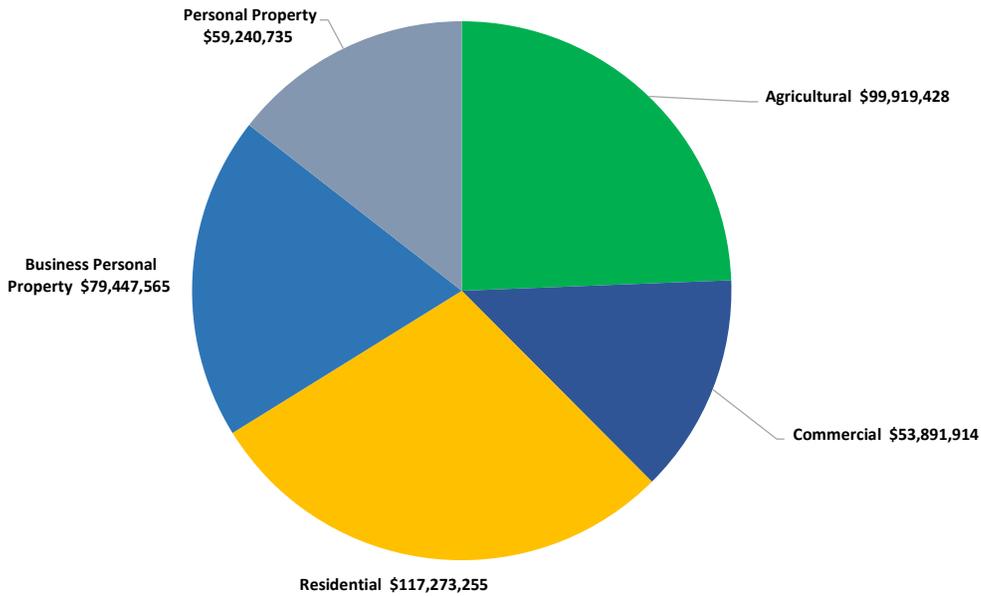
Important note:  
Groupings and categorization of parcel counts and category values are for property tax purposes only.  
Any comparison to other professional or statistical data should not be used for informational or decision making purposes.

\*Parcels (Reappraisal) varies from pie chart totals due to the way parcels are counted by ACD for the contracting process for cost saving measures.  
Some counties group Industrial and Commercial parcels. Future reports will have them separate for all counties.  
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Arkansas  
County cont.



**2023 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	39.74	25	4.07	43	9.15	18	51.33	19

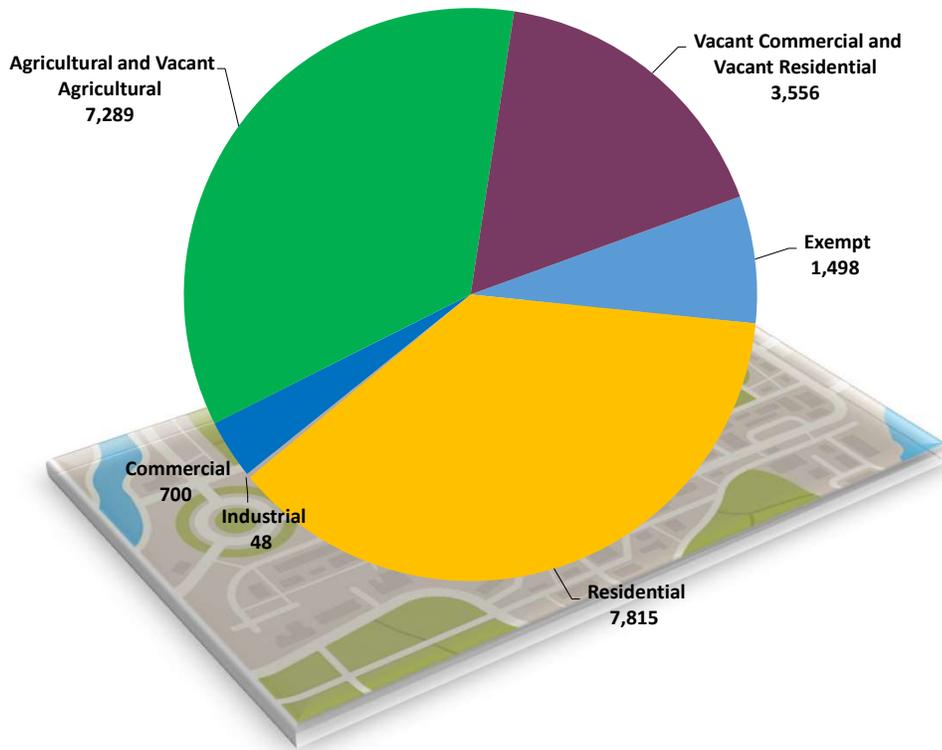
More detailed information on millages is available at <https://www.arkansasassessment.com/>  
[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Ashley County

<b>Assessor</b>	<b>The Honorable Beth Rush</b>
<b>Parcels (Reappraisal)*</b>	<b>19,207</b>
<b>Current Reappraisal Cycle Ends</b>	<b>2027</b>
<b>Current Reappraisal Cycle Duration (Years)</b>	<b>4</b>
<b>Agricultural Region</b>	<b>Southwest</b>
<b>Reappraisal Contractor</b>	<b>Delta Mass Appraisal</b>

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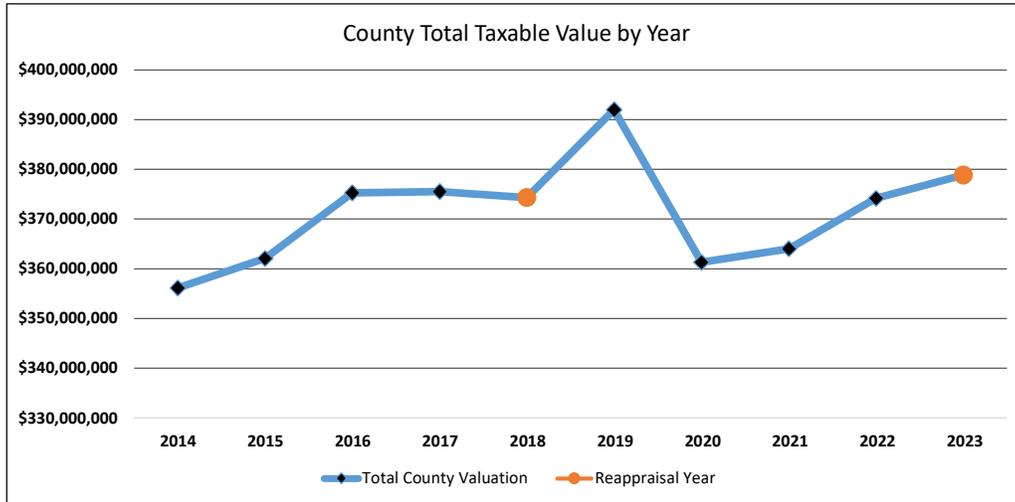
## PARCELS BY TYPE



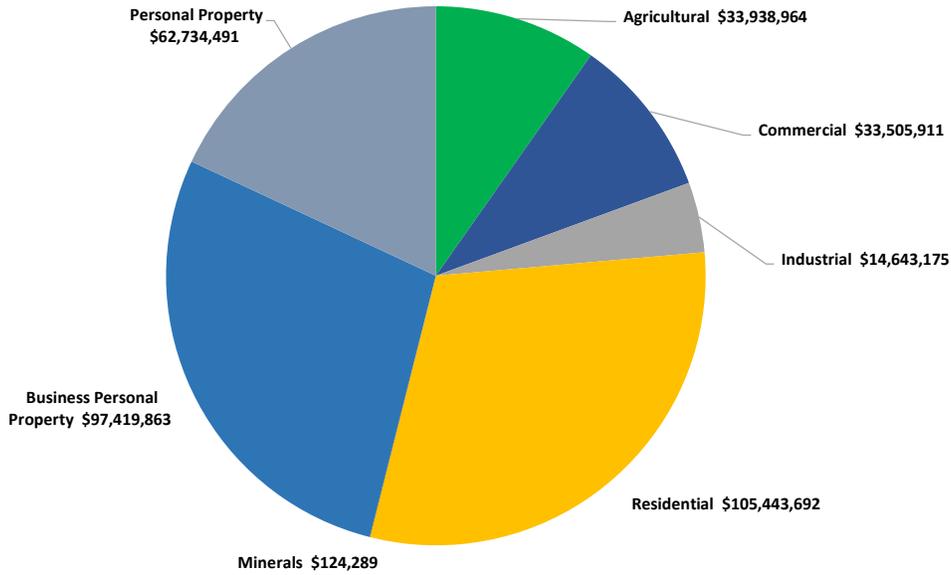
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Ashley  
County cont.



**2023 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	34	5.49	6	7.21	53	49.94	29

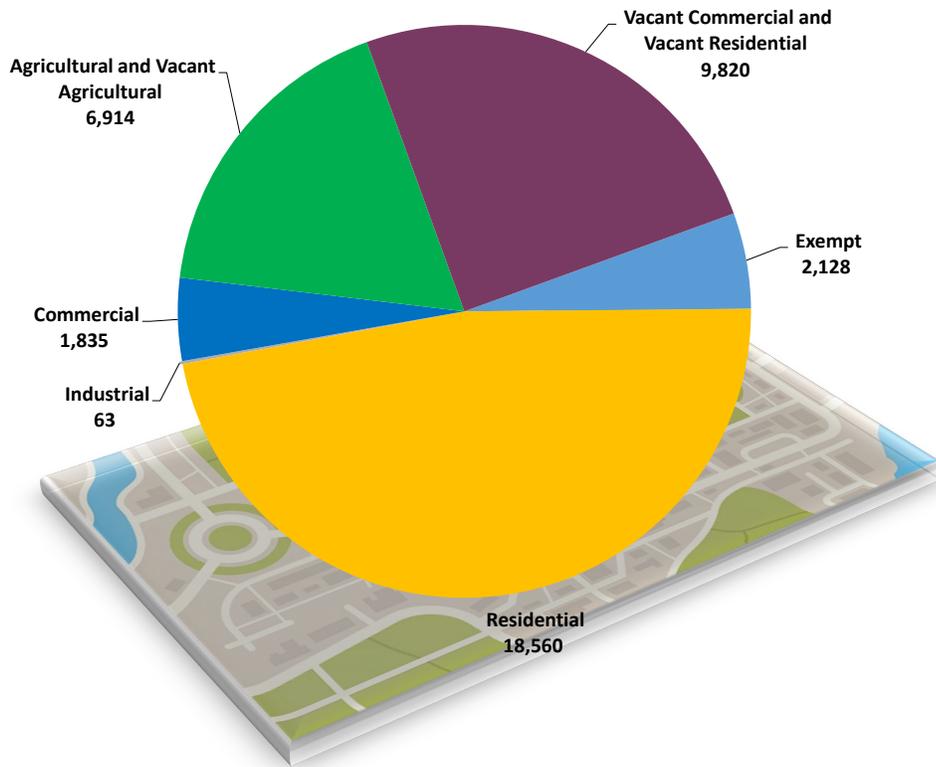
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Baxter County

<b>Assessor</b>	<b>The Honorable Jayme Nicholson</b>
<b>Parcels (Reappraisal)*</b>	<b>36,881</b>
<b>Current Reappraisal Cycle Ends</b>	<b>2026</b>
<b>Current Reappraisal Cycle Duration (Years)</b>	<b>4</b>
<b>Agricultural Region</b>	<b>Ozark</b>
<b>Reappraisal Contractor</b>	<b>Total Assessment Solutions Corp</b>

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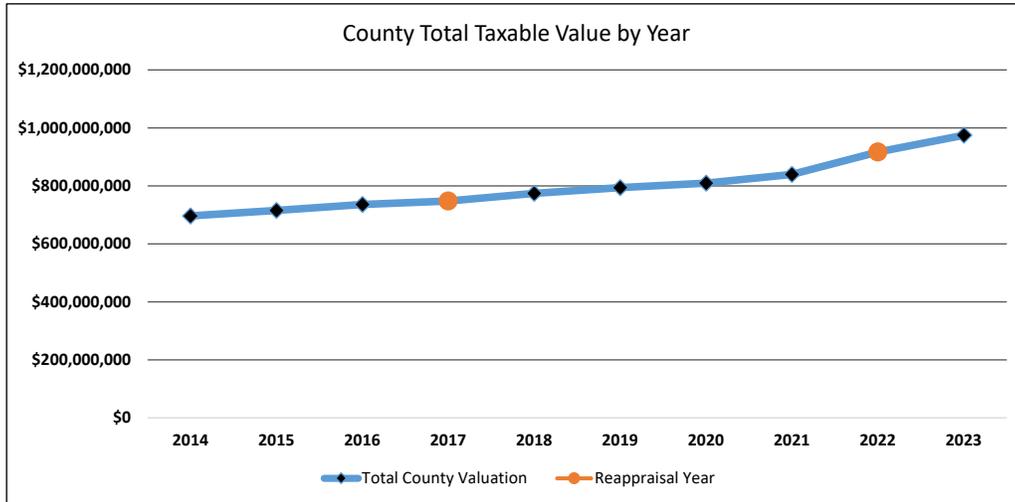
## PARCELS BY TYPE



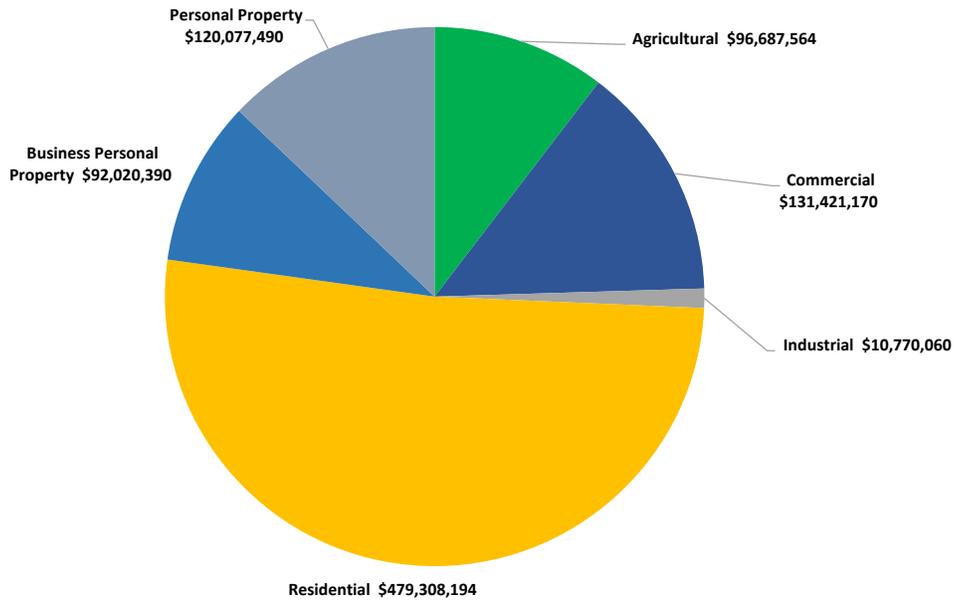
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Baxter  
County cont.



**2023 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	67	4.91	20	8.50	35	45.91	58

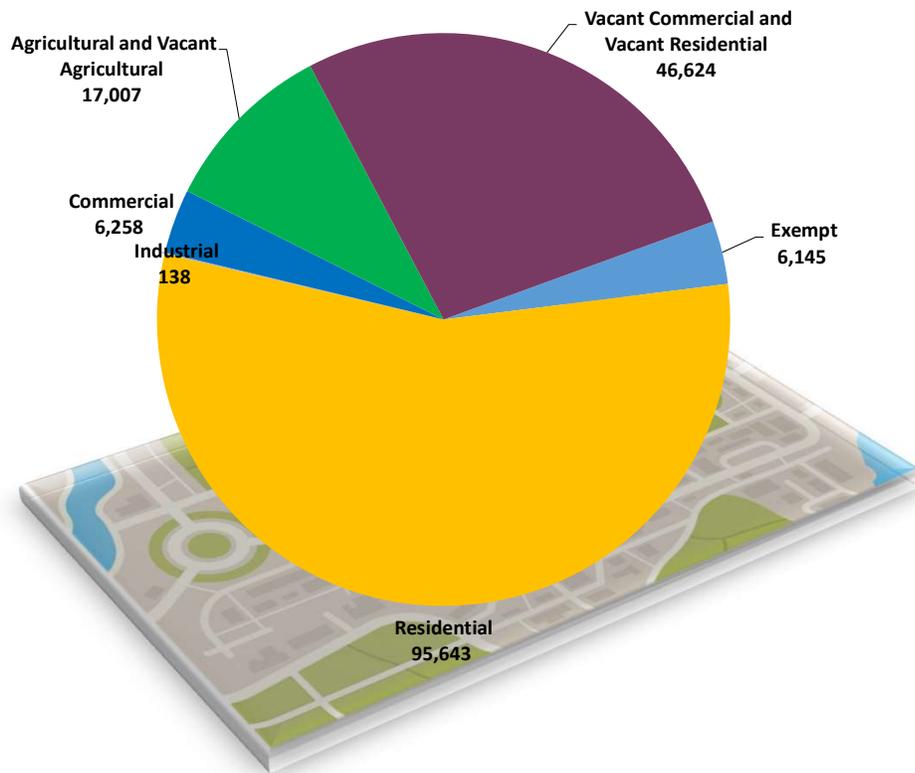
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Benton County

<b>Assessor</b>	<b>The Honorable Roderick Grieve</b>
<b>Parcels (Reappraisal)*</b>	<b>156,097</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>In-House</b>

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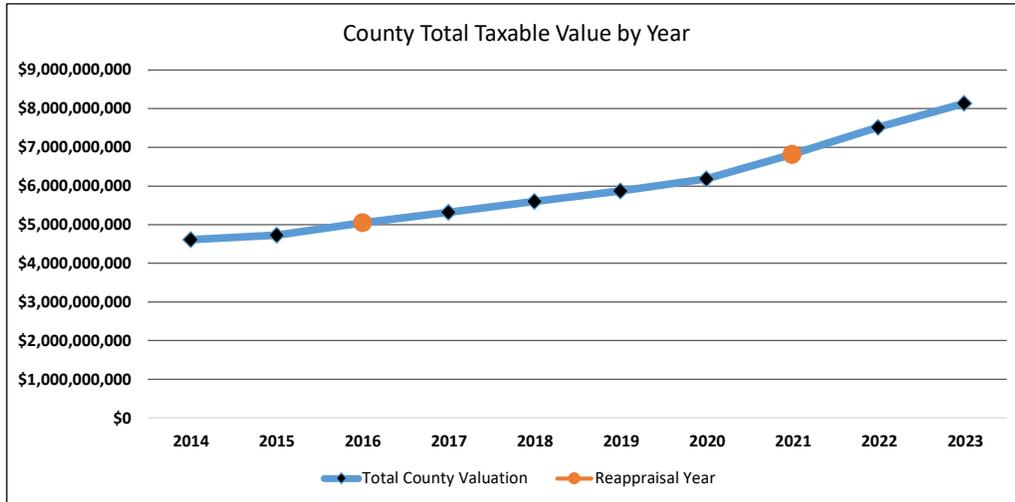
## PARCELS BY TYPE



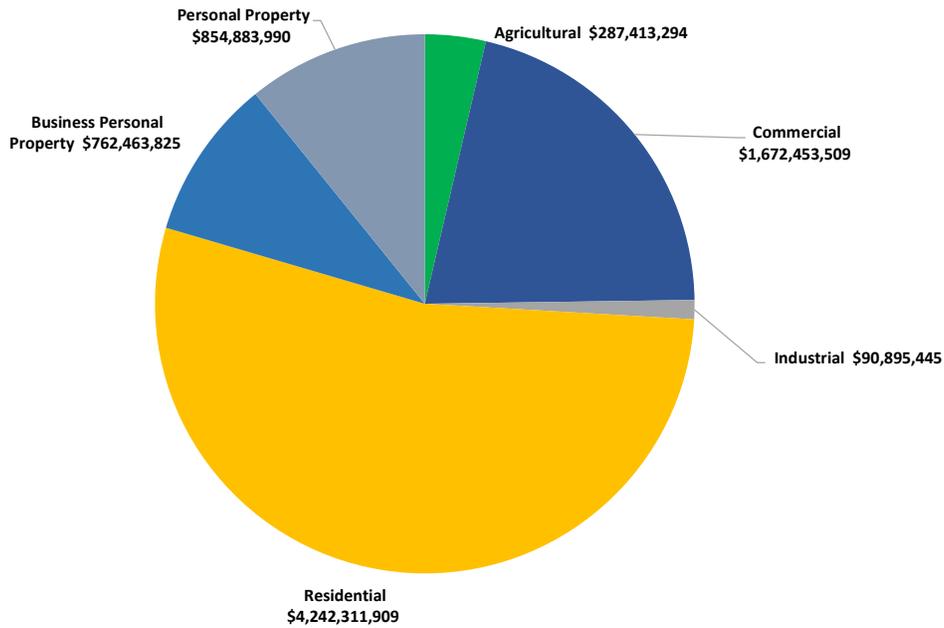
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Benton  
County cont.



**2023 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	43.79	3	4.82	22	8.19	45	55.93	2

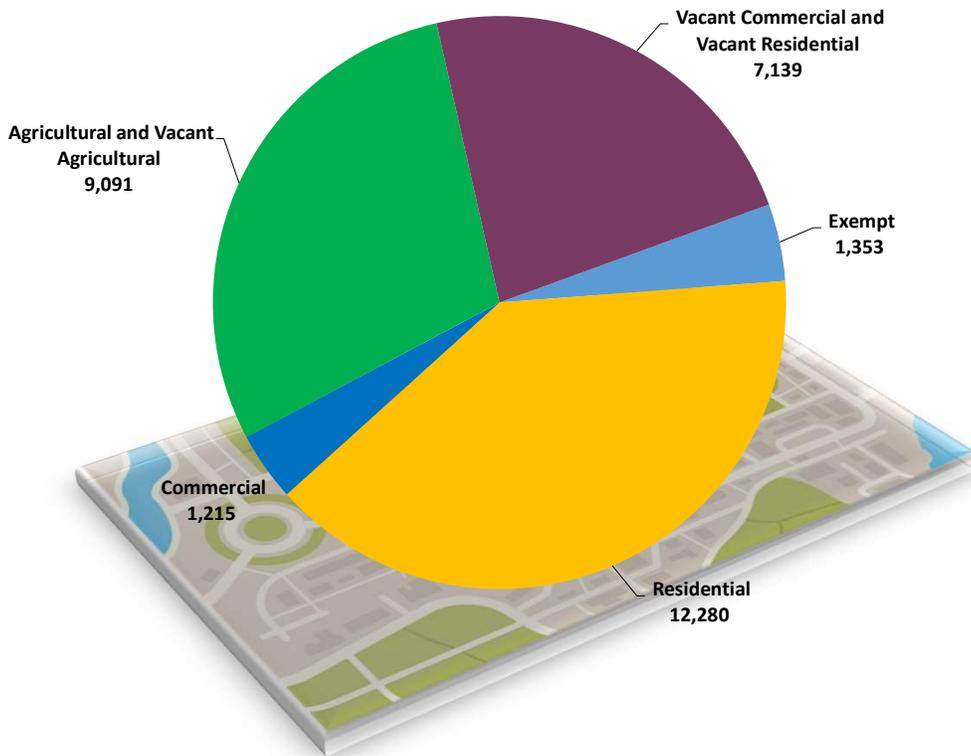
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# 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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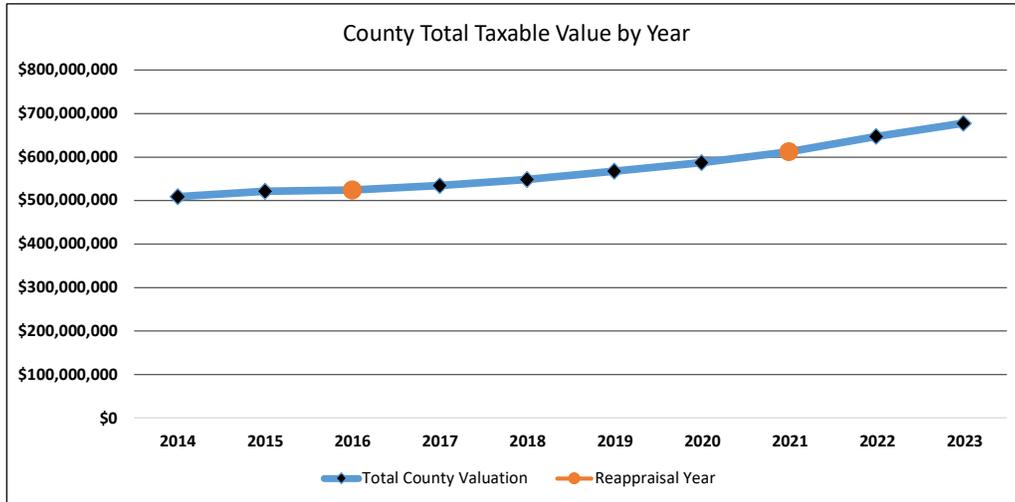
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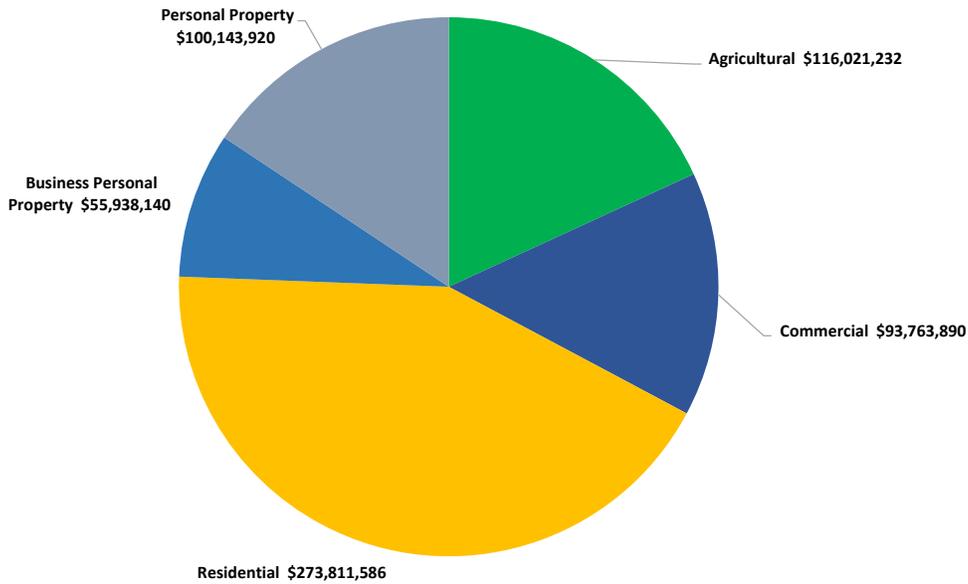
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Boone  
County cont.



**2023 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	49	3.77	55	5.60	68	45.12	62

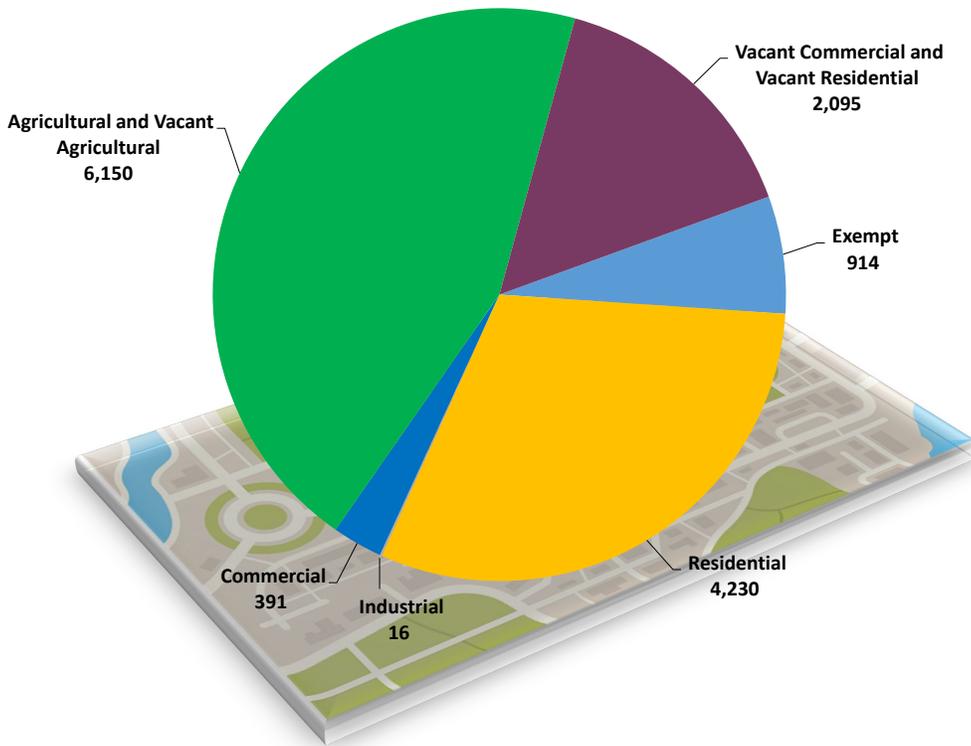
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Bradley County

<b>Assessor</b>	<b>The Honorable Stephanie Bigham</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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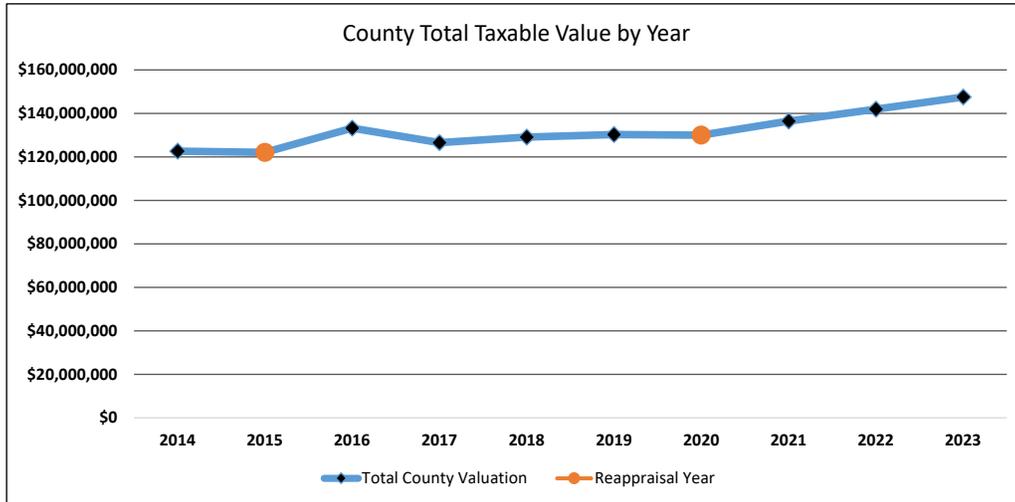
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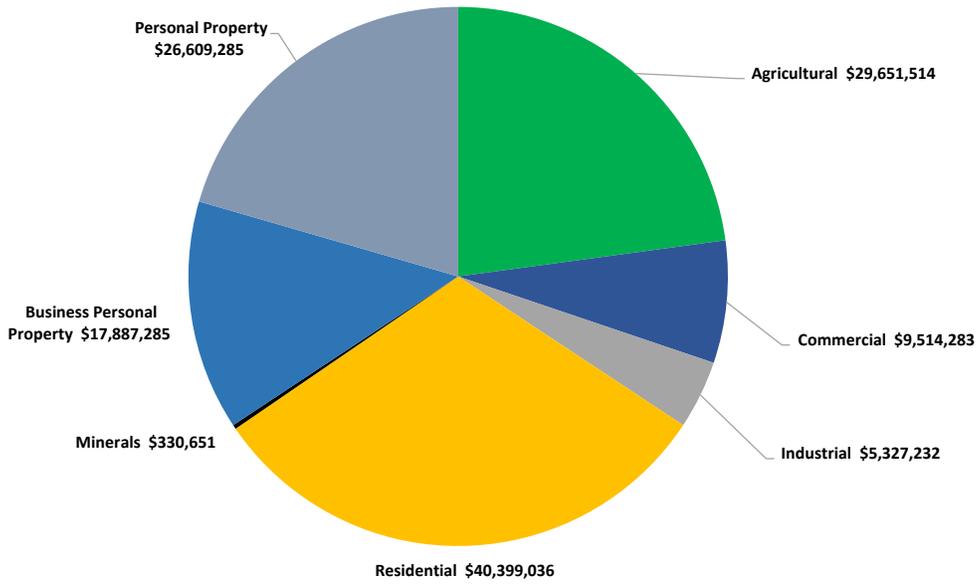
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Bradley  
County cont.



**2023 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	11	3.80	52	9.40	16	52.23	12

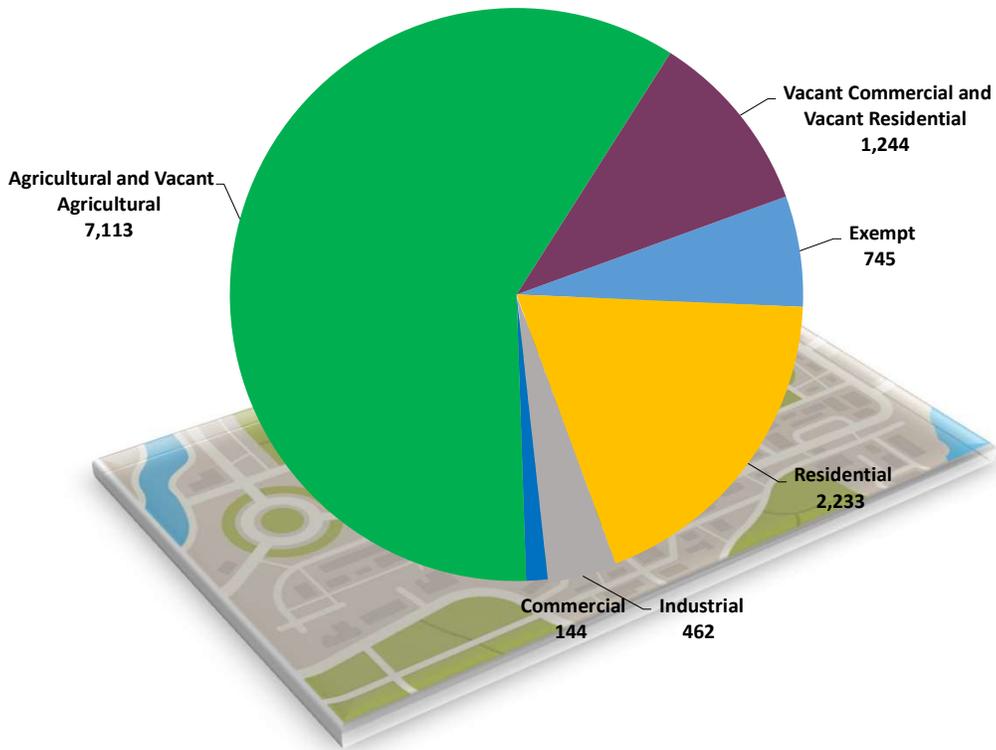
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# Calhoun County

<b>Assessor</b>	<b>The Honorable Teresa Carter</b>
<b>Parcels (Reappraisal)*</b>	<b>9,679</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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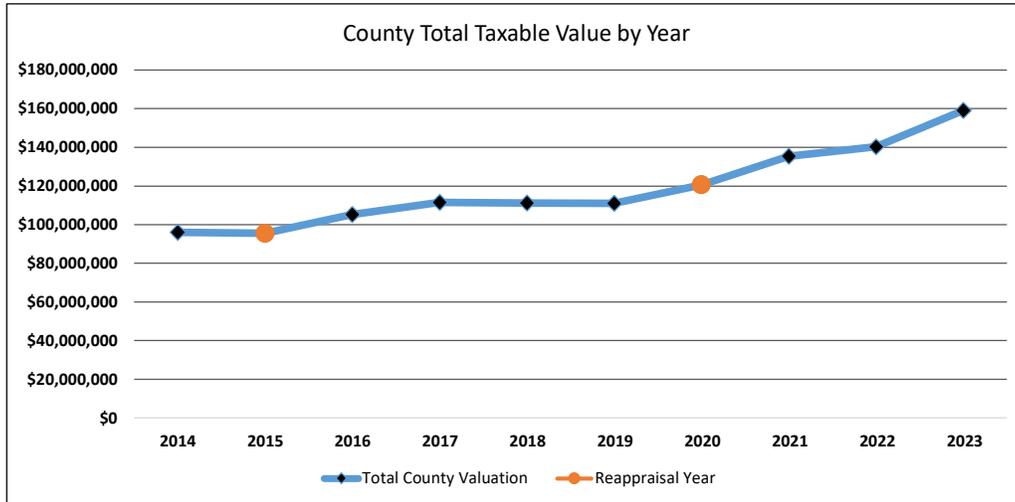
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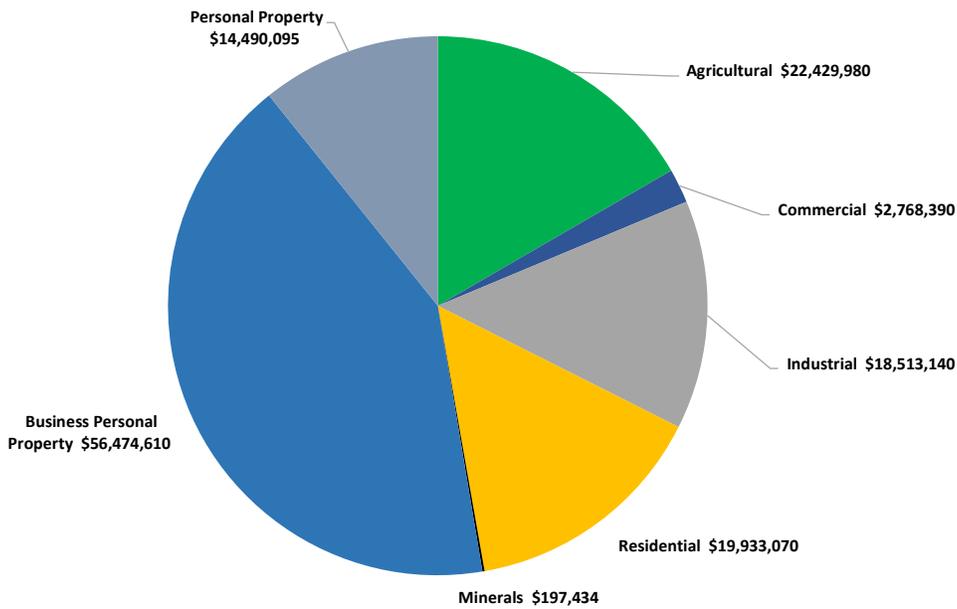
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Calhoun  
County cont.



**2023 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	57	5.35	7	8.30	42	47.80	42

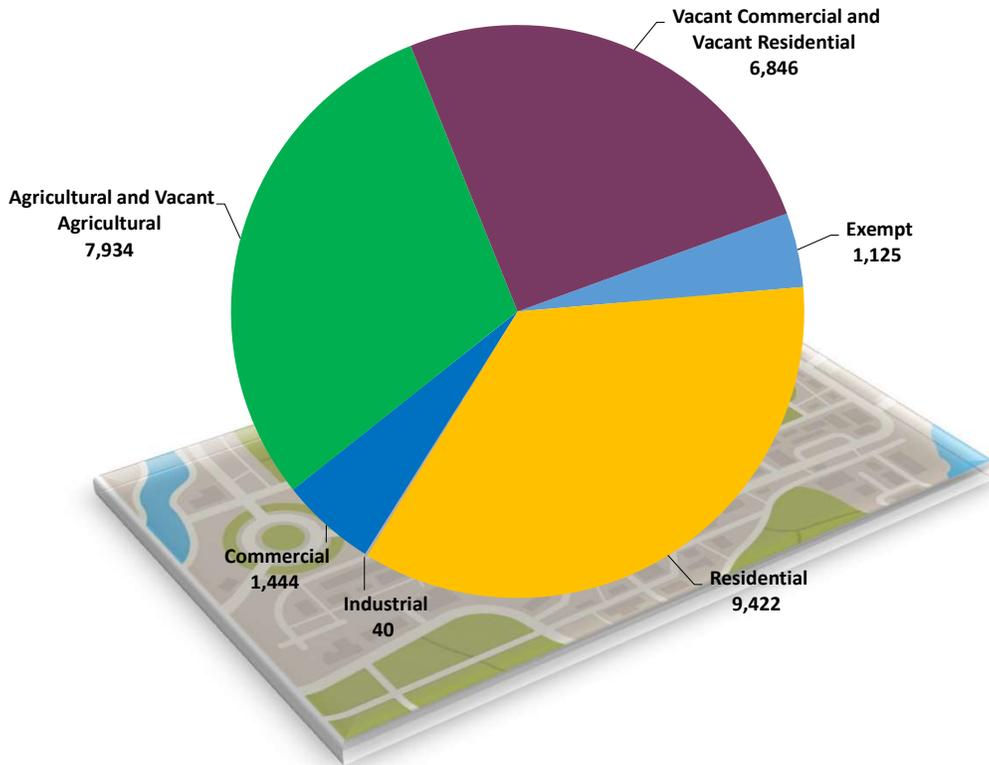
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Carroll County

Assessor	The Honorable Jeannie Davidson
Parcels (Reappraisal)*	25,619
Current Reappraisal Cycle Ends	2025
Current Reappraisal Cycle Duration (Years)	3
Agricultural Region	Ozark
Reappraisal Contractor	Arkansas CAMA Technology

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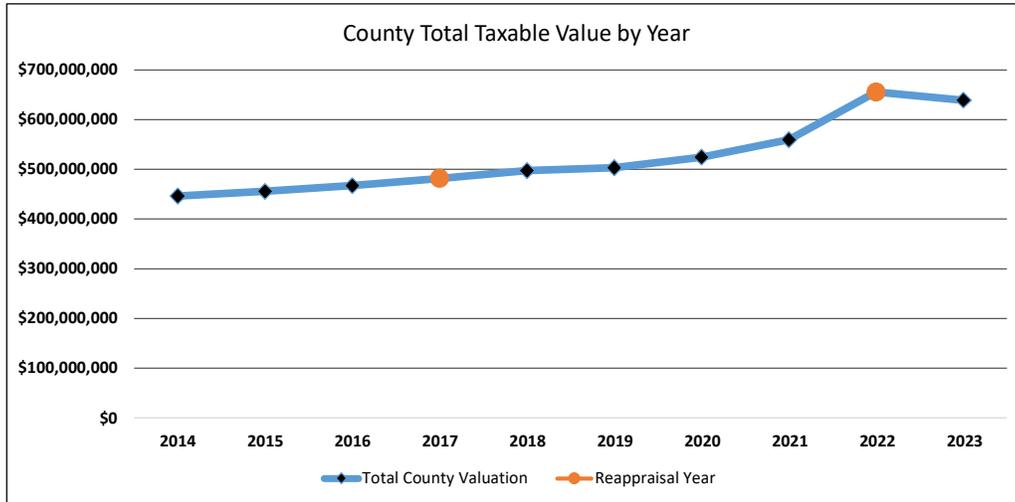
## PARCELS BY TYPE



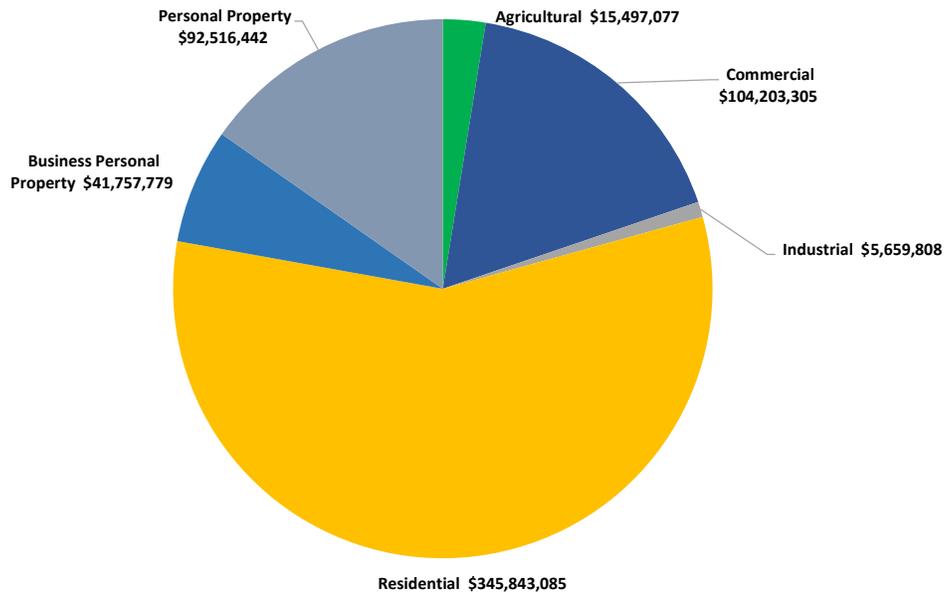
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Carroll  
County cont.



**2023 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	36.50	56	4.38	31	10.00	5	47.75	43

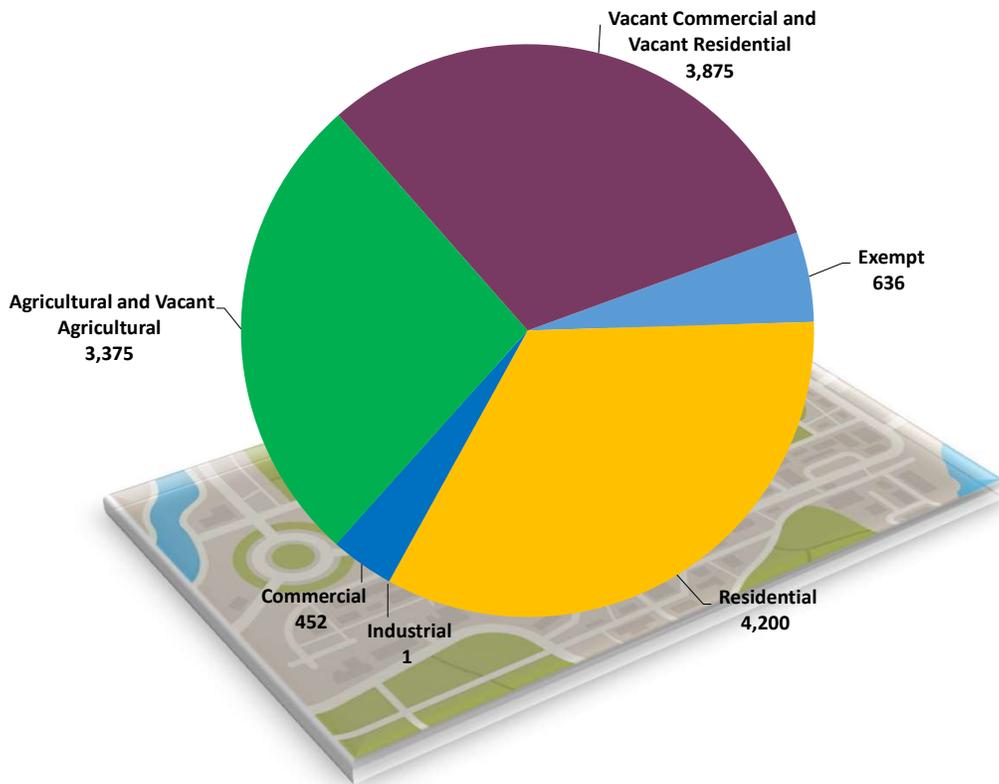
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Chicot County

<b>Assessor</b>	<b>The Honorable Faye Tate</b>
<b>Parcels (Reappraisal)*</b>	<b>11,792</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>Delta</b>
<b>Reappraisal Contractor</b>	<b>Total Assessment Solutions Corp</b>

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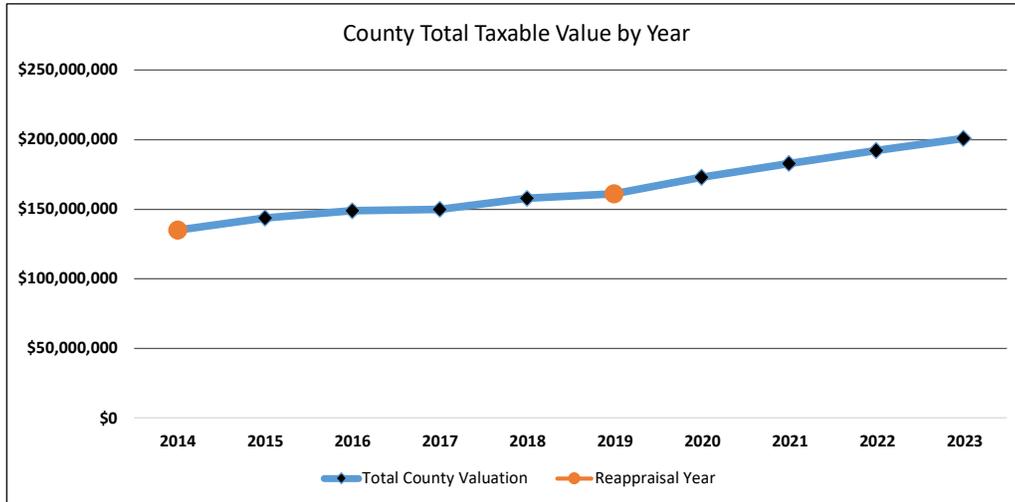
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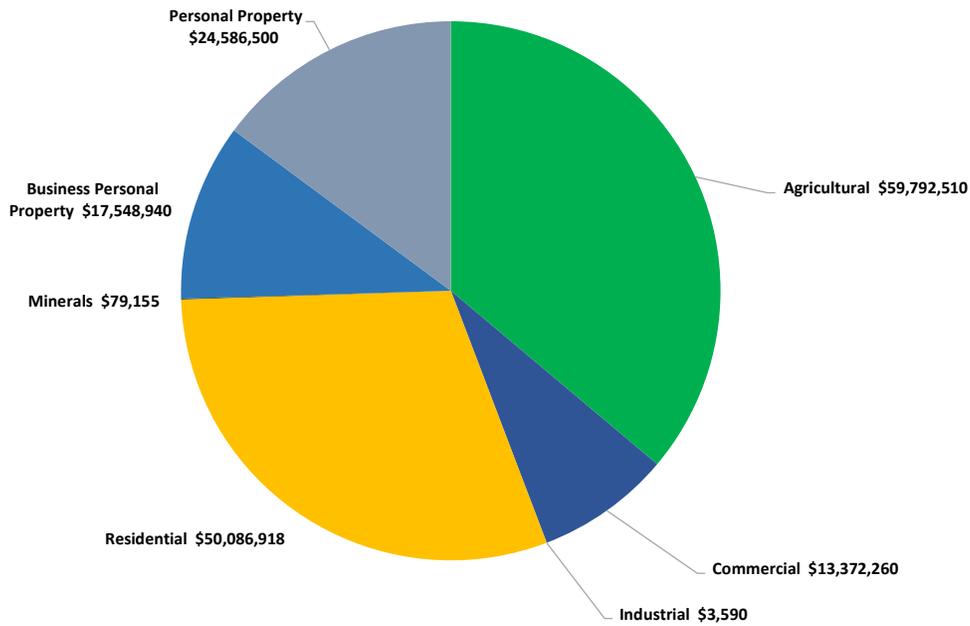
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Chicot  
County cont.



### 2023 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	38	3.20	60	10.00	5	49.53	32

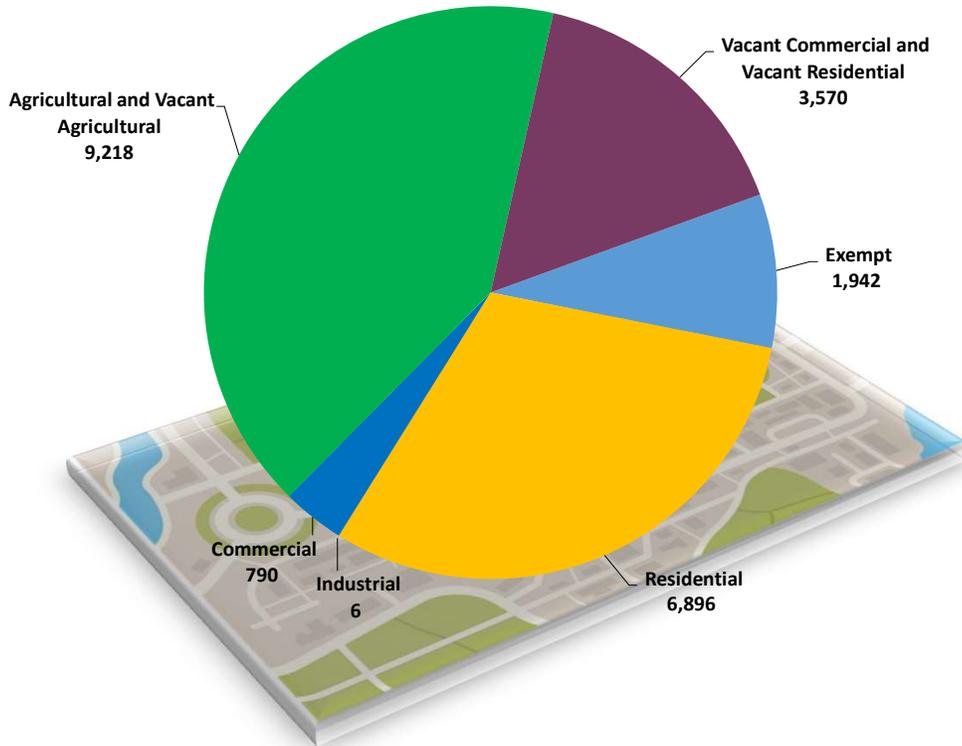
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# Clark County

<b>Assessor</b>	<b>The Honorable Mona Vance</b>
<b>Parcels (Reappraisal)*</b>	<b>20,022</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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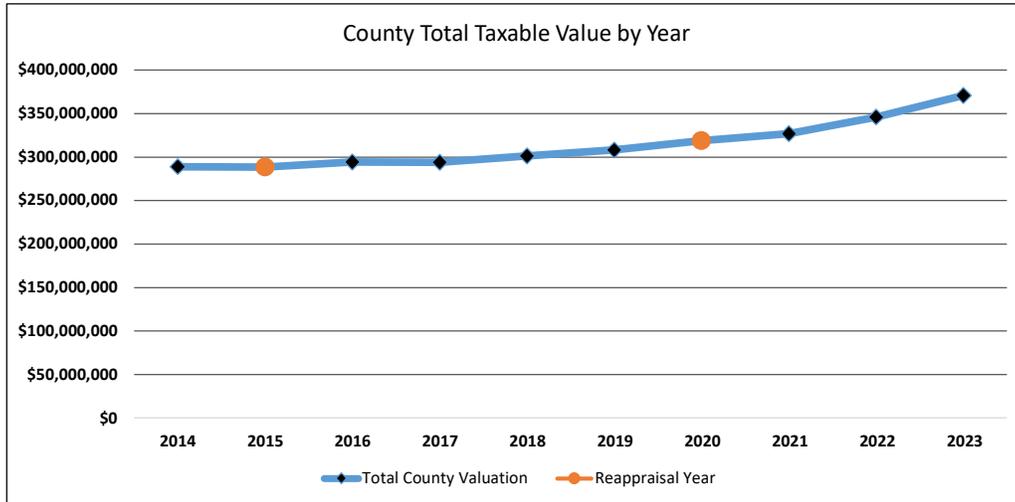
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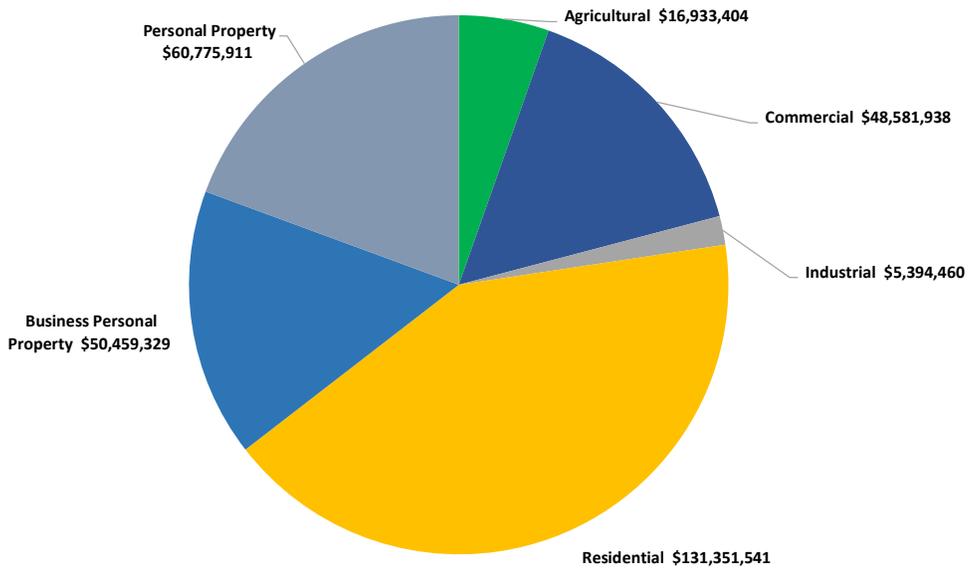
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Clark  
County cont.



**2023 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	43.11	4	5.06	15	7.10	54	52.93	8

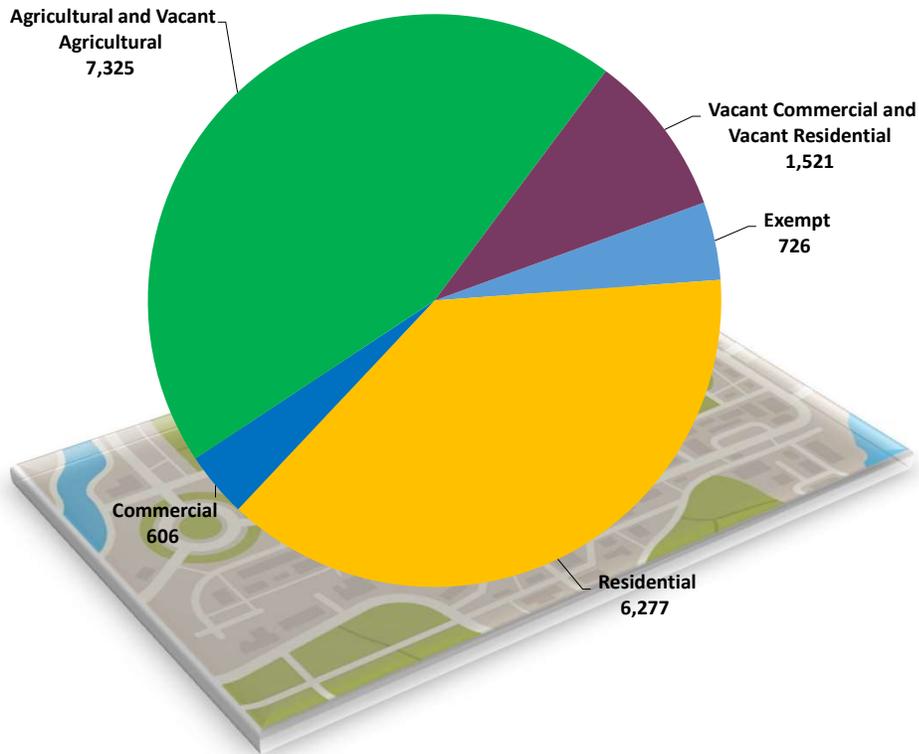
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Clay County

<b>Assessor</b>	<b>The Honorable Tracy Gurley</b>
<b>Parcels (Reappraisal)*</b>	<b>14,475</b>
<b>Current Reappraisal Cycle Ends</b>	<b>2027</b>
<b>Current Reappraisal Cycle Duration (Years)</b>	<b>4</b>
<b>Agricultural Region</b>	<b>Delta</b>
<b>Reappraisal Contractor</b>	<b>In-House(Total Assessment Solutions Corp)</b>

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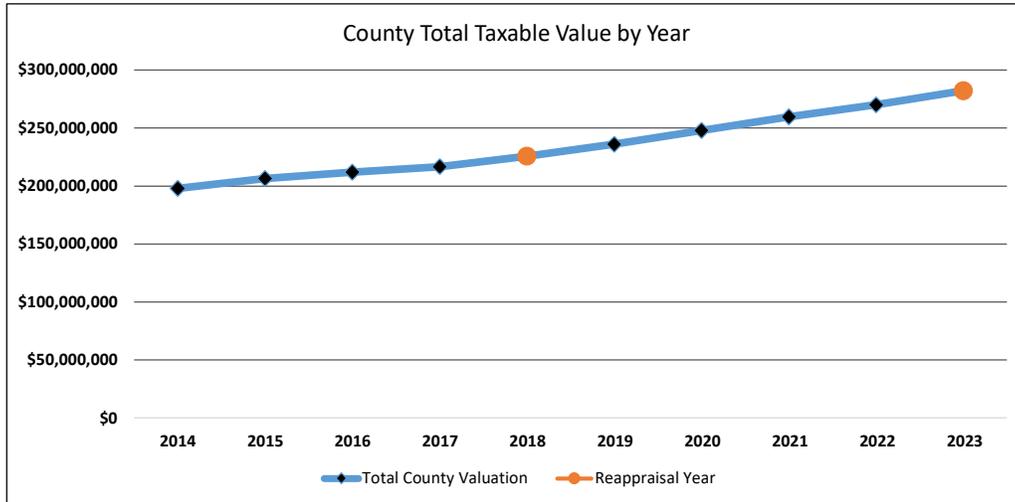
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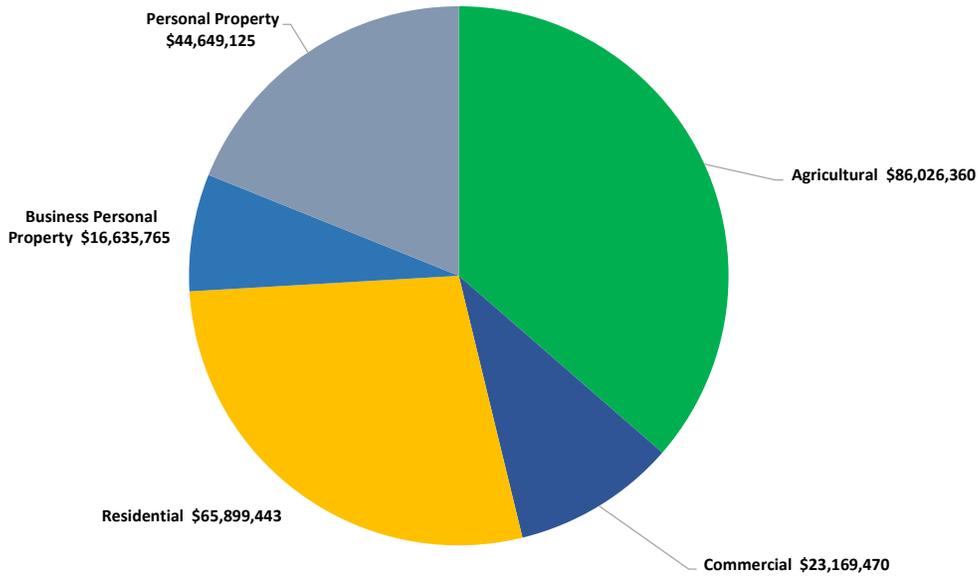
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Clay  
County cont.



**2023 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	66	4.99	18	10.00	5	48.53	39

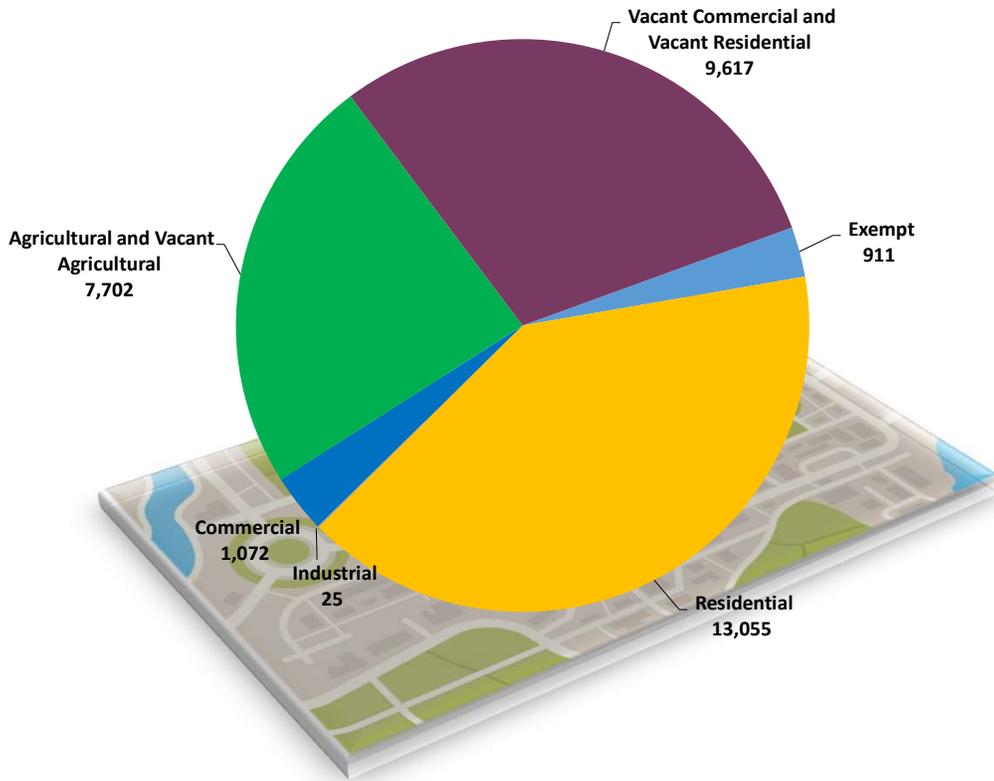
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Cleburne County

<b>Assessor</b>	<b>The Honorable Rachelle Miller</b>
<b>Parcels (Reappraisal)*</b>	<b>31,313</b>
<b>Current Reappraisal Cycle Ends</b>	<b>2025</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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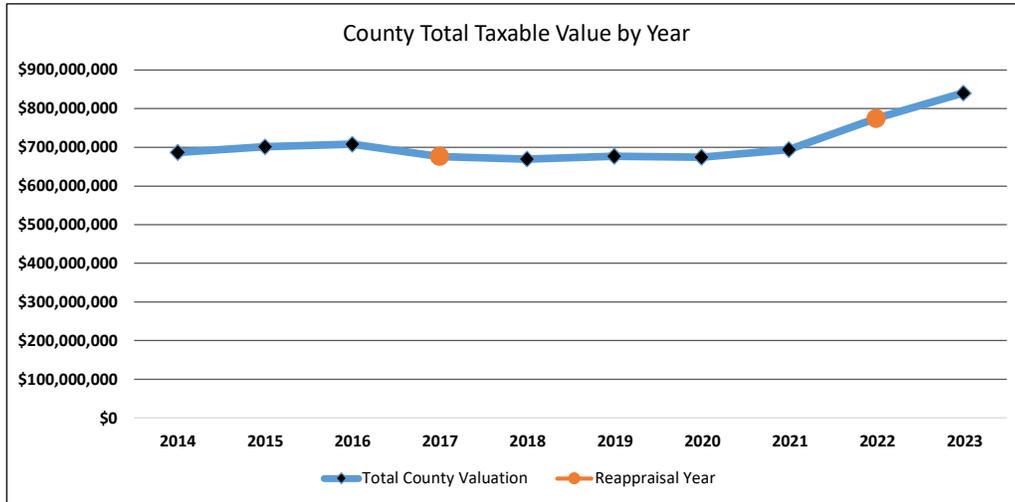
## PARCELS BY TYPE



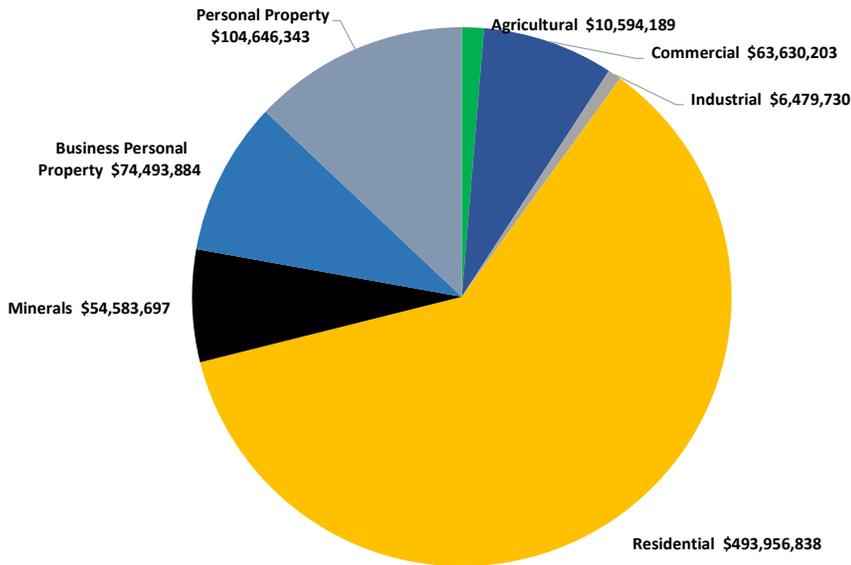
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Cleburne  
County cont.



**2023 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	35.99	61	4.68	24	5.10	70	43.10	69

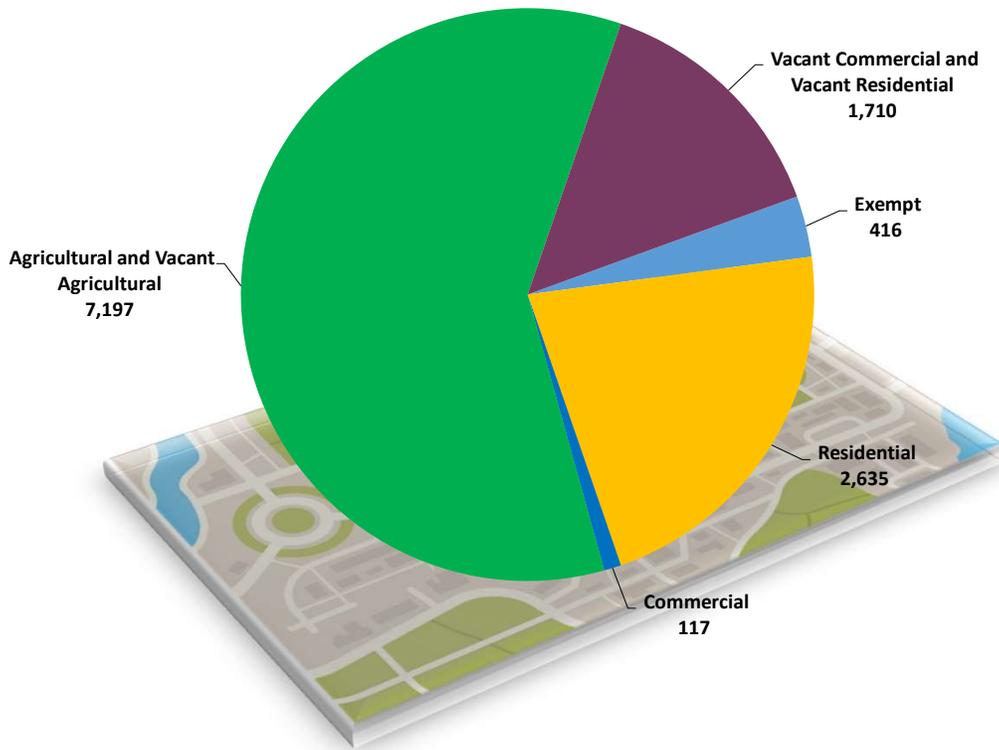
More detailed information on millages is available at <https://www.arkansasassessment.com/>  
[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Cleveland County

<b>Assessor</b>	<b>The Honorable Barbara Reaves</b>
<b>Parcels (Reappraisal)*</b>	<b>11,184</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>Delta Mass Appraisal</b>

In house counties perform their own field work, data entry, valuation, and more.  
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 Those appear in ().

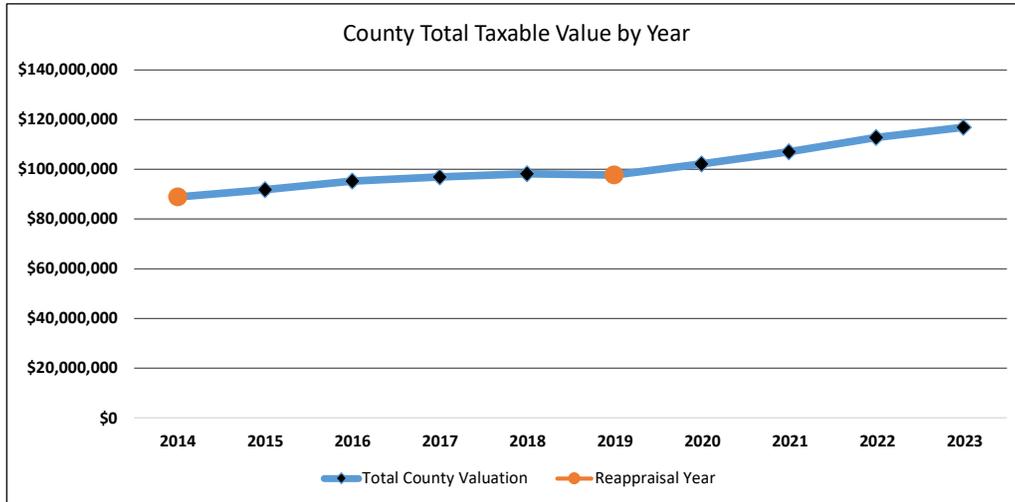
## PARCELS BY TYPE



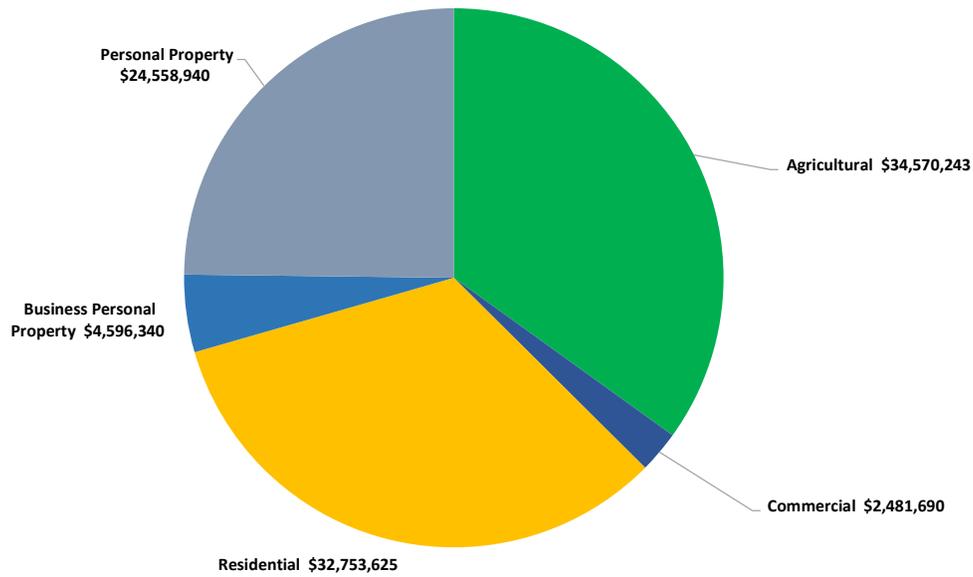
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Cleveland  
County cont.



**2023 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	38.24	37	3.90	50	9.00	19	48.54	38

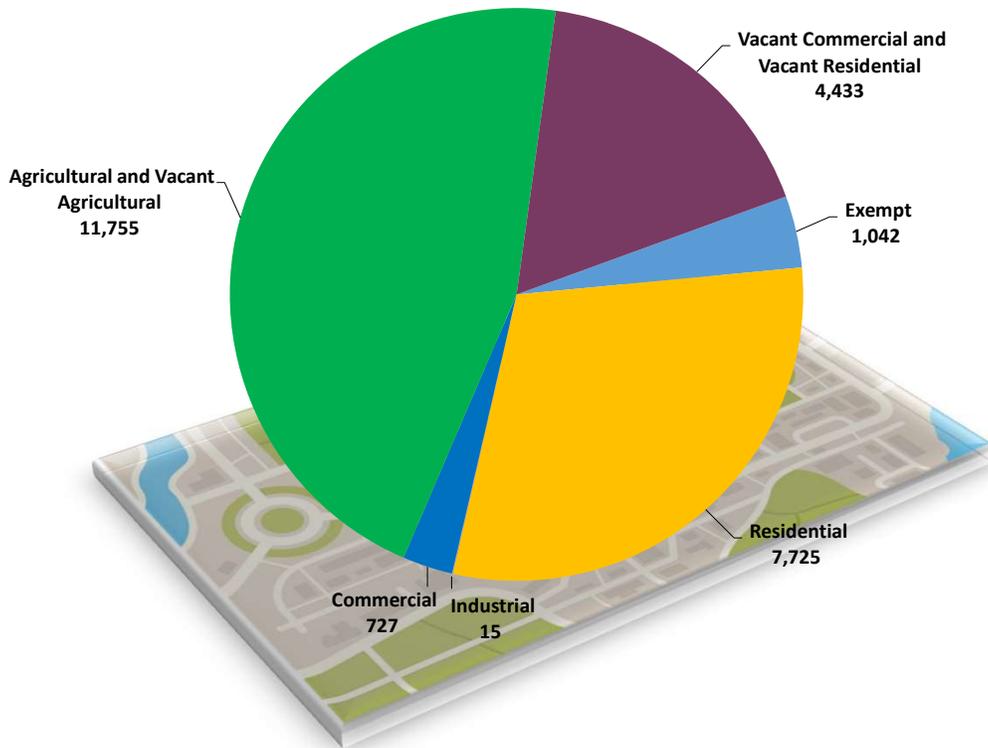
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Columbia County

Assessor	The Honorable Shannon Hair
Parcels (Reappraisal)*	24,152
Current Reappraisal Cycle Ends	2027
Current Reappraisal Cycle Duration (Years)	4
Agricultural Region	Southwest
Reappraisal Contractor	Total Assessment Solutions Corp

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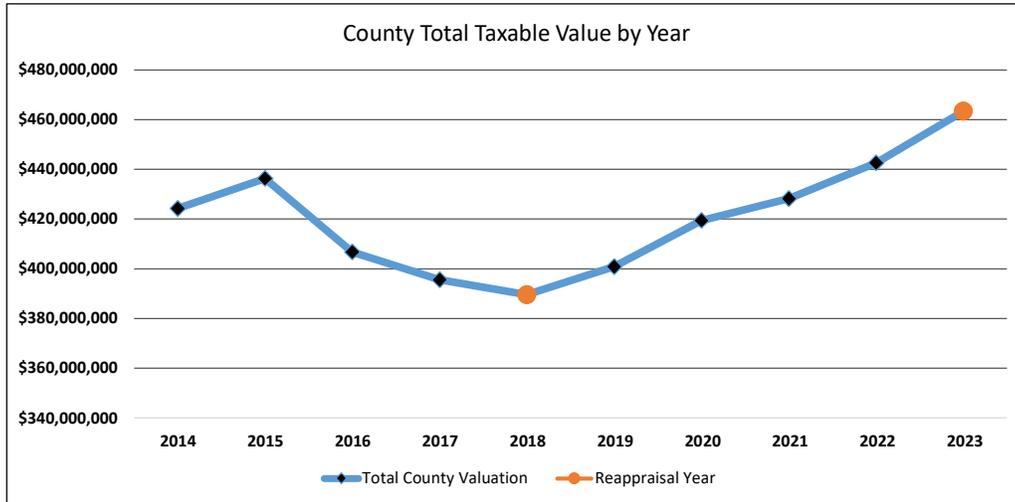
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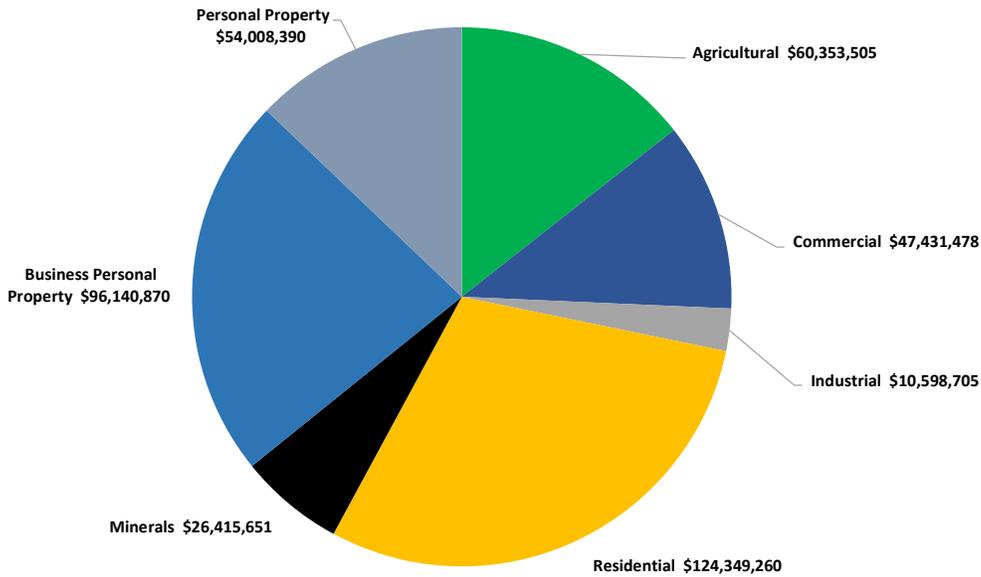
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Columbia  
County cont.



**2023 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	64	4.80	23	9.00	19	47.00	48

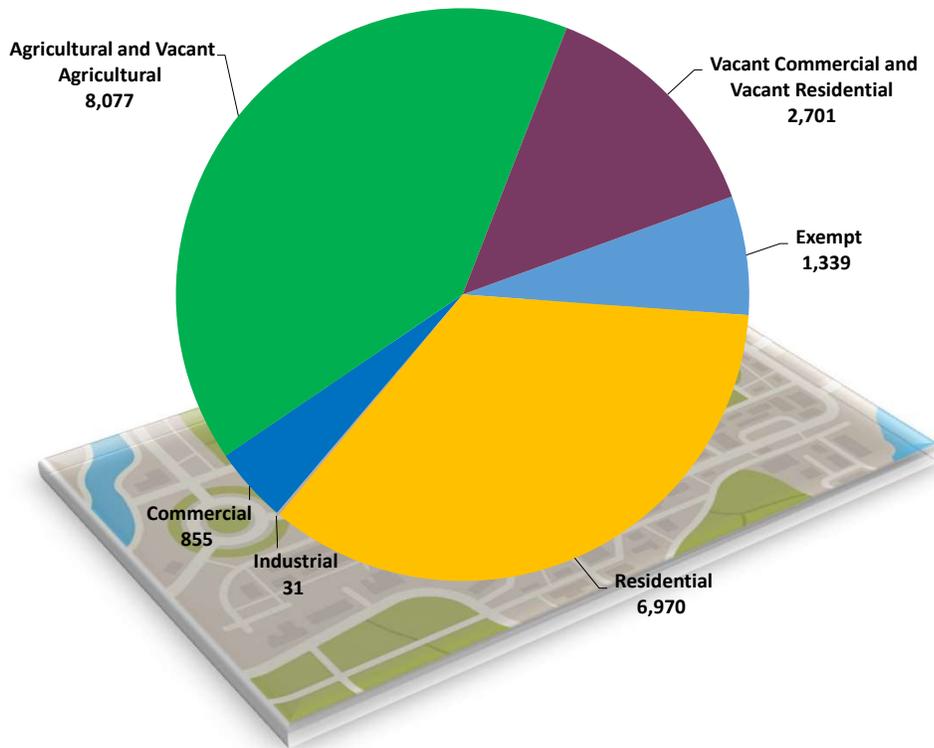
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Conway County

Assessor	The Honorable Mark Stobaugh
Parcels (Reappraisal)*	18,165
Current Reappraisal Cycle Ends	2026
Current Reappraisal Cycle Duration (Years)	4
Agricultural Region	Ozark
Reappraisal Contractor	Arkansas CAMA Technology

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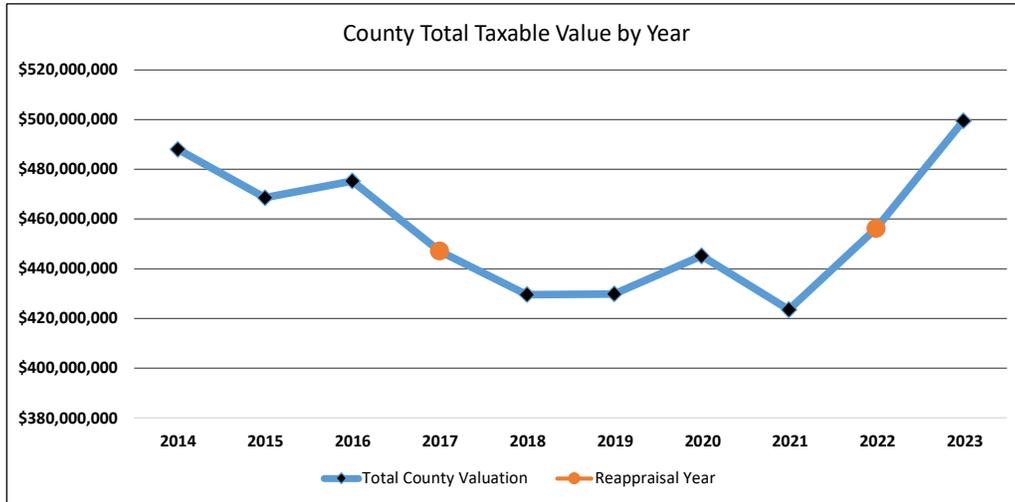
## PARCELS BY TYPE



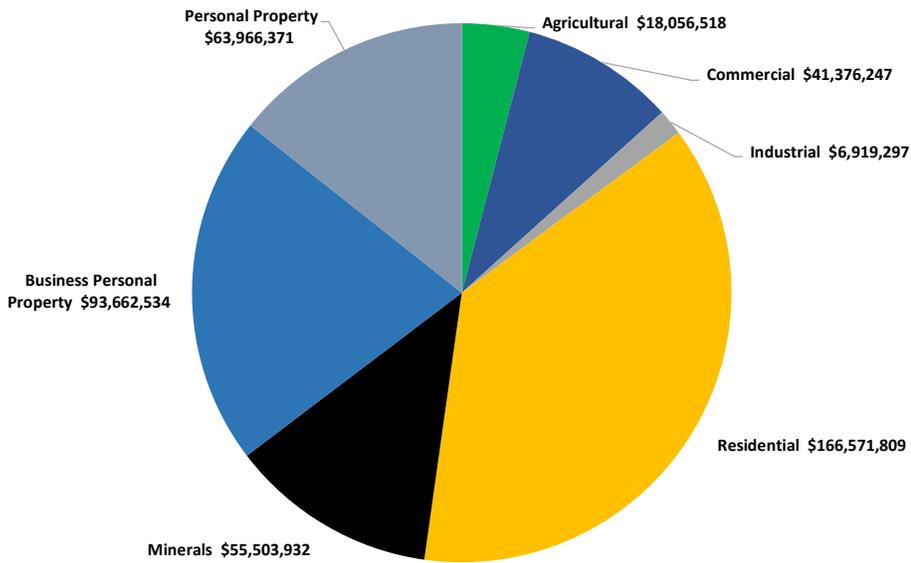
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Conway  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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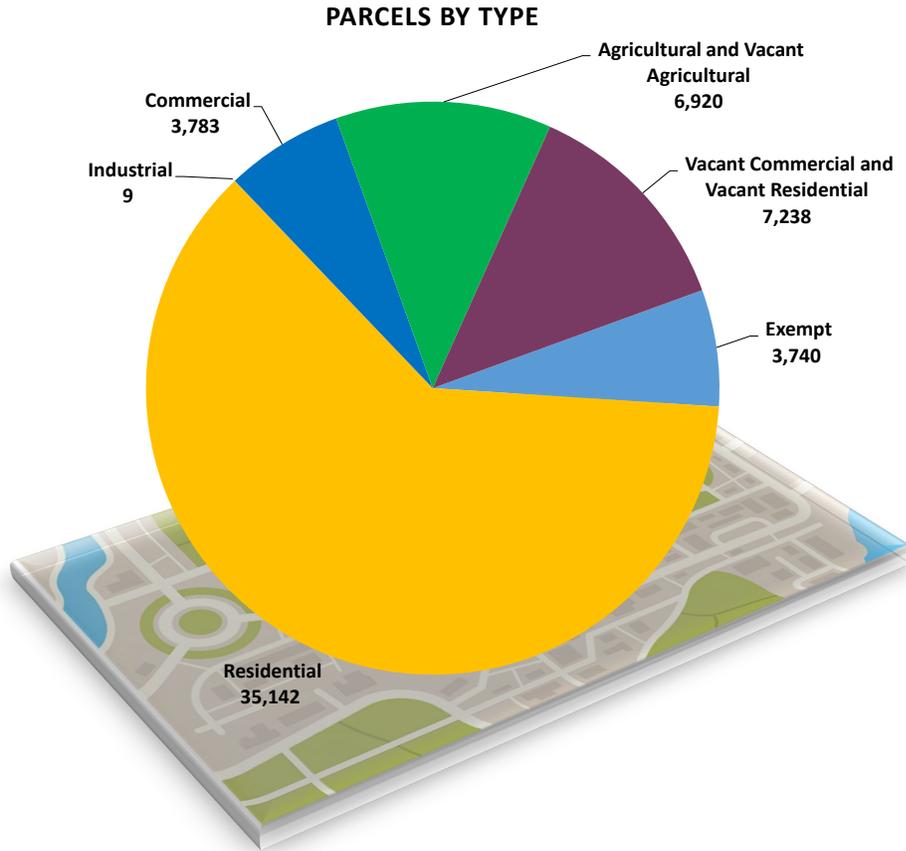
	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	38.94	33	4.63	26	9.80	10	50.43	22

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

# Craighead County

<b>Assessor</b>	<b>The Honorable Hannah Towell</b>
<b>Parcels (Reappraisal)*</b>	<b>52,267</b>
<b>Current Reappraisal Cycle Ends</b>	<b>2026</b>
<b>Current Reappraisal Cycle Duration (Years)</b>	<b>4</b>
<b>Agricultural Region</b>	<b>Delta</b>
<b>Reappraisal Contractor</b>	<b>Delta Mass Appraisal</b>

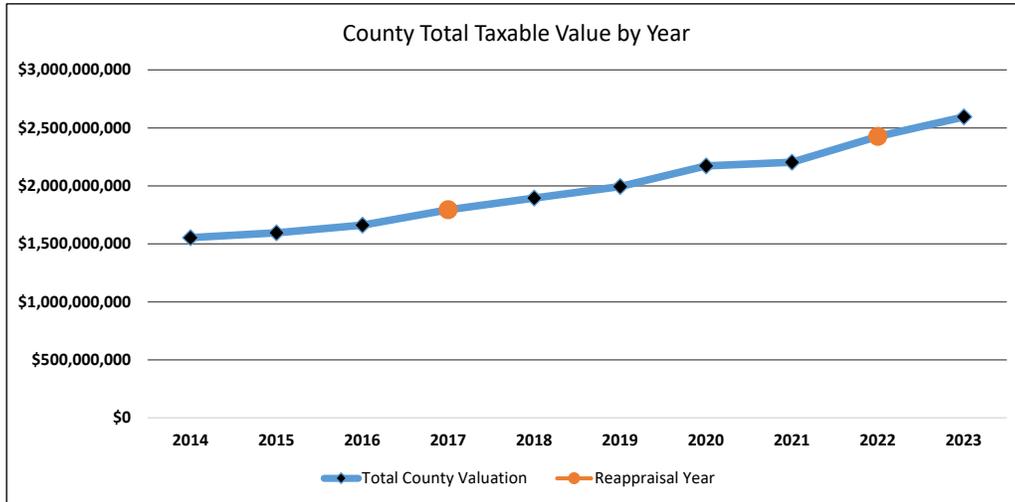
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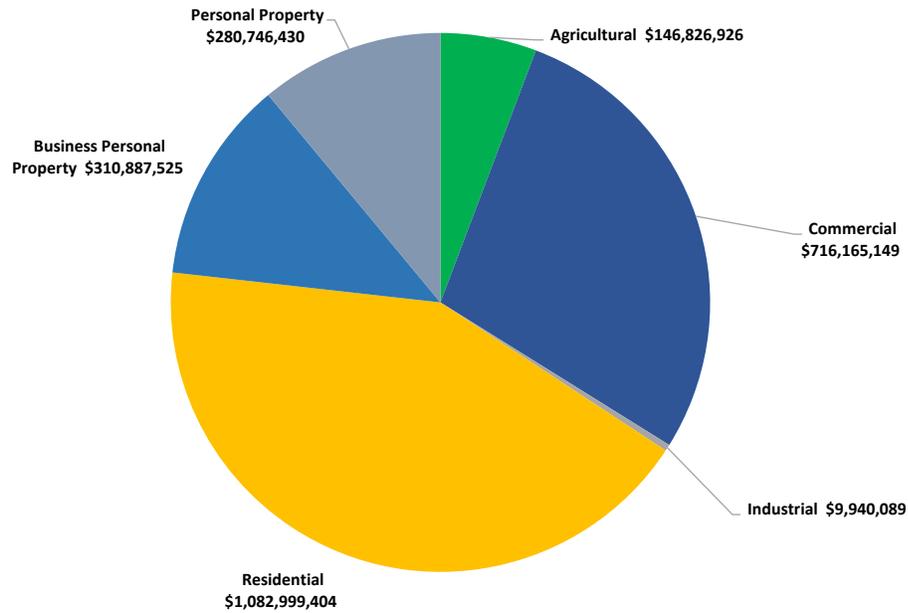
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Craighead  
County cont.



### 2023 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	38.59	36	2.23	68	6.86	55	46.79	52

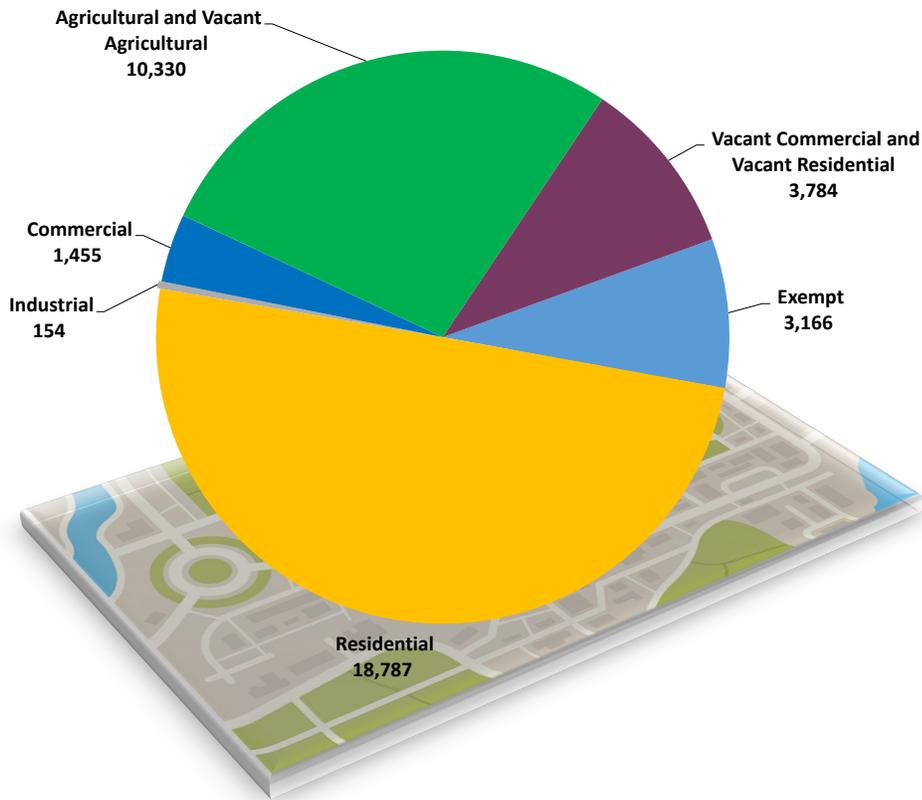
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Crawford County

<b>Assessor</b>	<b>The Honorable Sandra Heiner</b>
<b>Parcels (Reappraisal)*</b>	<b>34,162</b>
<b>Current Reappraisal Cycle Ends</b>	<b>2027</b>
<b>Current Reappraisal Cycle Duration (Years)</b>	<b>4</b>
<b>Agricultural Region</b>	<b>Ozark</b>
<b>Reappraisal Contractor</b>	<b>Arkansas CAMA Technology</b>

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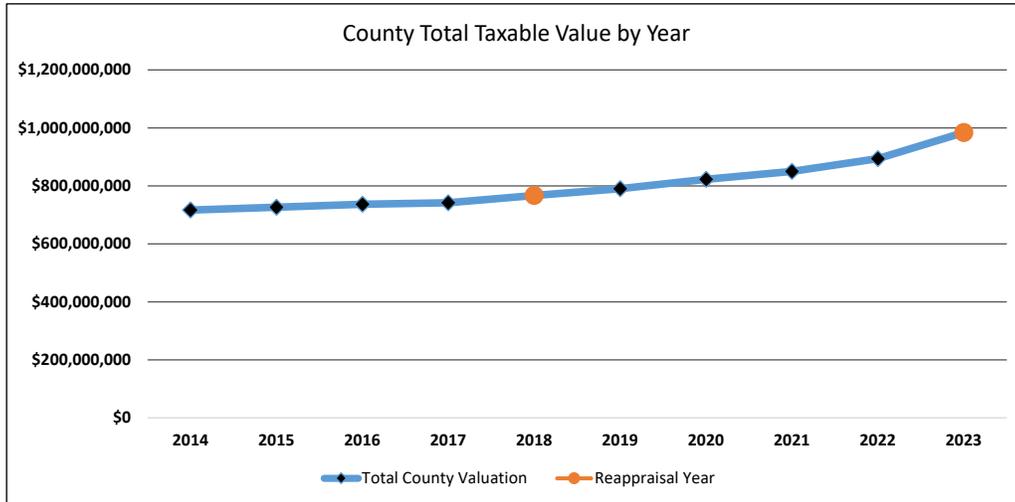
**PARCELS BY TYPE**



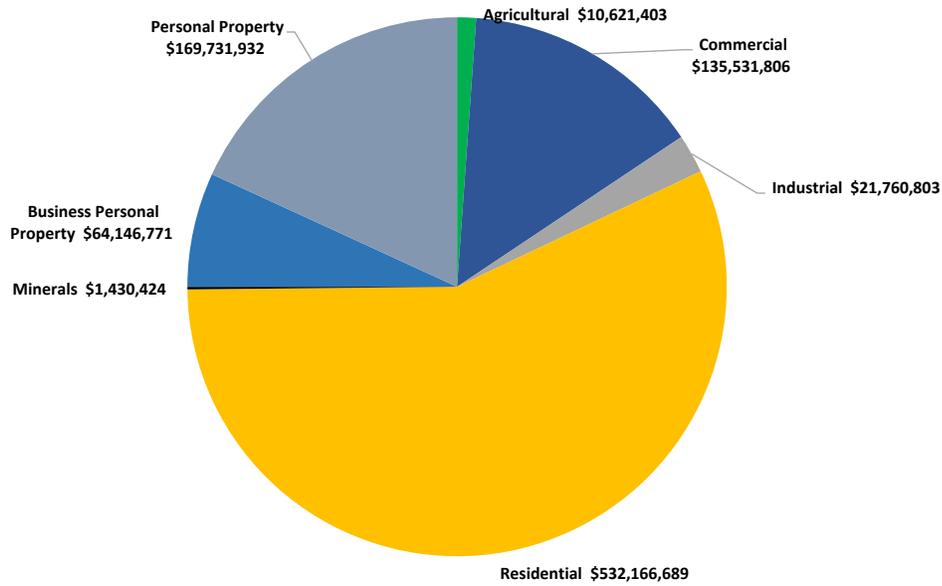
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Crawford  
County cont.



**2023 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	41.57	10	3.55	58	7.30	51	51.24	20

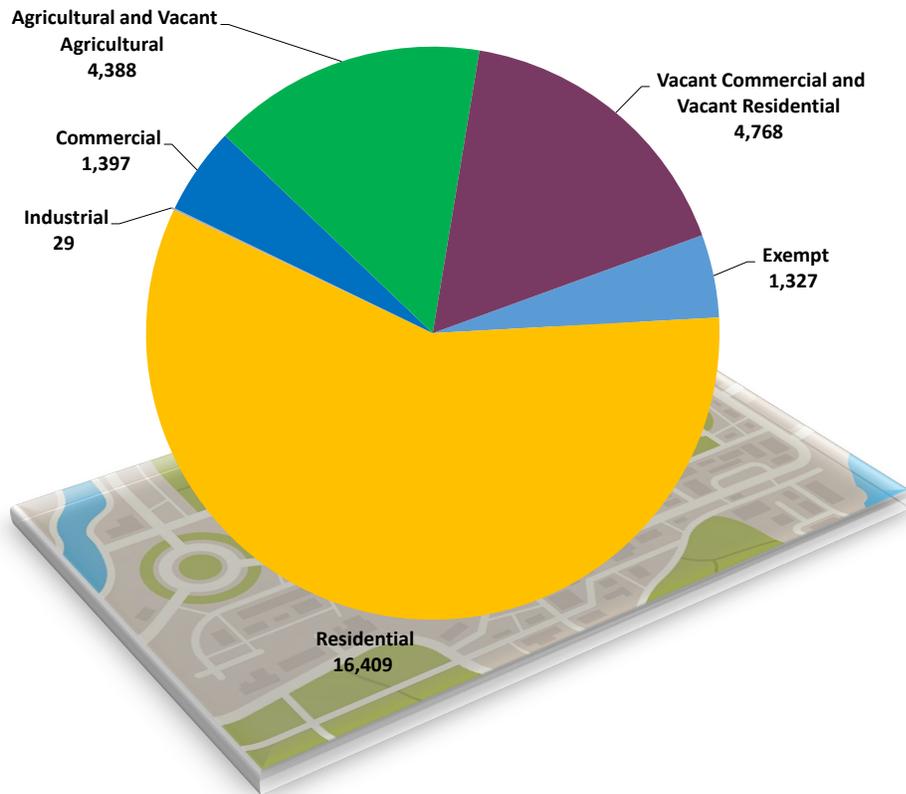
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# Crittenden County

<b>Assessor</b>	<b>The Honorable Kimberly Hollowell</b>
<b>Parcels (Reappraisal)*</b>	<b>26,805</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>Delta</b>
<b>Reappraisal Contractor</b>	<b>Delta Mass Appraisal</b>

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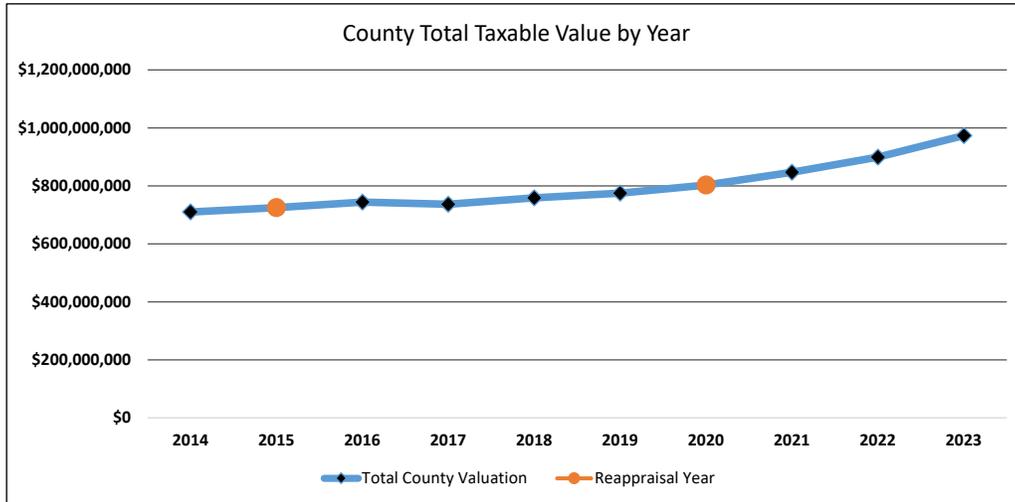
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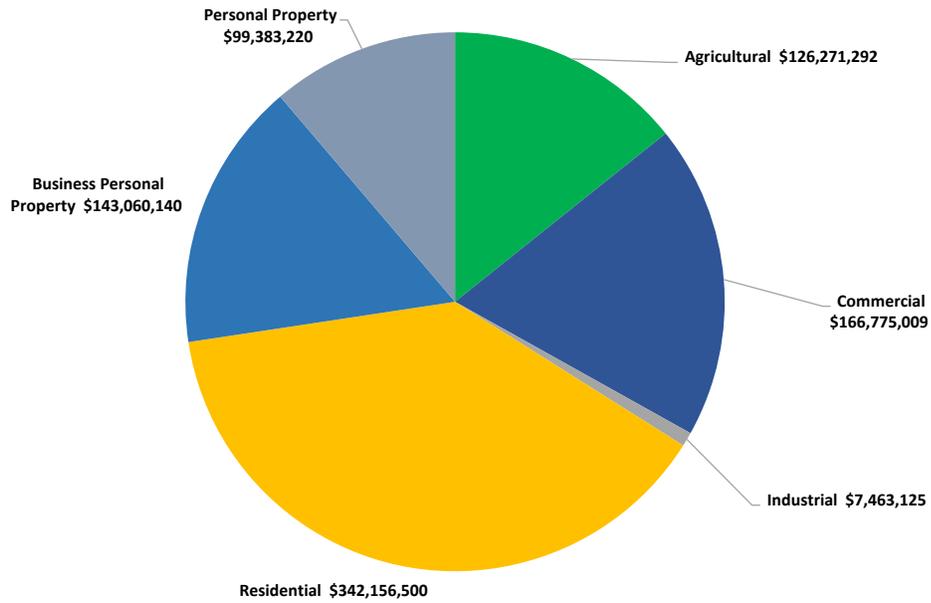
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Crittenden  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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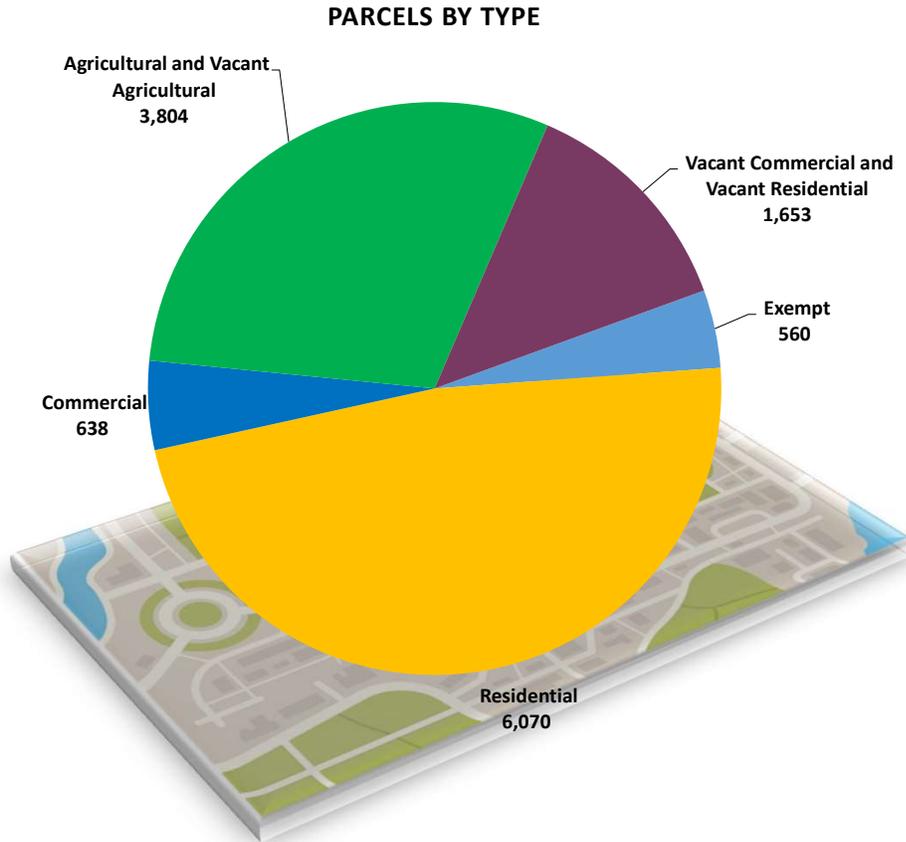
	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	44.23	1	4.35	32	5.36	69	53.25	7

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

# Cross County

<b>Assessor</b>	<b>The Honorable Sherri Williams</b>
<b>Parcels (Reappraisal)*</b>	<b>12,209</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>Delta</b>
<b>Reappraisal Contractor</b>	<b>Arkansas CAMA Technology</b>

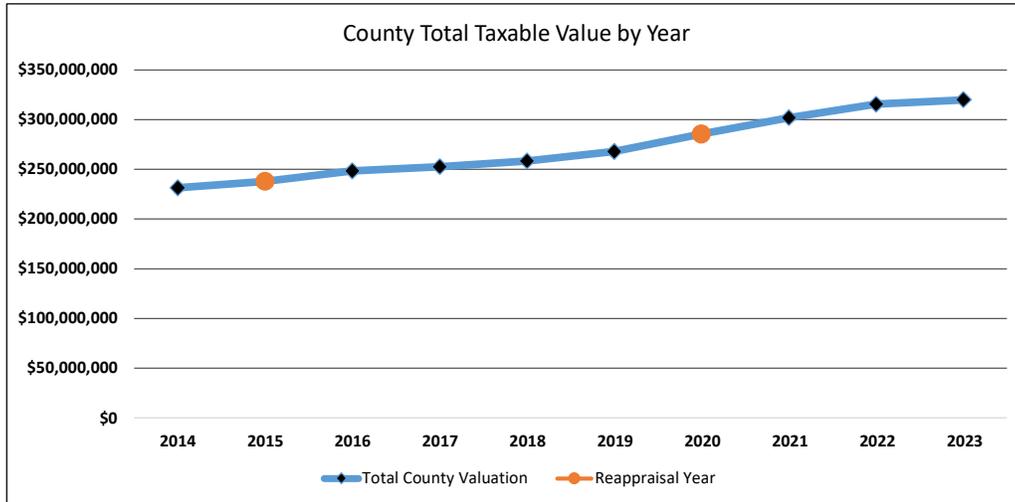
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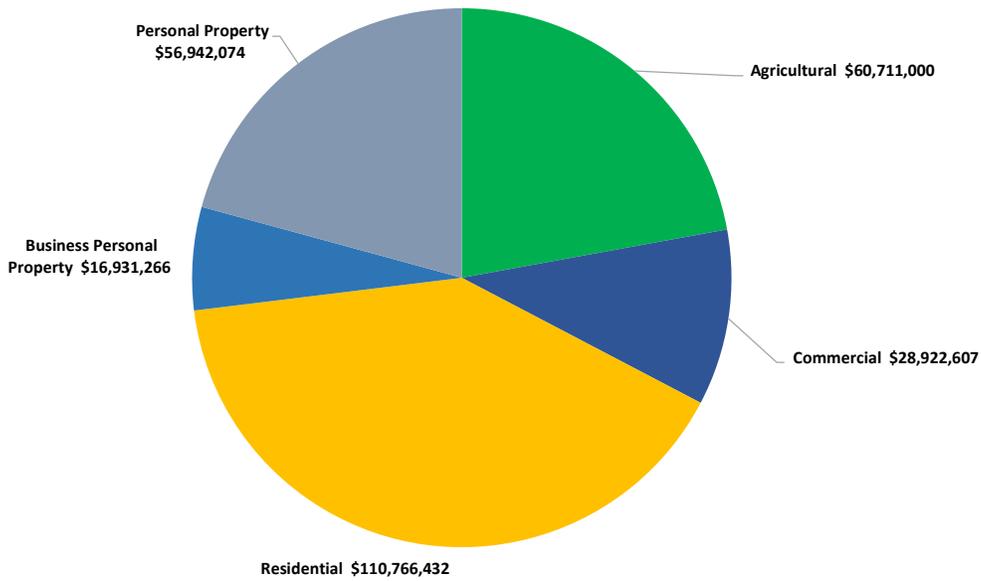
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Cross  
County cont.



**2023 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	22	4.14	36	9.50	13	51.79	16

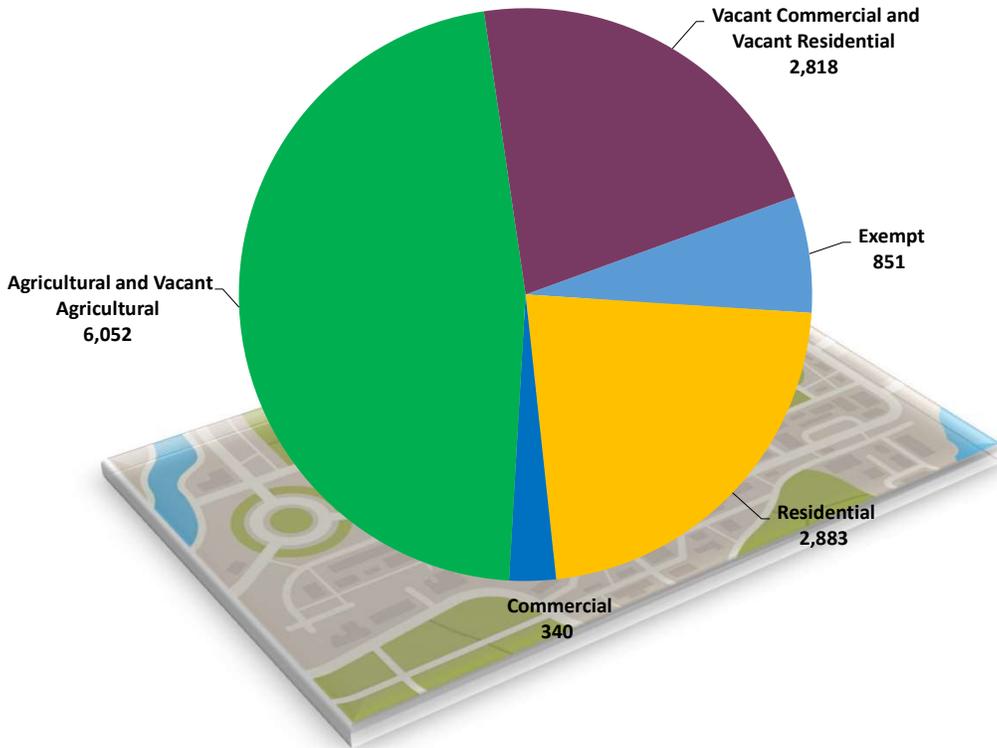
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# Dallas County

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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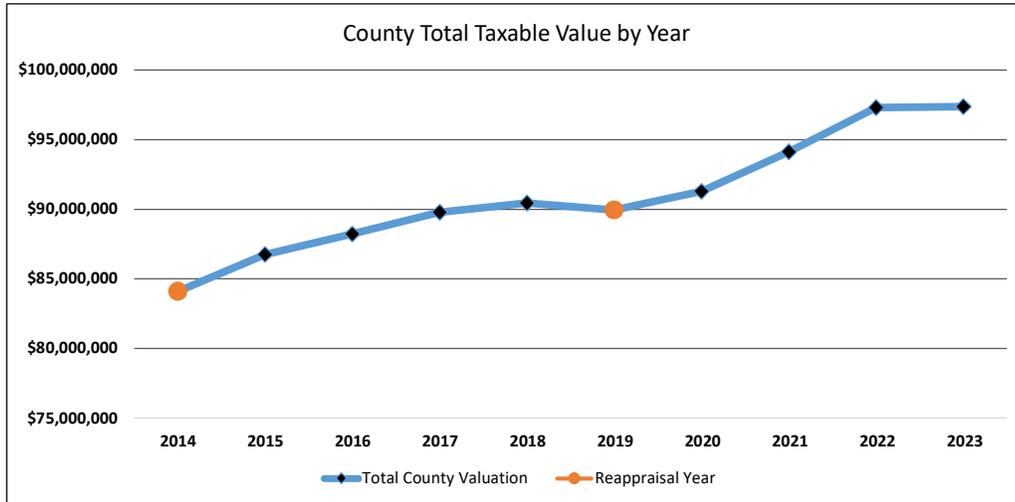
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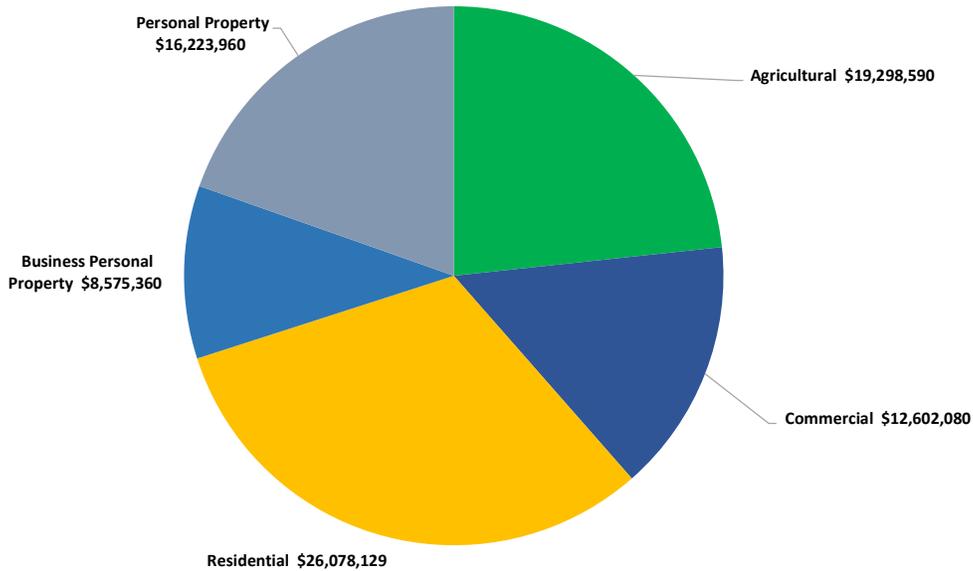
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Dallas  
County cont.



**2023 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	42	50.37	24

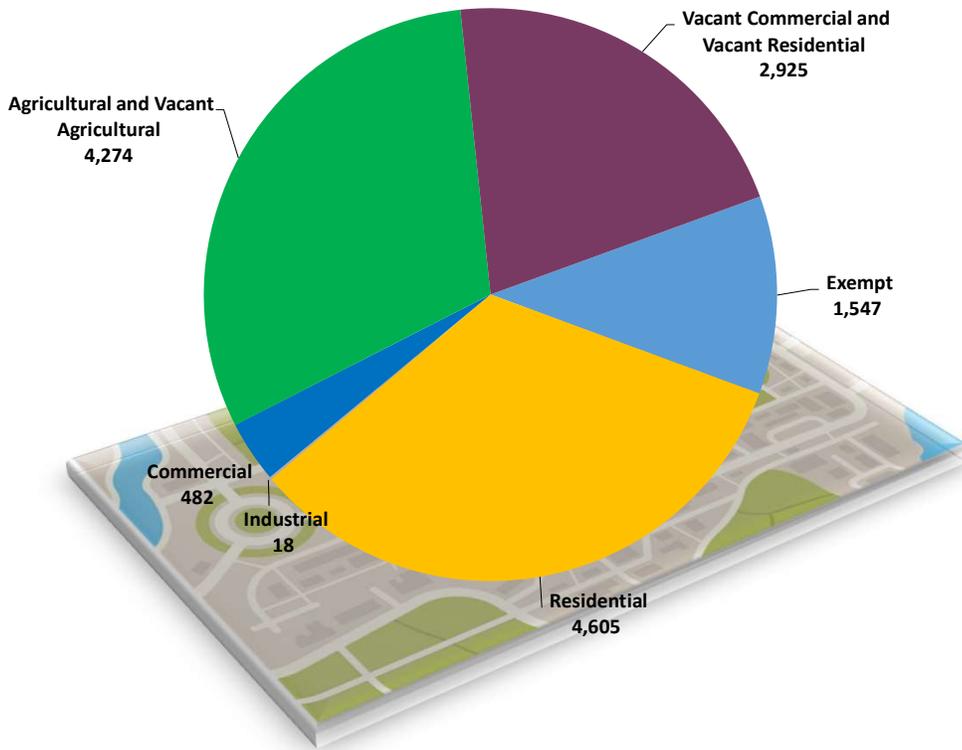
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# Desha County

Assessor	The Honorable Jessica Ferguson
Parcels (Reappraisal)*	11,967
Current Reappraisal Cycle Ends	2027
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Delta
Reappraisal Contractor	Delta Mass Appraisal

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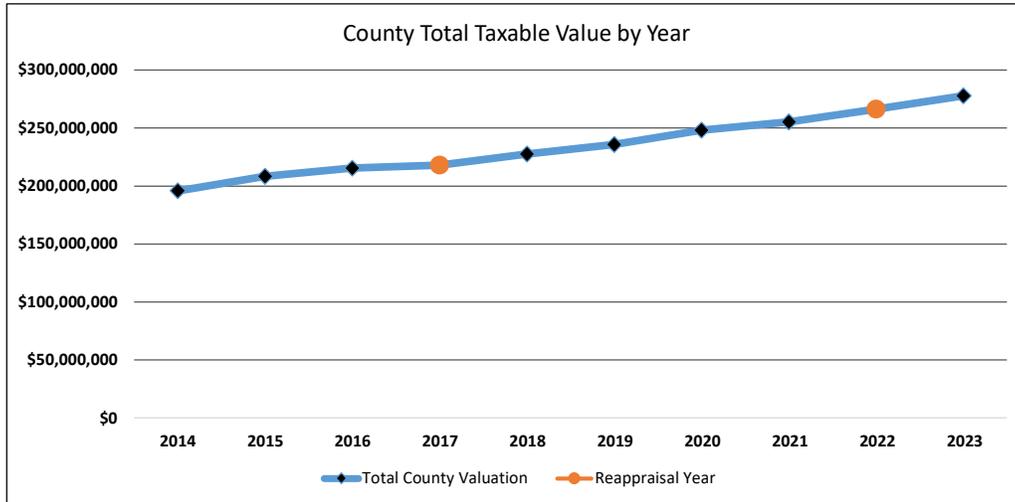
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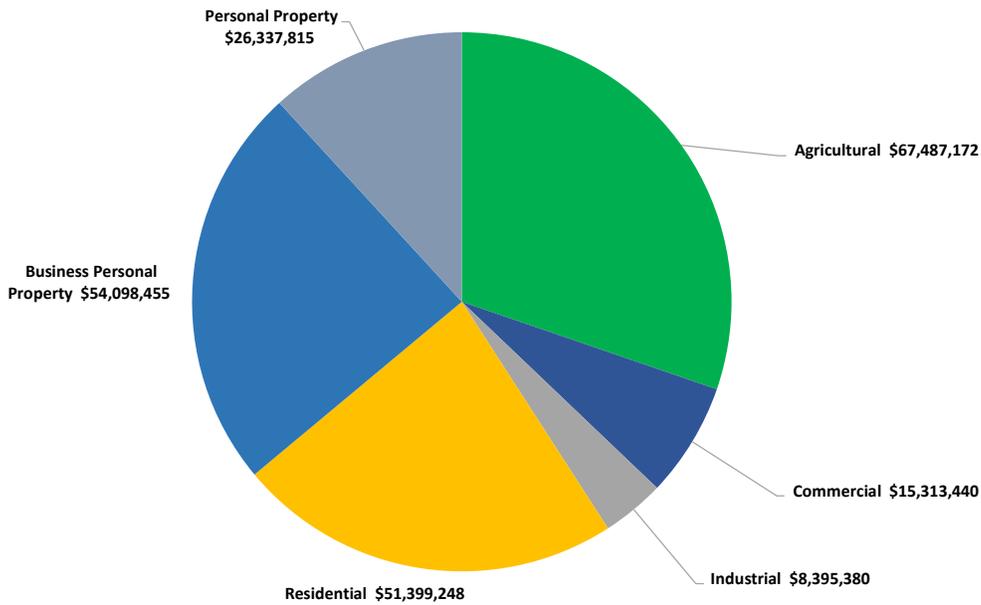
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Desha  
County cont.



**2023 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	16	4.10	39	8.40	37	51.33	18

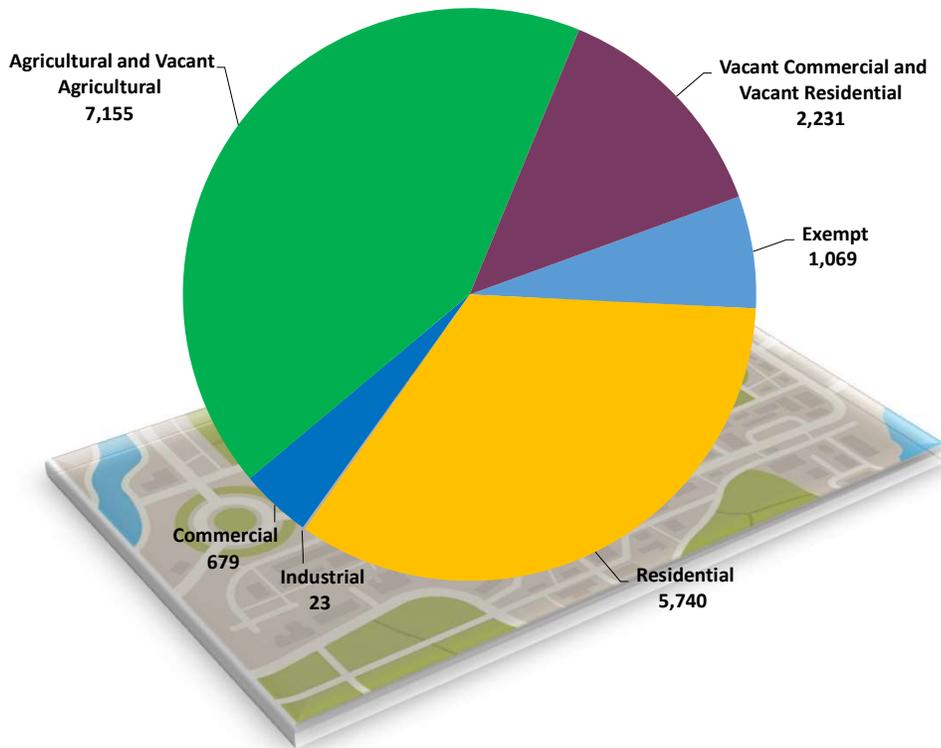
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# Drew County

<b>Assessor</b>	<b>The Honorable Cheri Adcock</b>
<b>Parcels (Reappraisal)*</b>	<b>15,823</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>Arkansas CAMA Technology</b>

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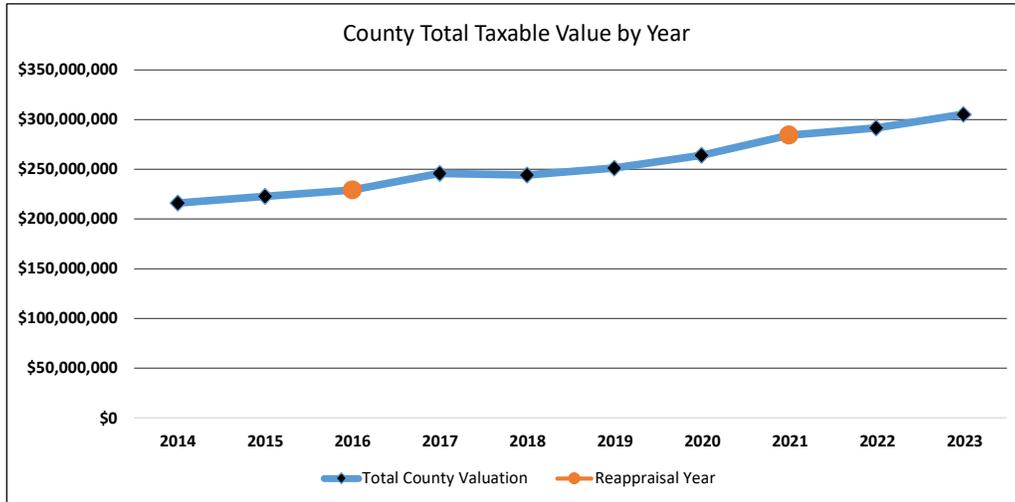
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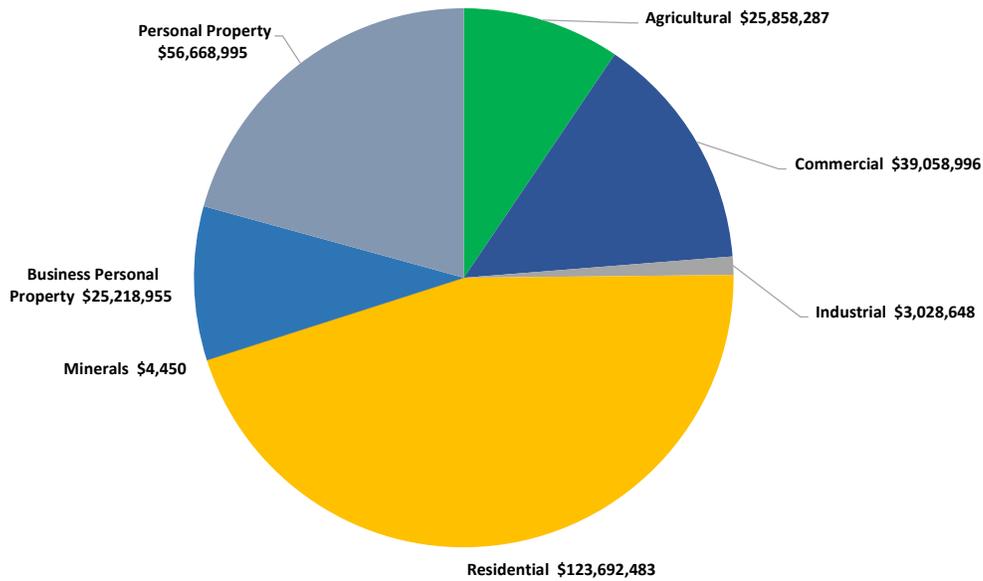
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Drew  
County cont.



**2023 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	15	2.12	69	5.70	65	47.18	46

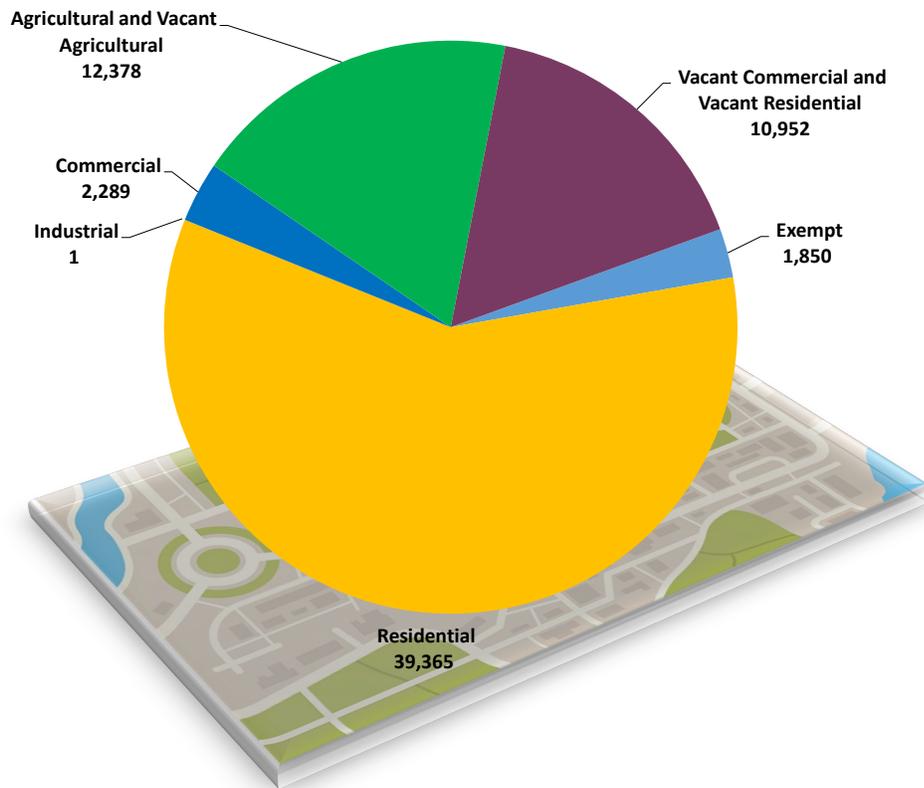
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# Faulkner County

<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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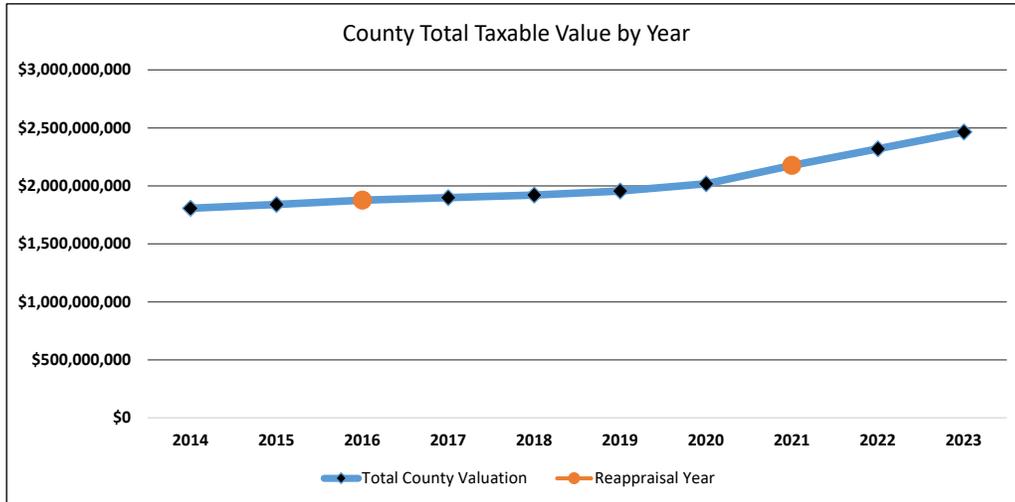
**PARCELS BY TYPE**



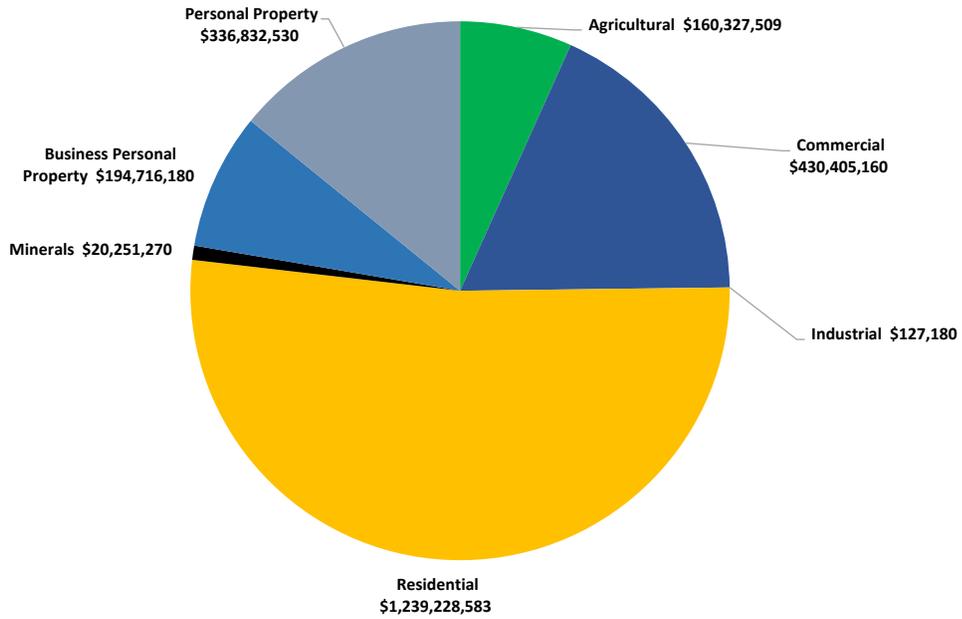
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Faulkner  
County cont.



### 2023 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	39.90	23	3.84	51	8.30	41	50.31	25

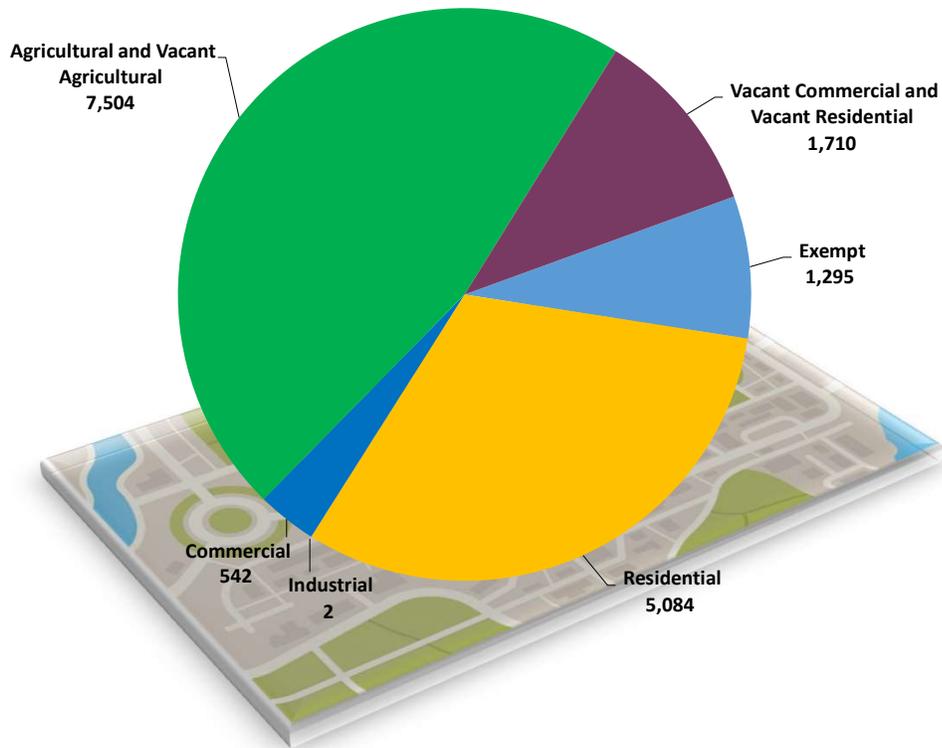
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Franklin County

<b>Assessor</b>	<b>The Honorable Rose McKinnon</b>
<b>Parcels (Reappraisal)*</b>	<b>14,641</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>Arkansas CAMA Technology</b>

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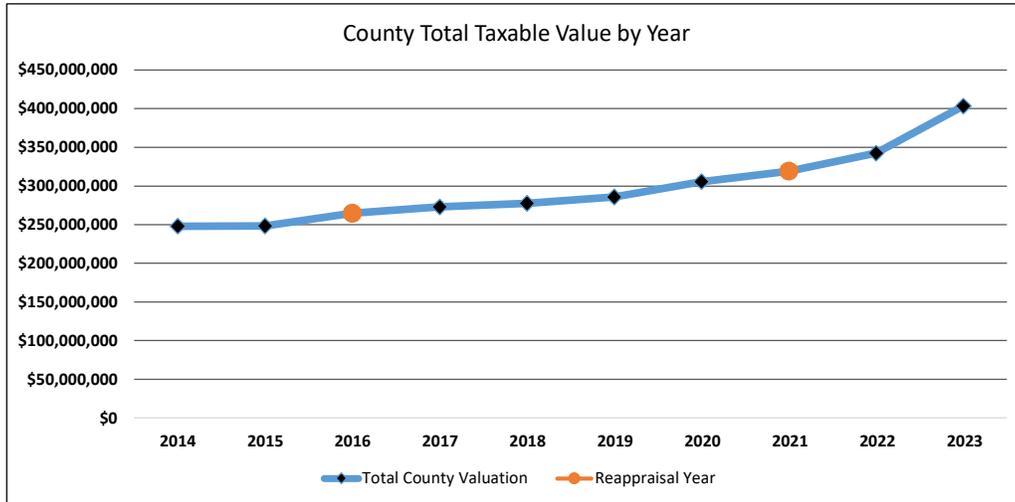
## PARCELS BY TYPE



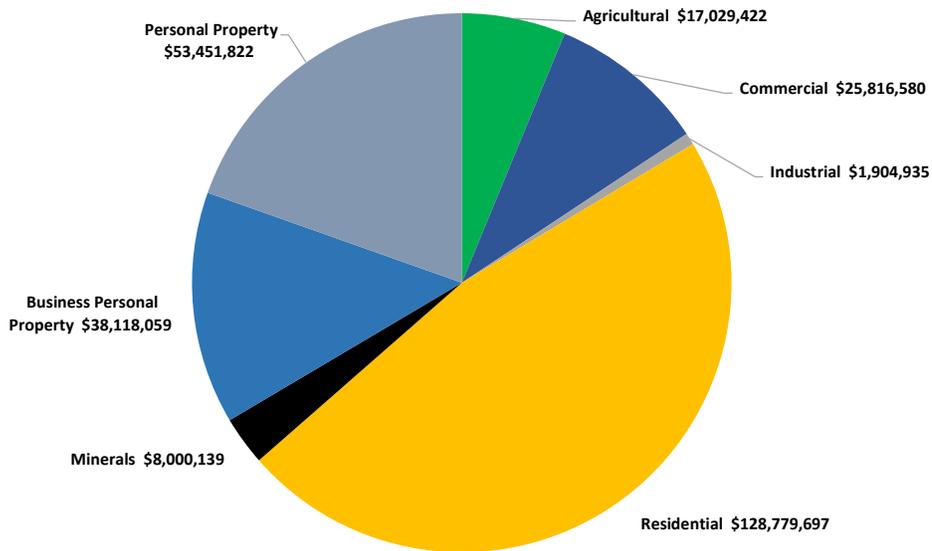
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Franklin  
County cont.



**2023 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	37.70	43	4.98	19	9.40	15	49.59	31

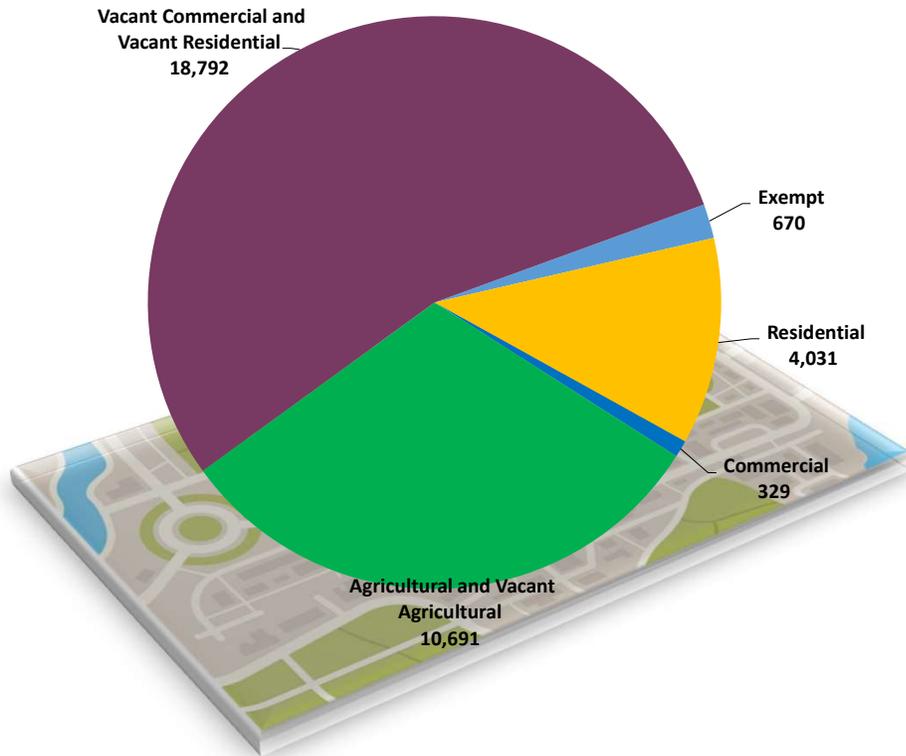
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Fulton County

<b>Assessor</b>	<b>The Honorable Cari Long</b>
<b>Parcels (Reappraisal)*</b>	<b>31,630</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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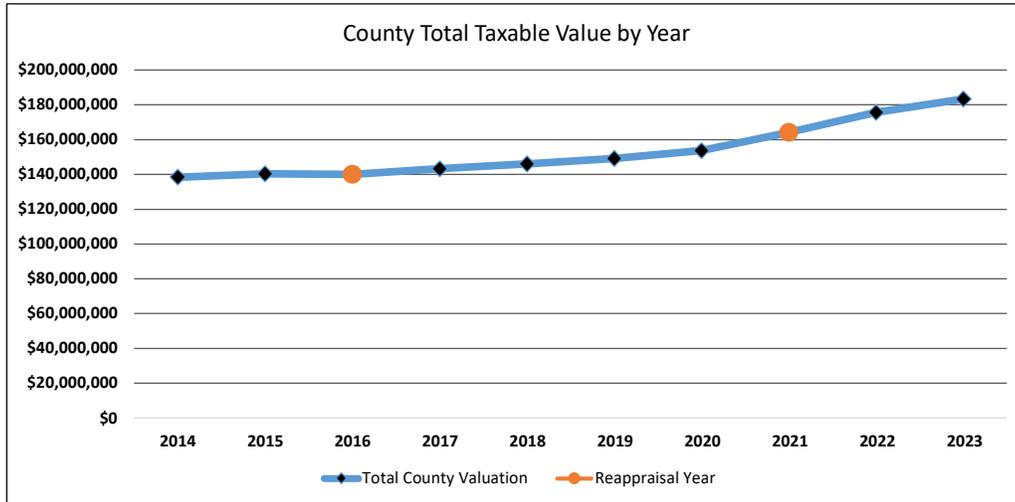
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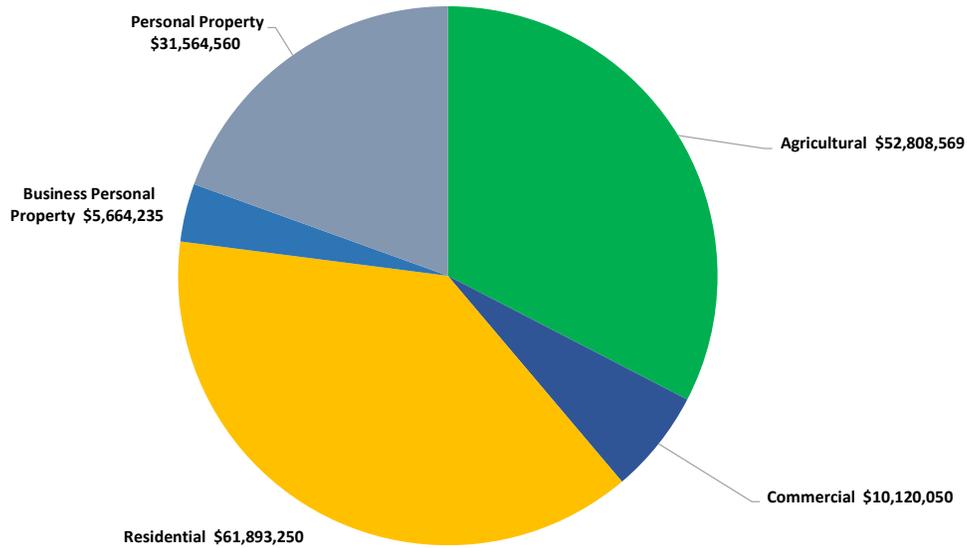
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Fulton  
County cont.



### 2023 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	33	6.00	61	41.97	71

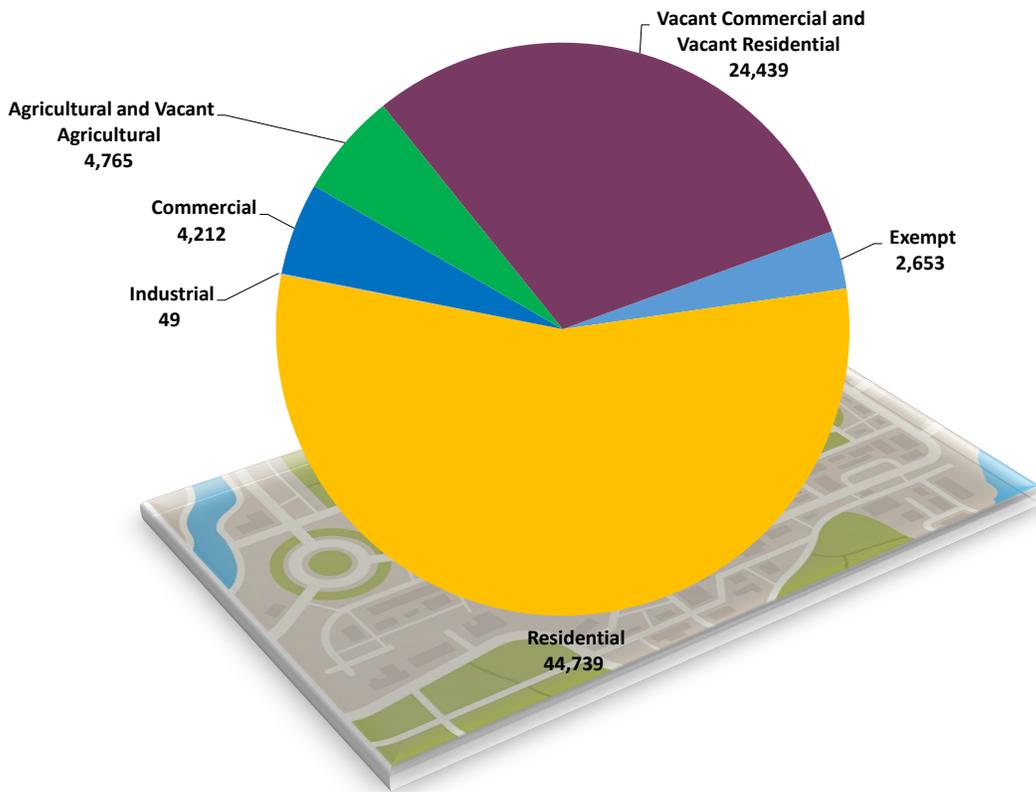
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# Garland County

<b>Assessor</b>	<b>The Honorable Shannon Sharp</b>
<b>Parcels (Reappraisal)*</b>	<b>78,052</b>
<b>Current Reappraisal Cycle Ends</b>	<b>2026</b>
<b>Current Reappraisal Cycle Duration (Years)</b>	<b>4</b>
<b>Agricultural Region</b>	<b>Ouachita</b>
<b>Reappraisal Contractor</b>	<b>Arkansas CAMA Technology</b>

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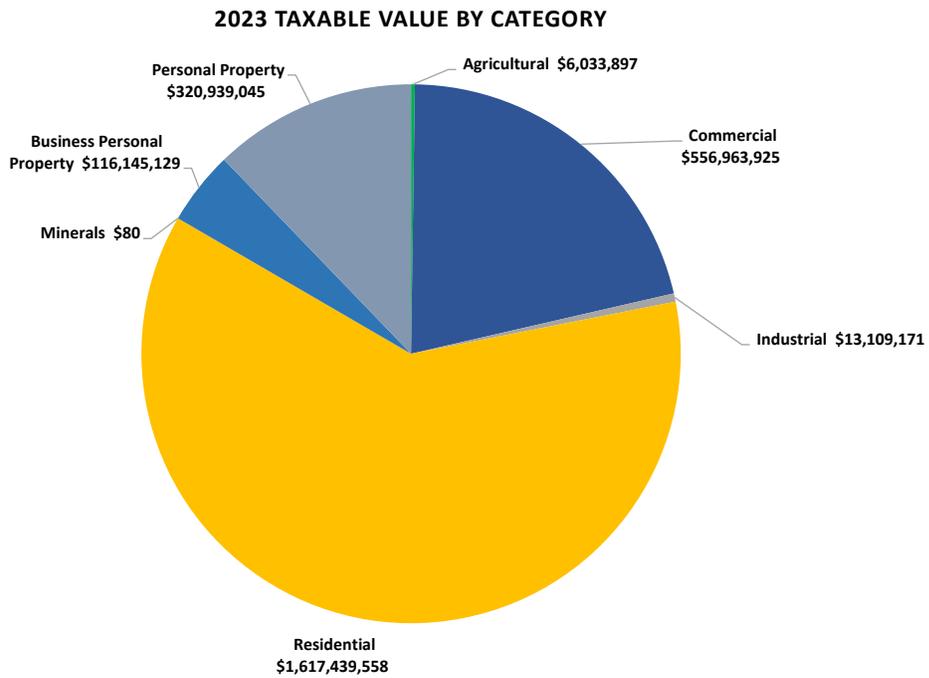
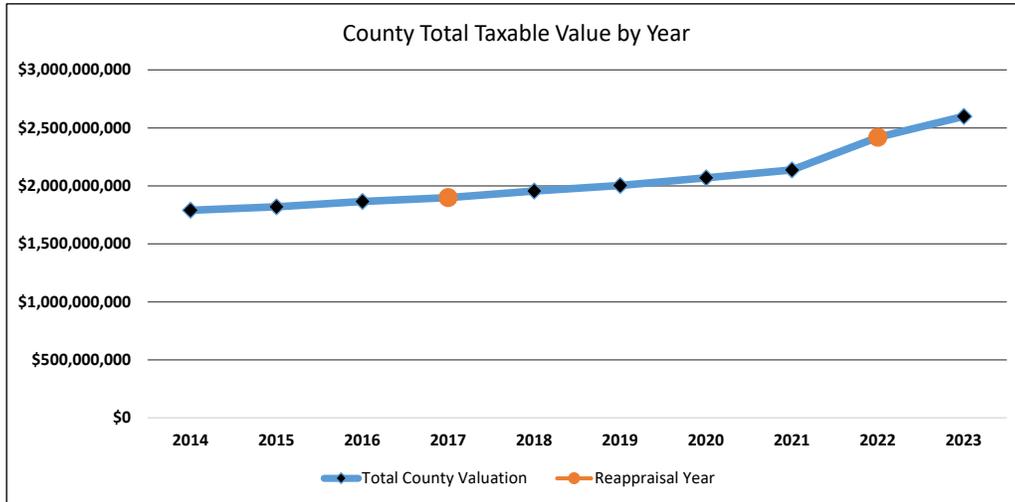
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Garland  
County cont.



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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	40.55	14	0.93	74	3.60	73	44.49	64

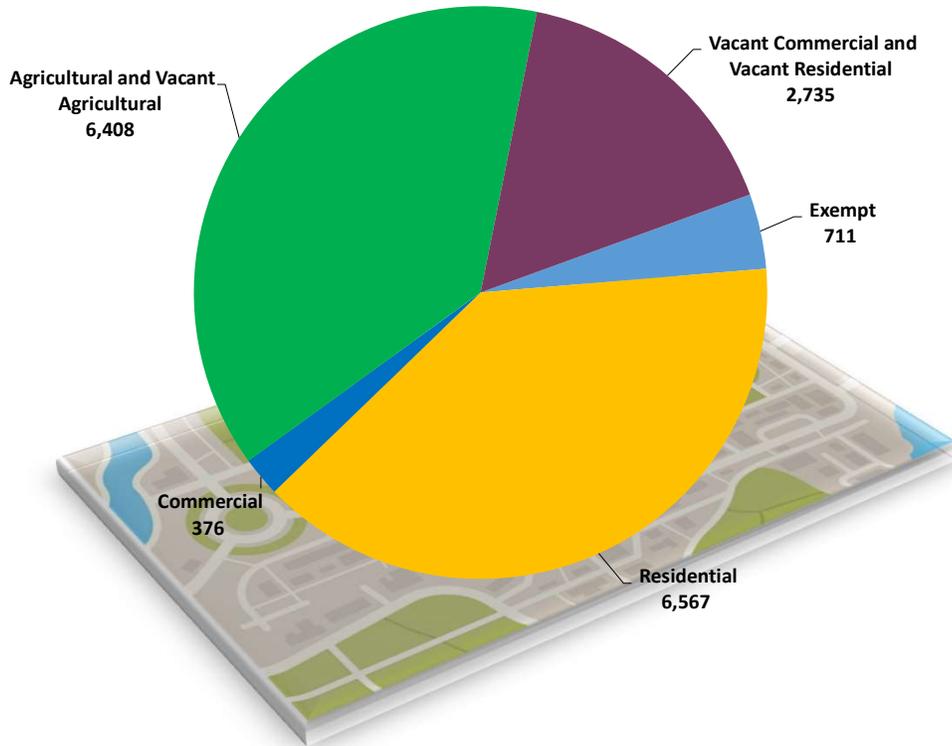
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[Millage Book | Arkansas Assessment Coordination Division](#)

# Grant County

<b>Assessor</b>	<b>The Honorable Kristy Pruitt</b>
<b>Parcels (Reappraisal)*</b>	<b>15,110</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>Southwest</b>
<b>Reappraisal Contractor</b>	<b>Trimark Appraisals</b>

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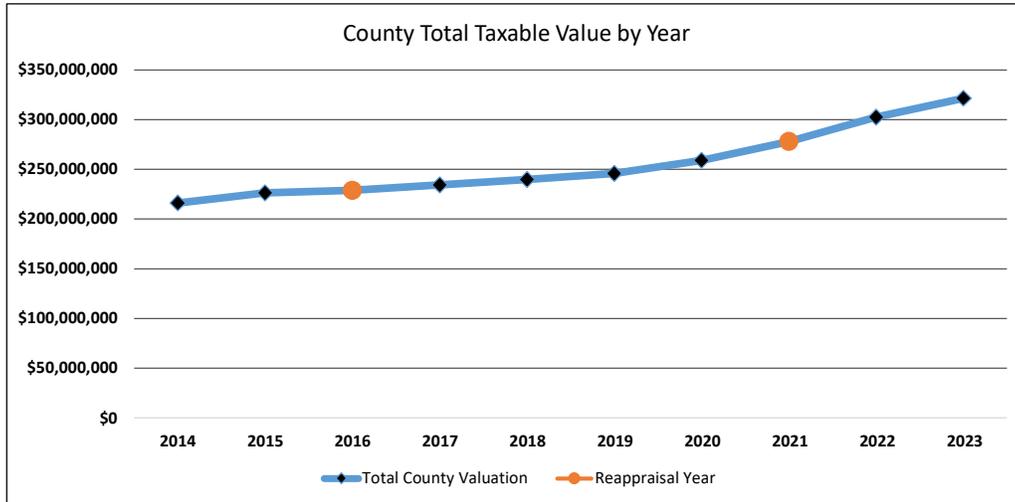
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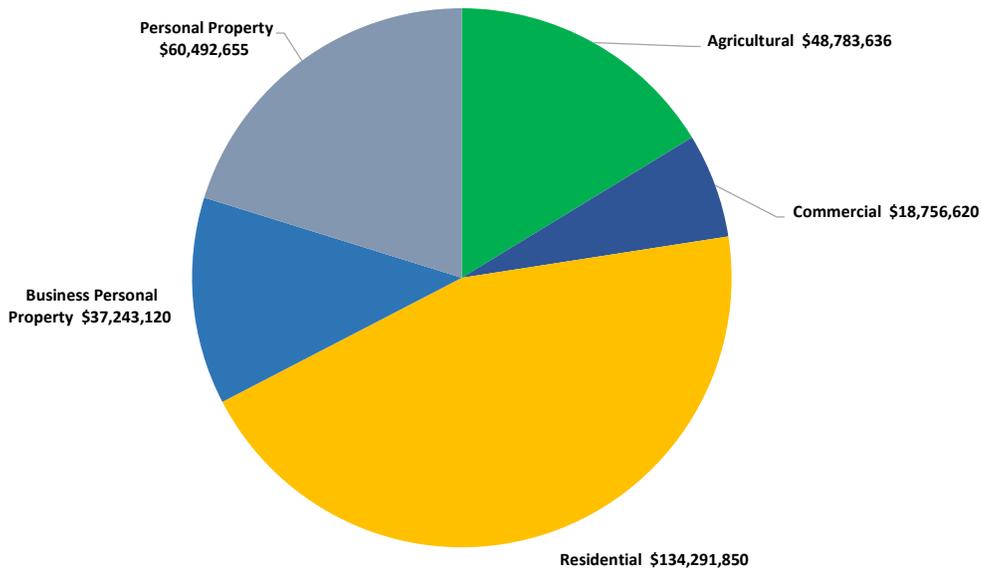
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Grant  
County cont.



**2023 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	29	3.63	57	9.00	19	50.14	26

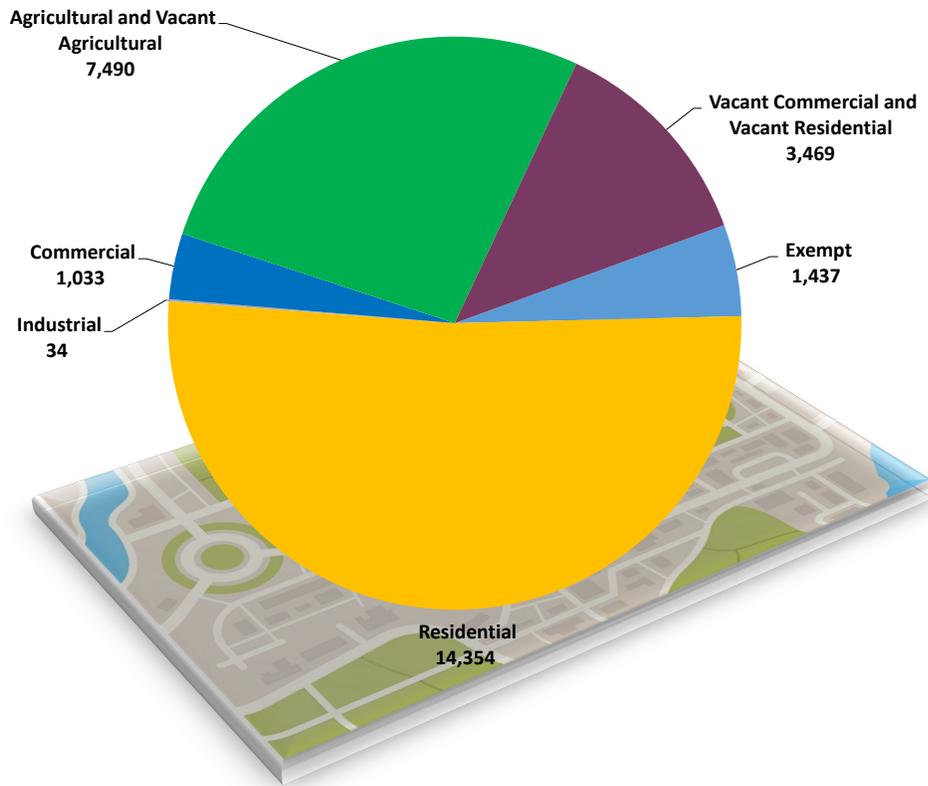
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Greene County

Assessor	The Honorable Ashley Reynolds
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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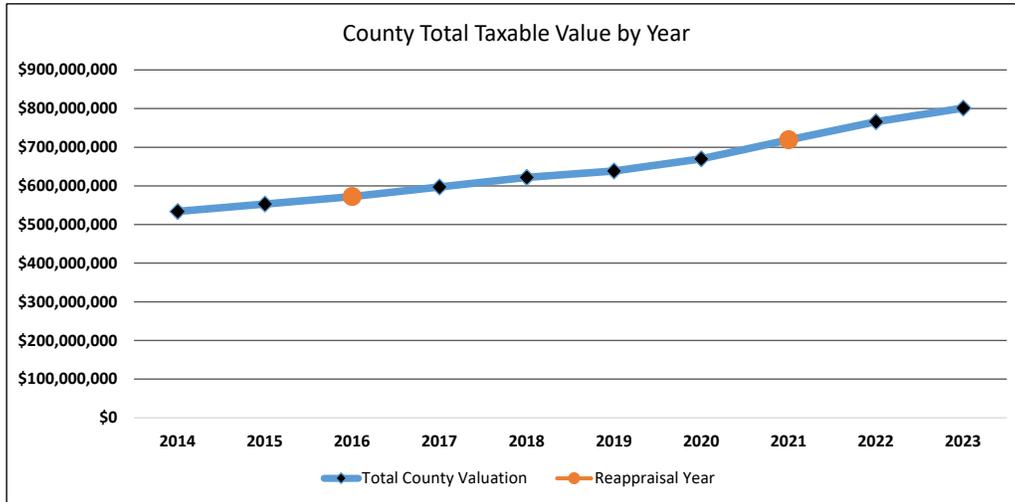
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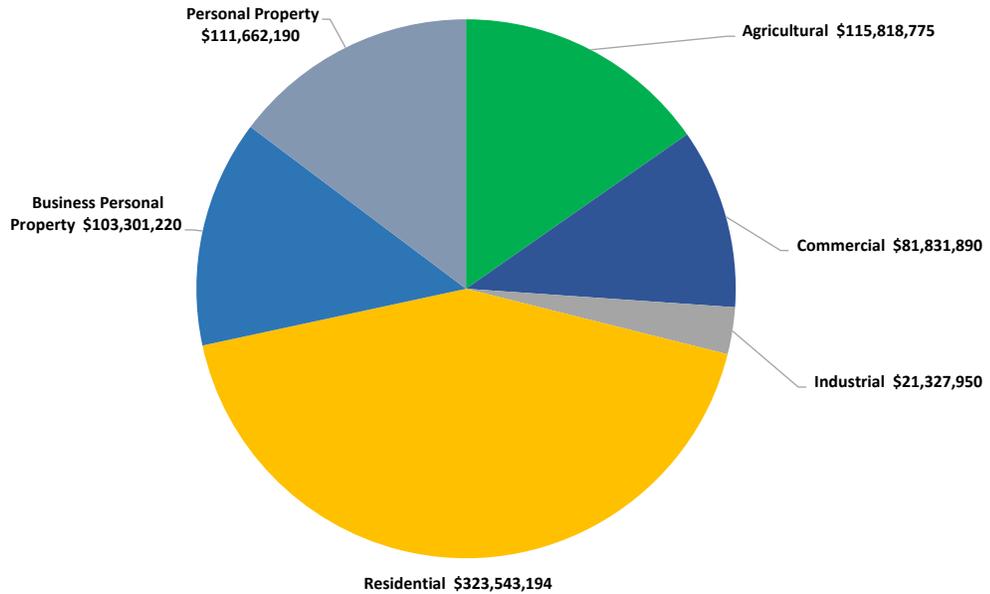
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Greene  
County cont.



**2023 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	54	2.33	66	5.60	67	43.61	66

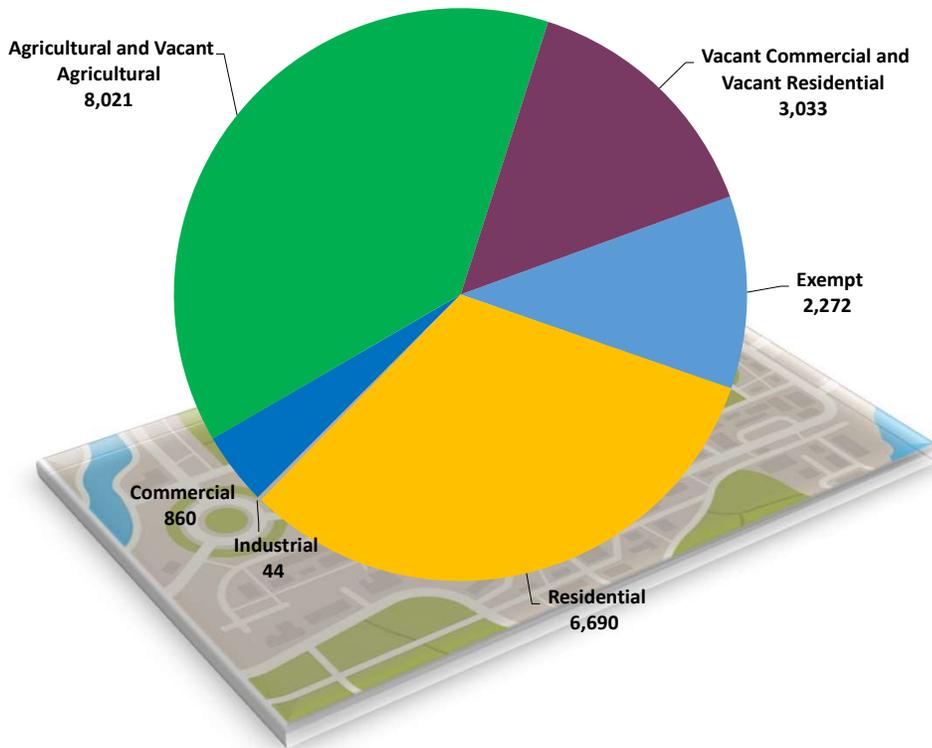
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# Hempstead County

Assessor	The Honorable Renee Gilbert
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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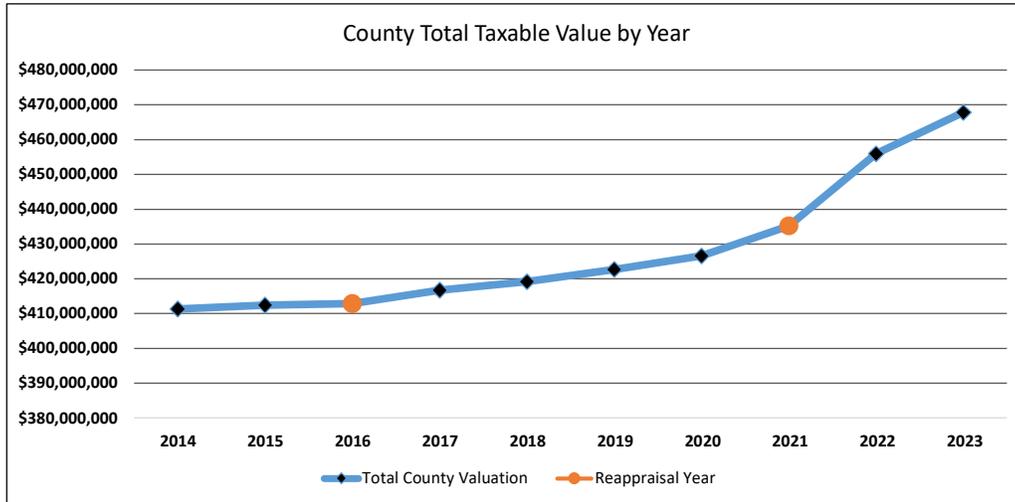
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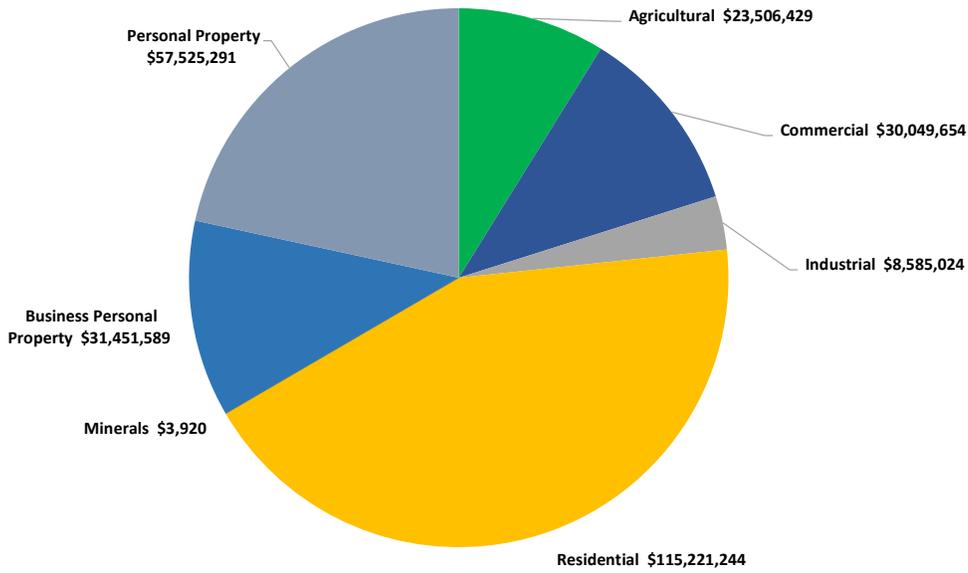
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Hempstead  
County cont.



### 2023 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	71	4.49	29	9.00	19	46.09	56

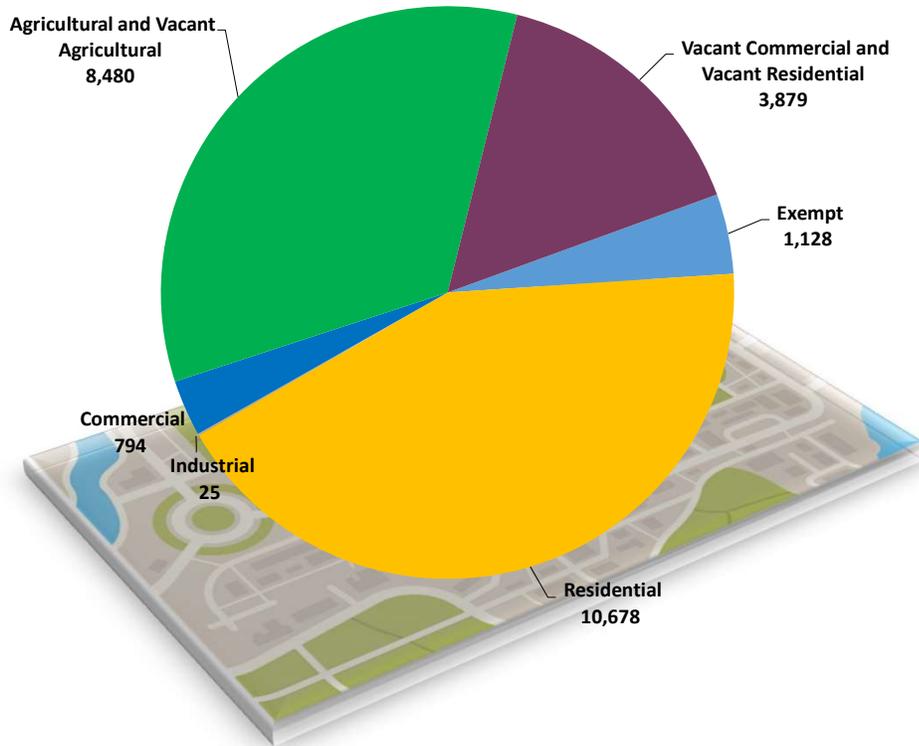
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Hot Spring County

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

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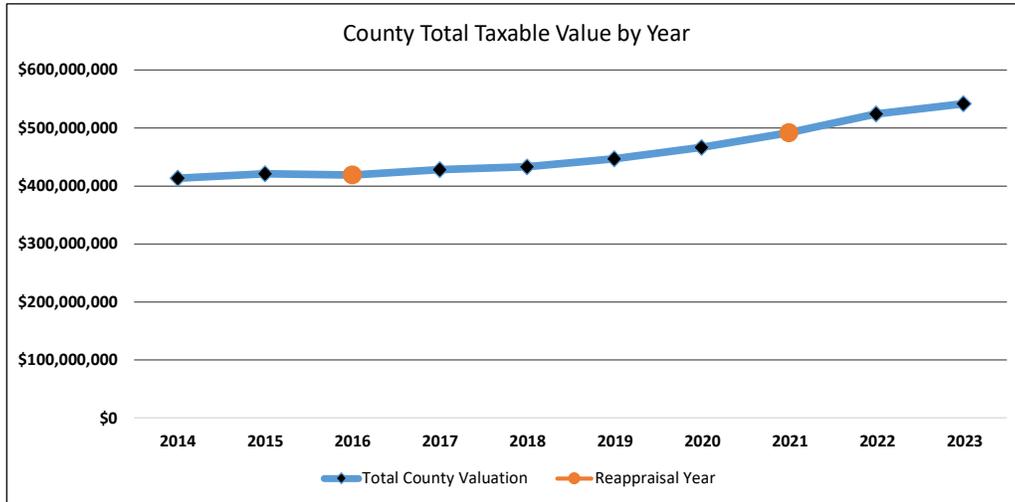
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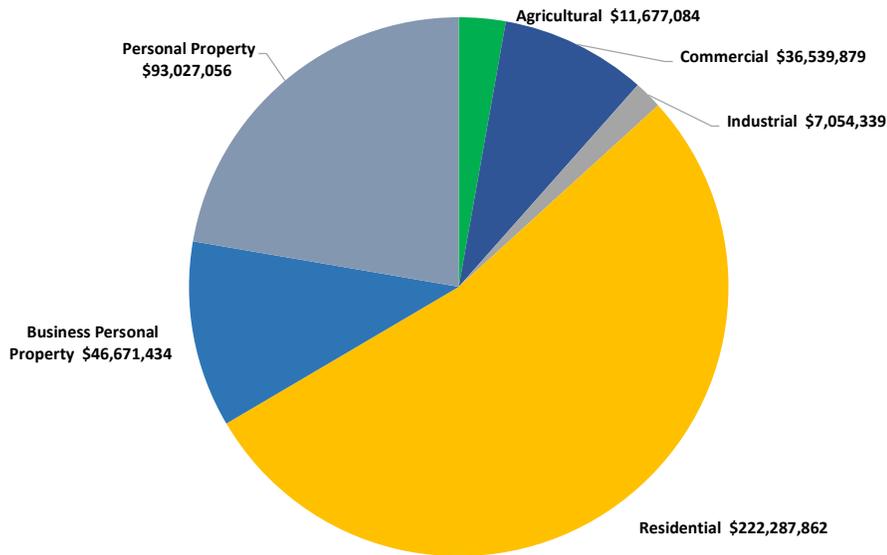
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Hot Spring  
County cont.



**2023 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	8	4.42	30	9.00	19	52.72	10

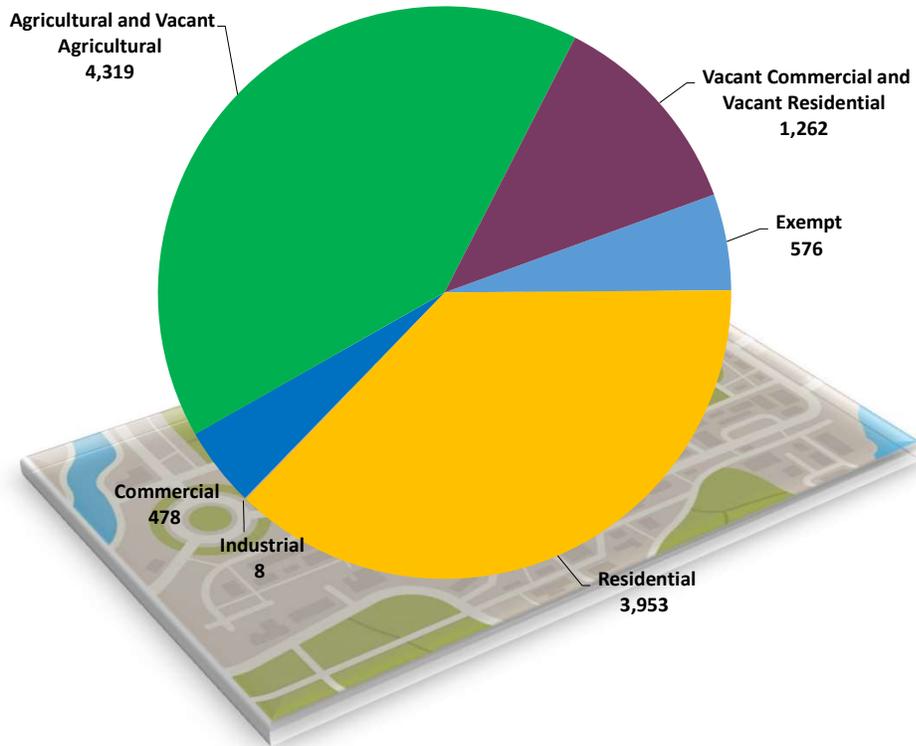
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# Howard County

<b>Assessor</b>	<b>The Honorable Cindy Butler</b>
<b>Parcels (Reappraisal)*</b>	<b>9,984</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>Total Assessment Solutions Corp</b>

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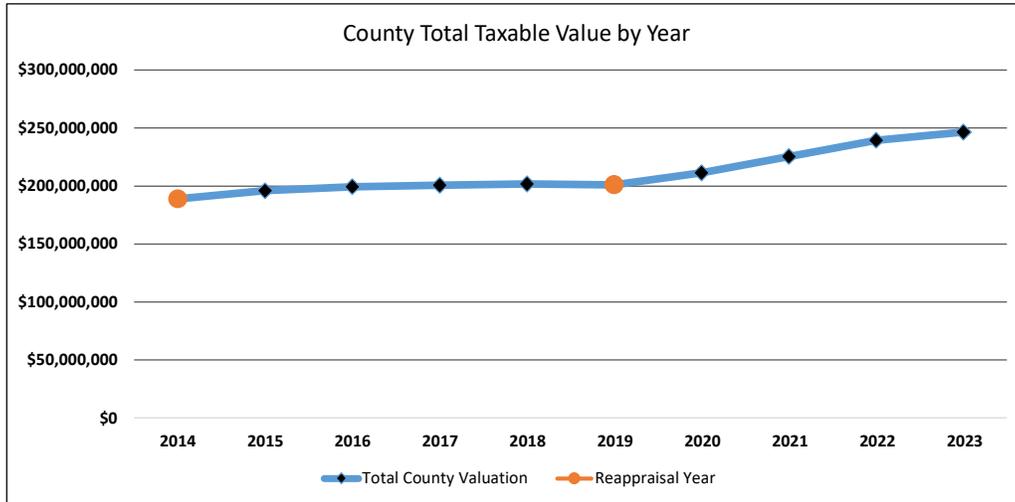
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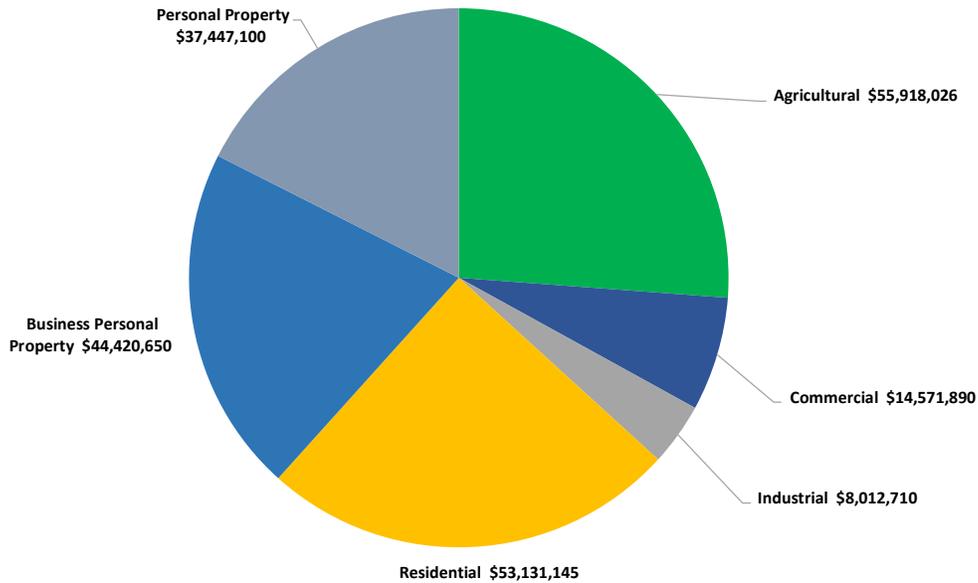
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Howard  
County cont.



**2023 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	47	4.15	35	6.60	56	45.82	59

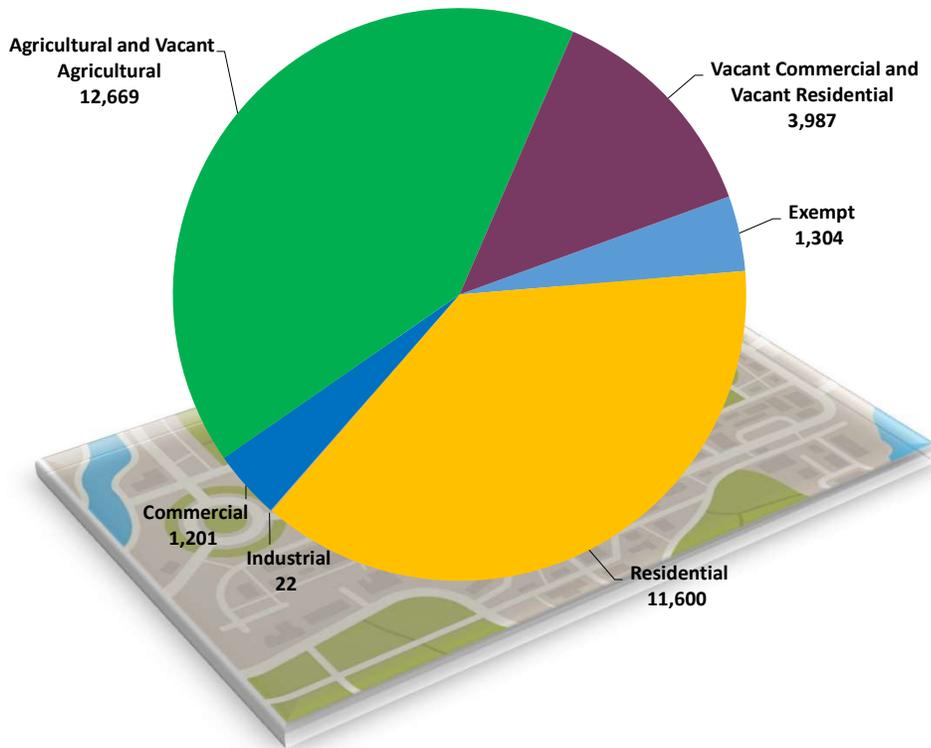
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# Independence County

<b>Assessor</b>	<b>The Honorable Diane Tucker</b>
<b>Parcels (Reappraisal)*</b>	<b>28,782</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>Ozark</b>
<b>Reappraisal Contractor</b>	<b>In-House</b>

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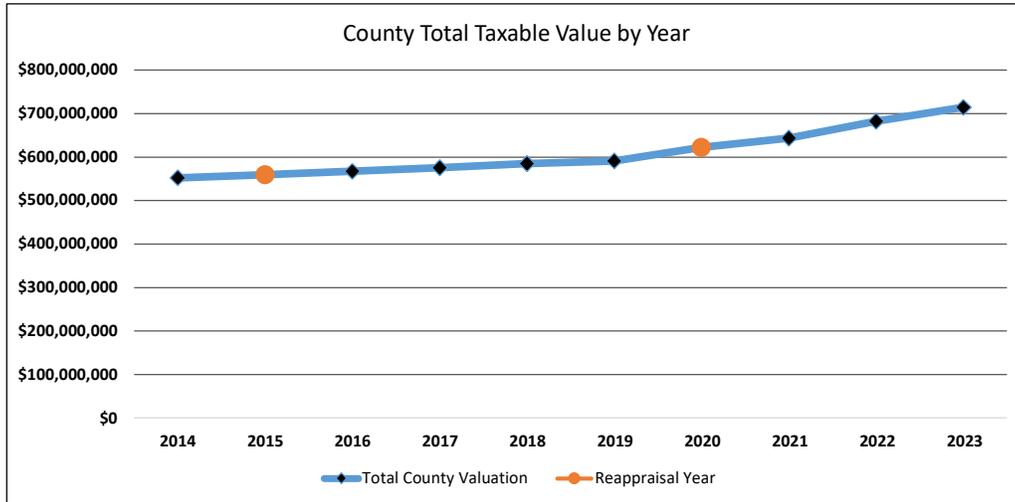
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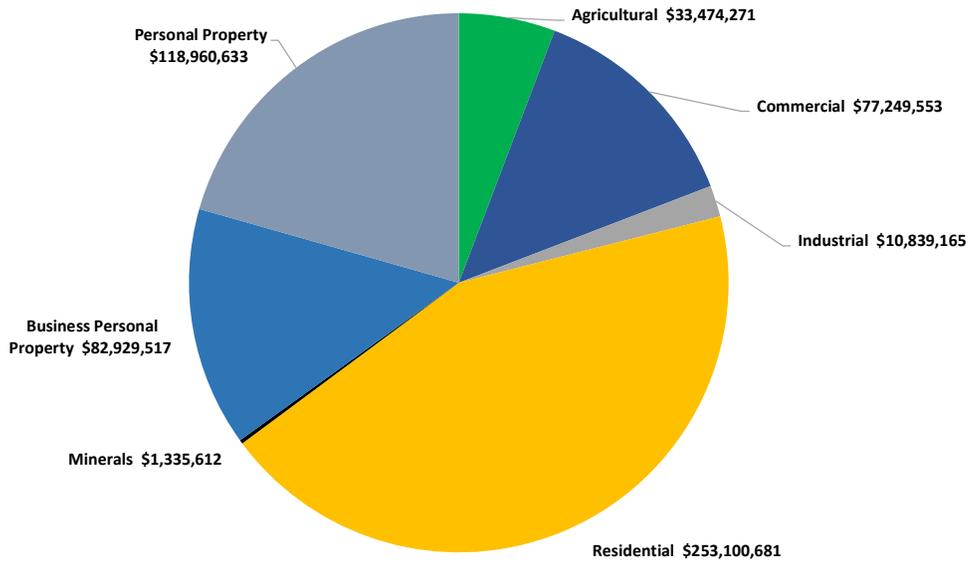
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Independence  
County cont.



**2023 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	39.16	31	3.97	48	8.60	33	50.09	27

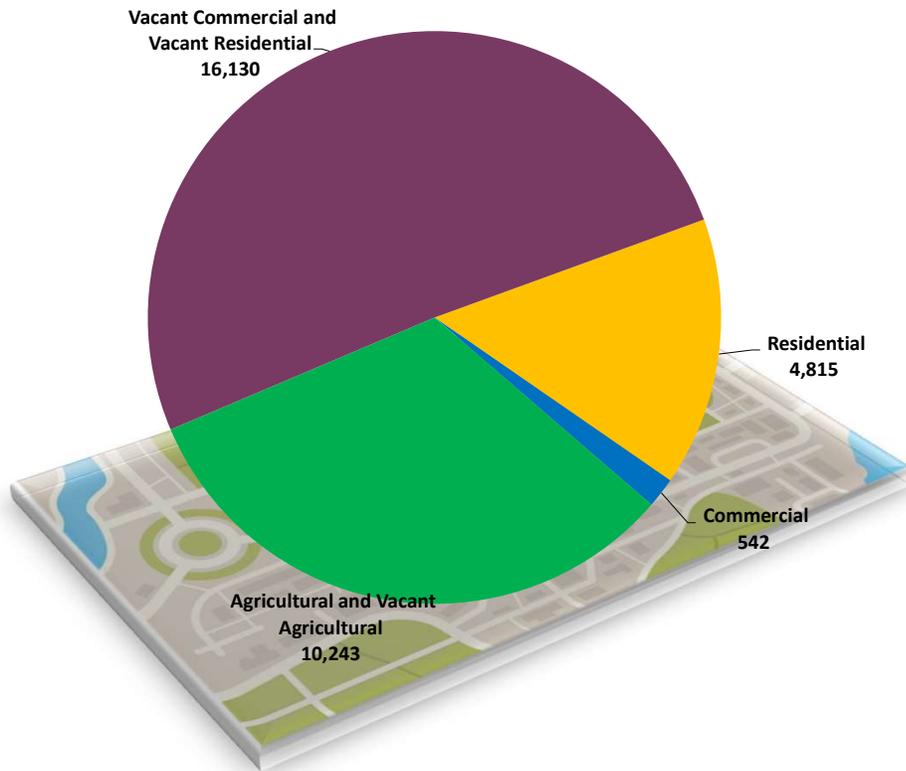
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# Izard County

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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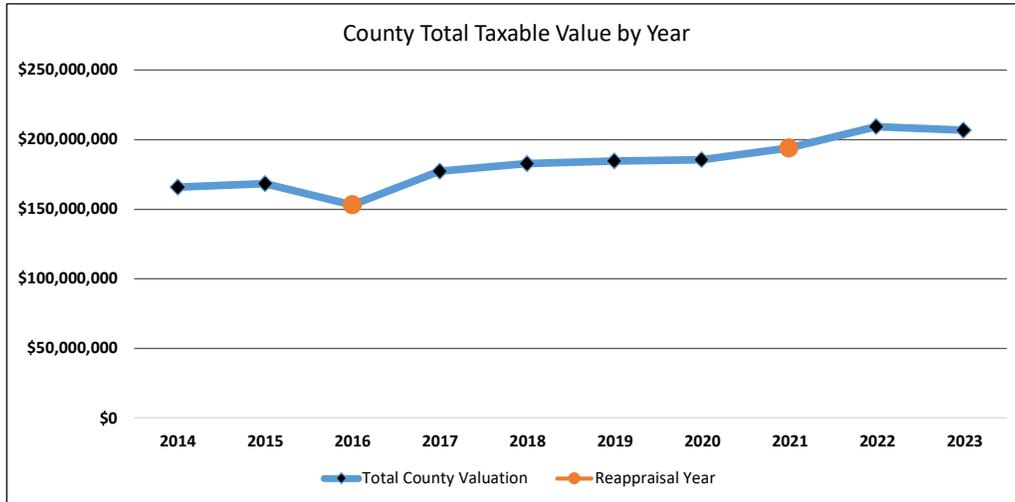
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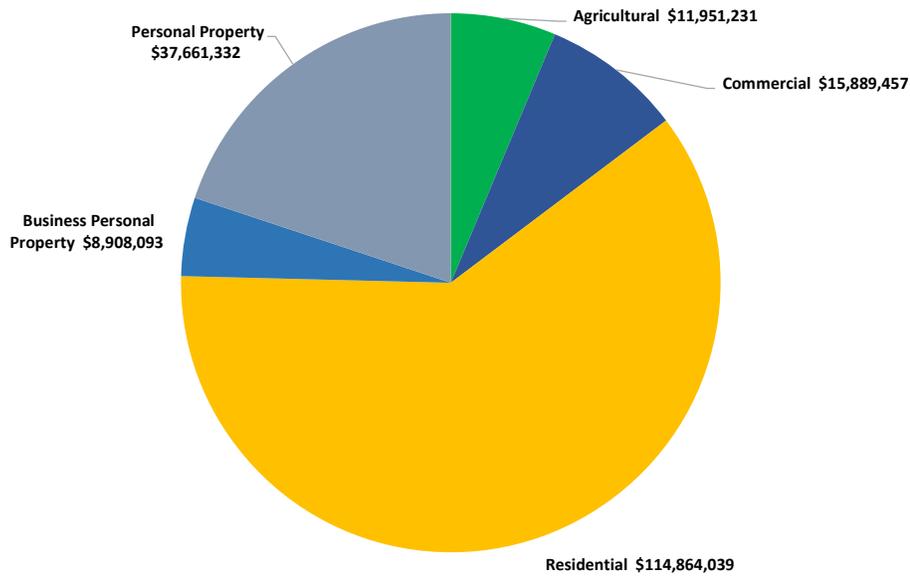
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Izard  
County cont.



**2023 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	41	4.08	41	7.70	48	48.11	41

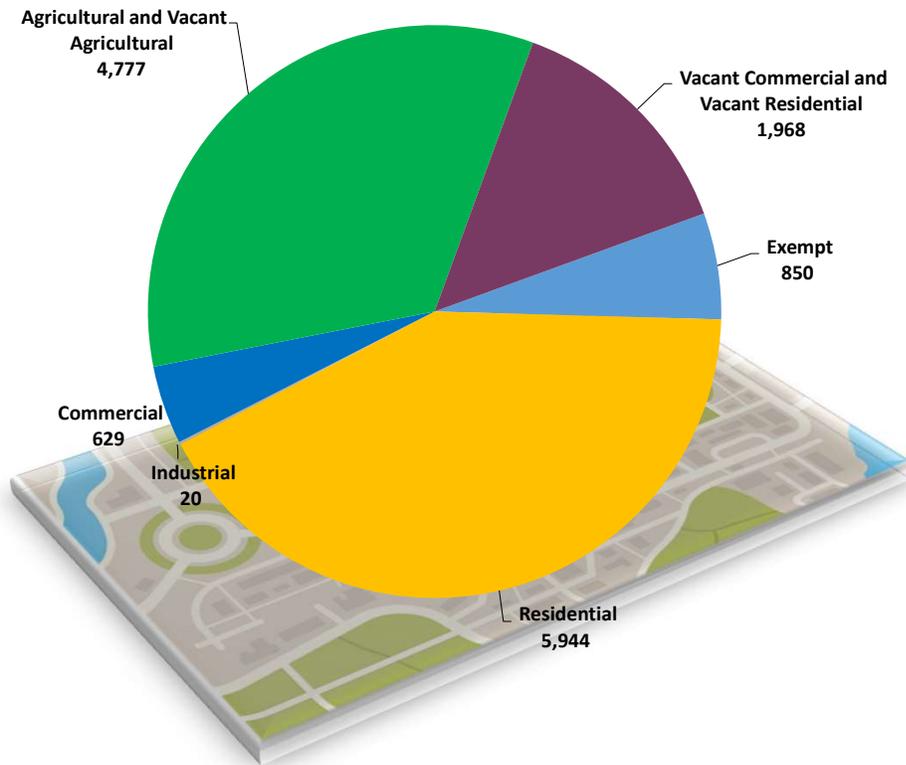
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# 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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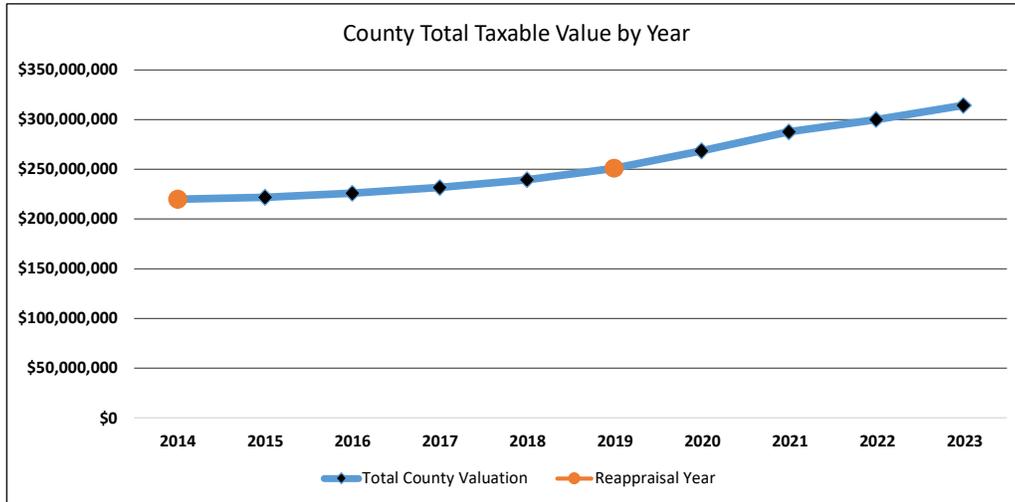
## PARCELS BY TYPE



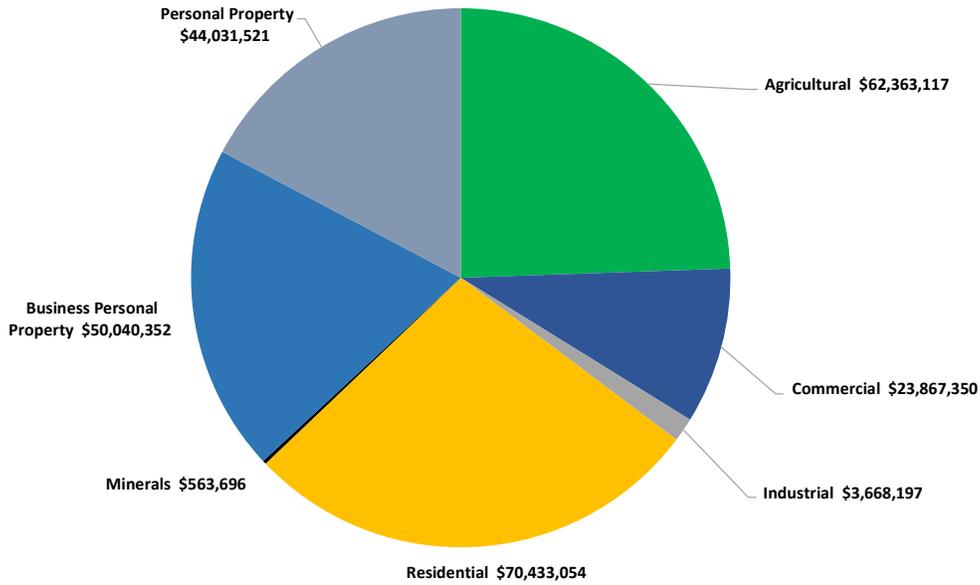
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Jackson  
County cont.



### 2023 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	53	4.07	42	9.00	19	48.77	37

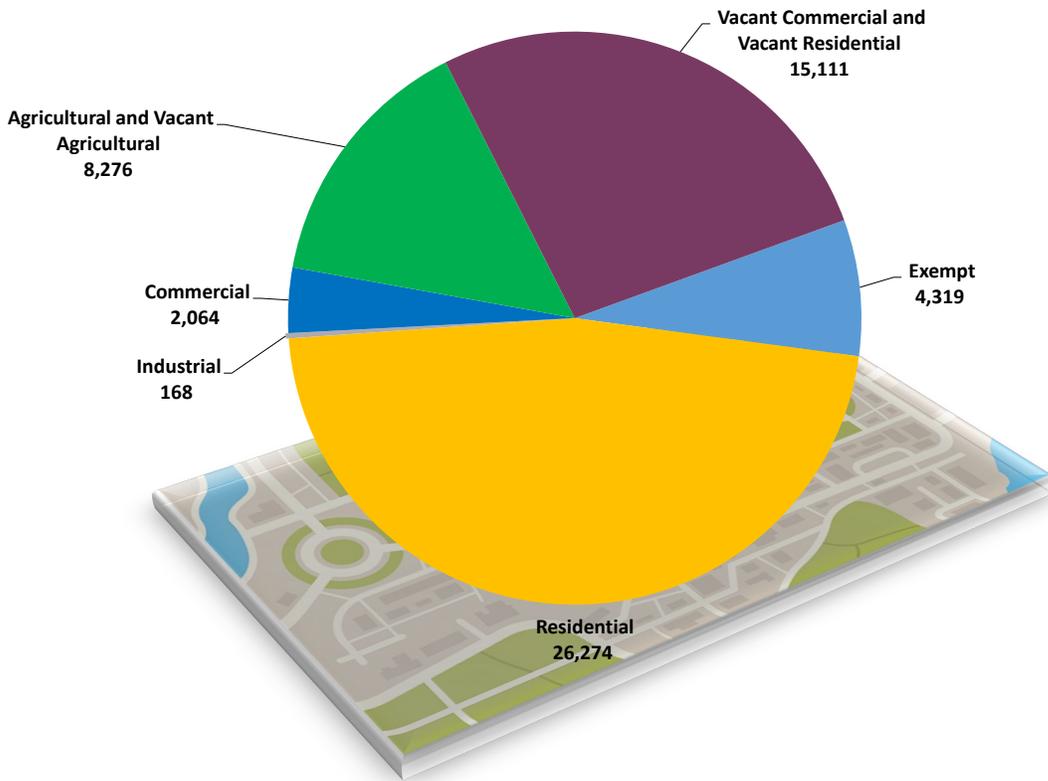
More detailed information on millages is available at <https://www.arkansasassessment.com/>  
[Millage Book | Arkansas Assessment Coordination Division](#)

# Jefferson County

<b>Assessor</b>	<b>The Honorable Gloria Tillman</b>
<b>Parcels (Reappraisal)*</b>	<b>51,078</b>
<b>Current Reappraisal Cycle Ends</b>	<b>2027</b>
<b>Current Reappraisal Cycle Duration (Years)</b>	<b>4</b>
<b>Agricultural Region</b>	<b>Delta</b>
<b>Reappraisal Contractor</b>	<b>In-House(Arkansas CAMA Technology)</b>

In house counties perform their own field work, data entry, valuation, and more.  
 Some In-House counties may contract out their appraisal manager position.  
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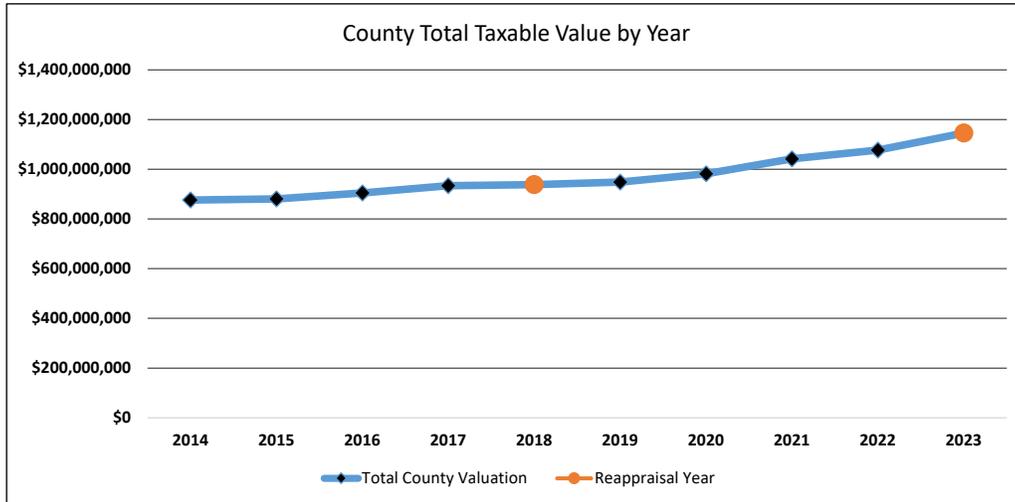
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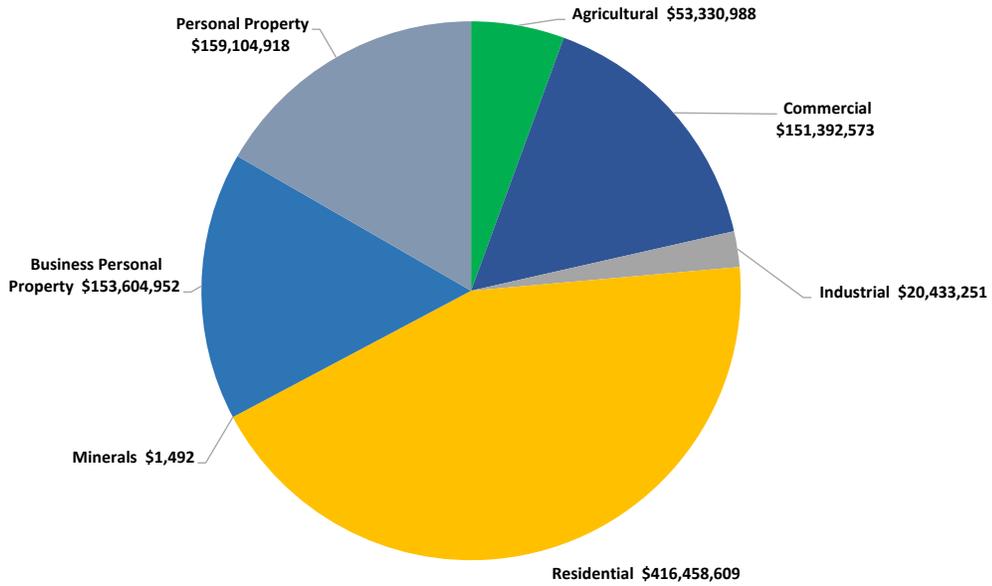
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Jefferson  
County cont.



### 2023 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	40.76	13	7.64	1	9.21	17	55.06	3

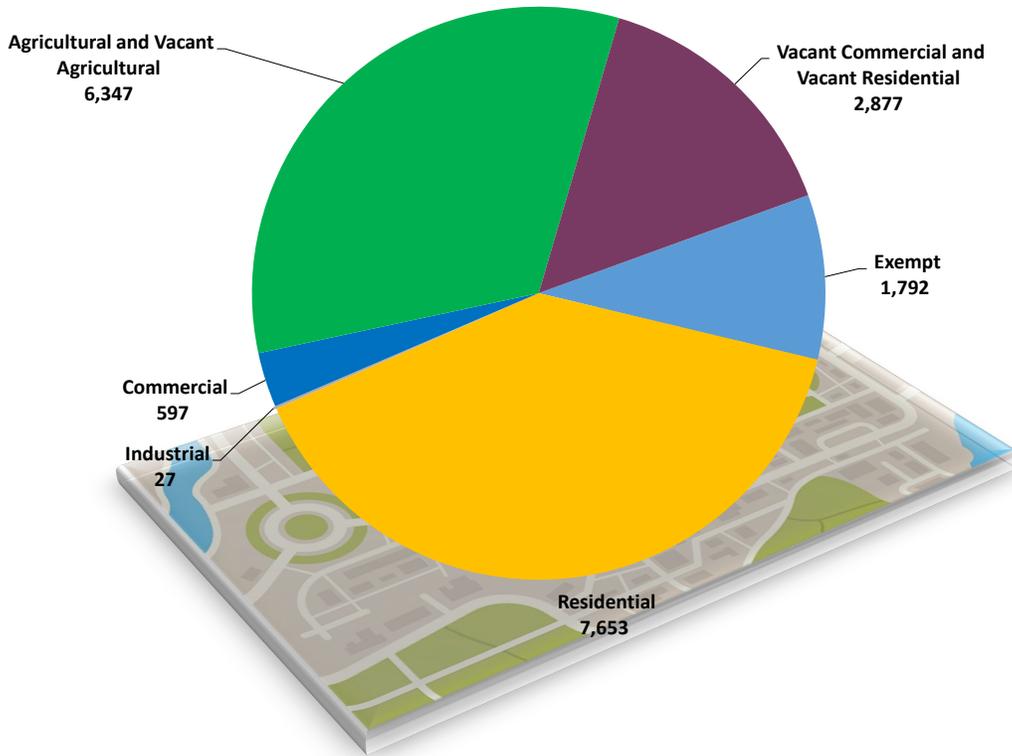
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Johnson County

Assessor	The Honorable Rusty Hardgrave
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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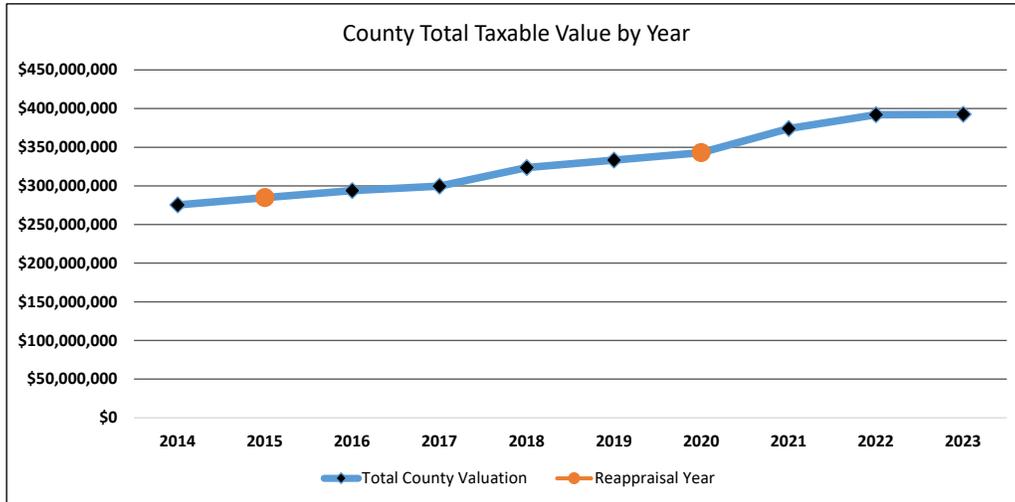
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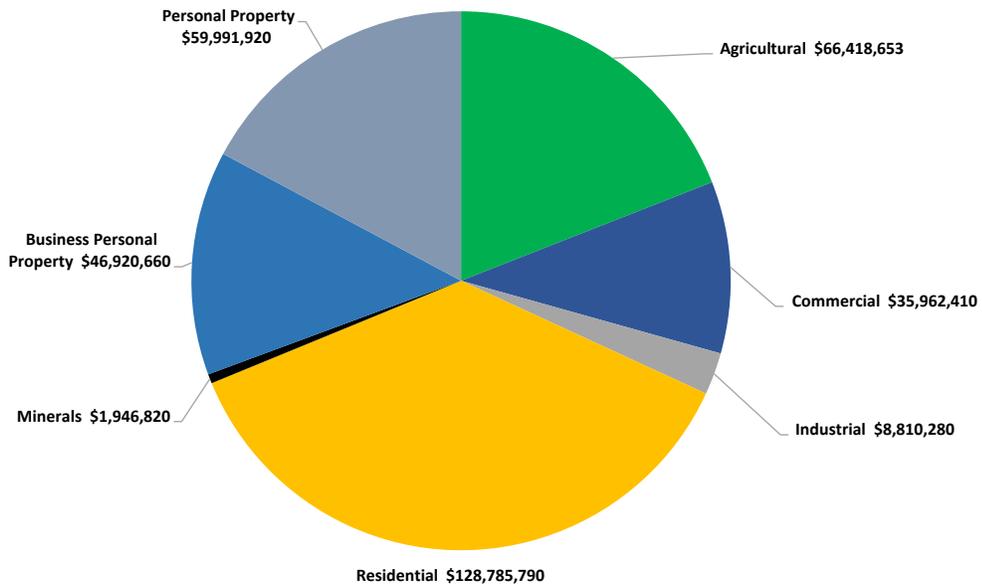
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Johnson  
County cont.



### 2023 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	39.72	26	4.02	44	10.30	4	51.87	15

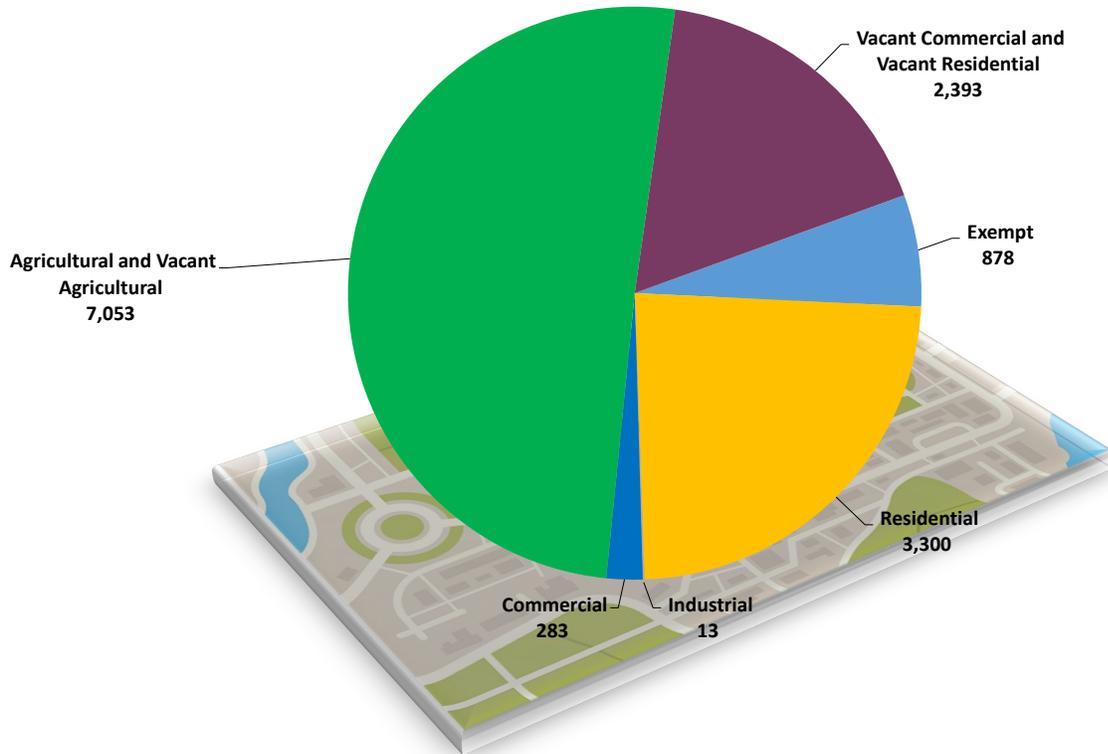
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Lafayette County

<b>Assessor</b>	<b>The Honorable Billie Jo Pierson</b>
<b>Parcels (Reappraisal)*</b>	<b>12,712</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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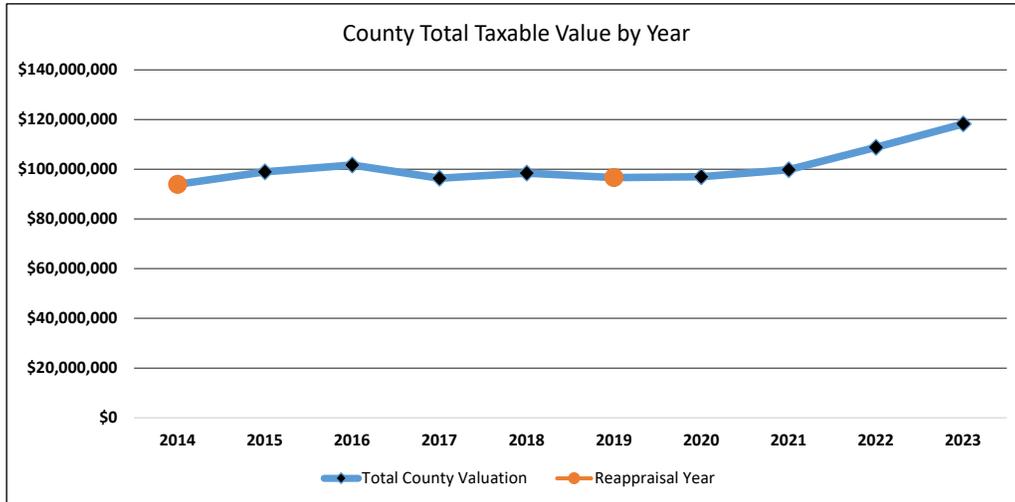
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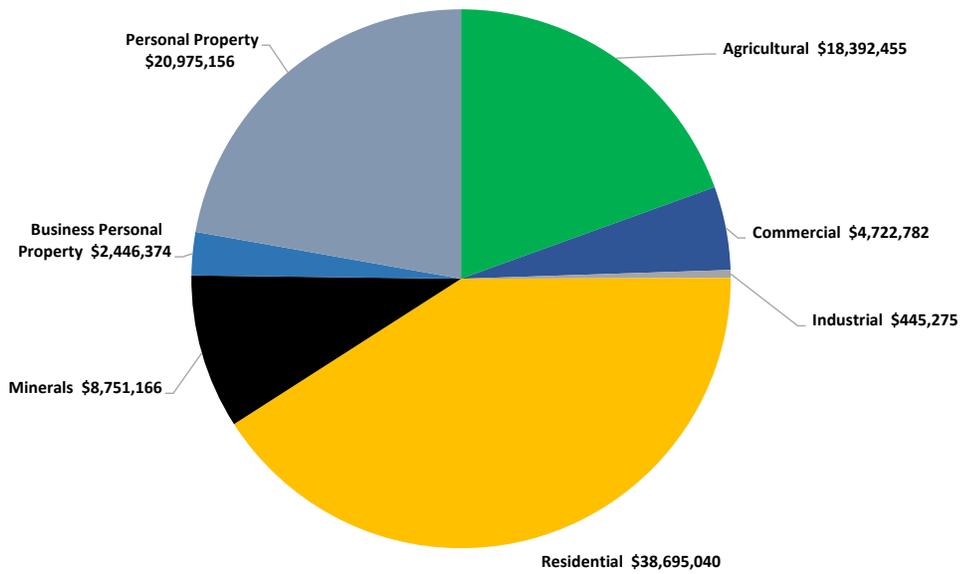
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Lafayette  
County cont.



### 2023 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	5.30	11	9.00	19	46.87	51

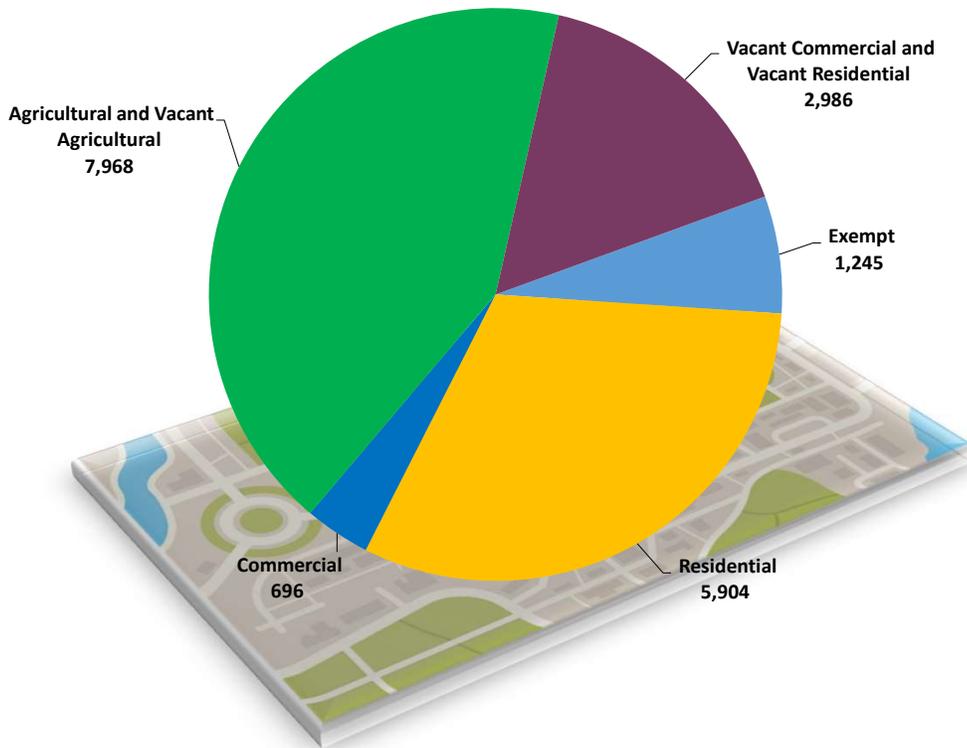
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[Millage Book | Arkansas Assessment Coordination Division](#)

# Lawrence County

<b>Assessor</b>	<b>The Honorable Becky Holder</b>
<b>Parcels (Reappraisal)*</b>	<b>15,993</b>
<b>Current Reappraisal Cycle Ends</b>	<b>2027</b>
<b>Current Reappraisal Cycle Duration (Years)</b>	<b>4</b>
<b>Agricultural Region</b>	<b>Delta</b>
<b>Reappraisal Contractor</b>	<b>In-House(Delta Mass Appraisal)</b>

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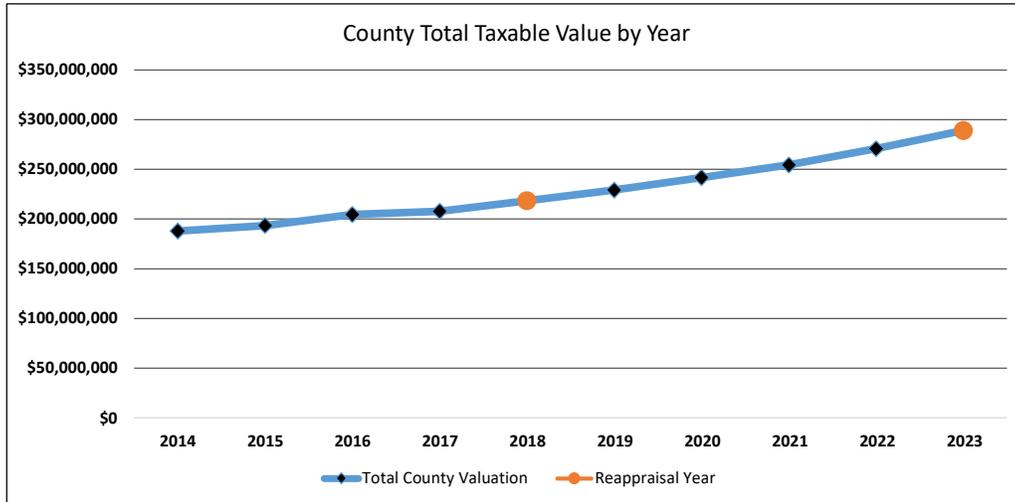
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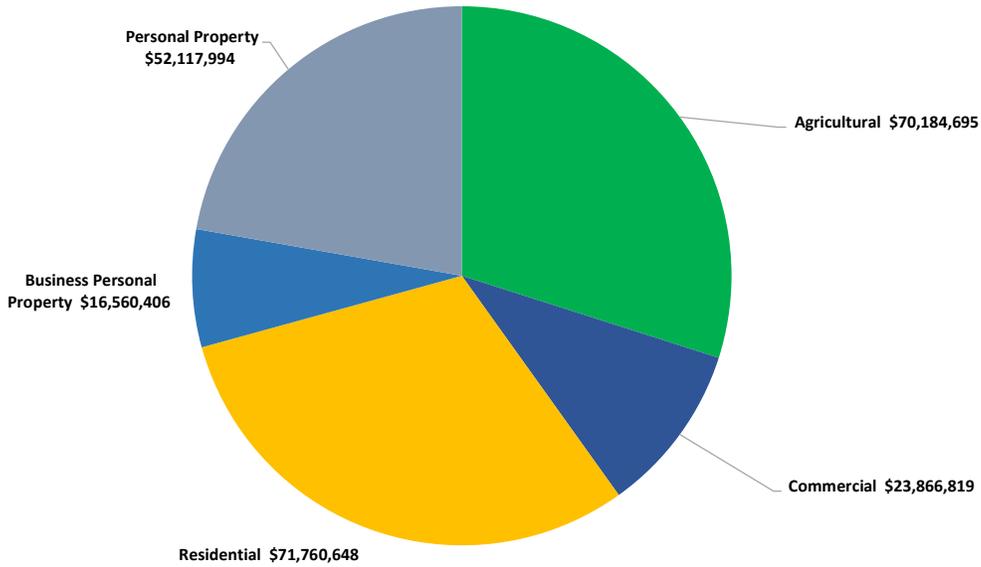
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Lawrence  
County cont.



### 2023 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	35.72	63	1.34	73	9.00	19	45.66	60

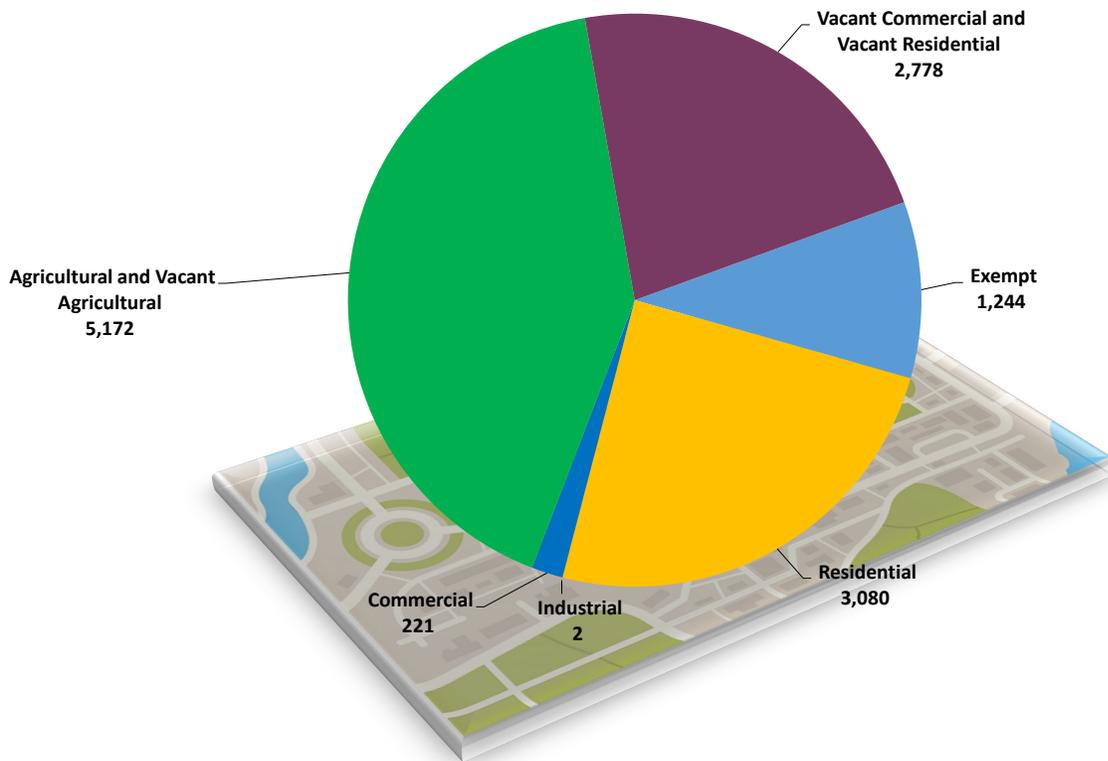
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# 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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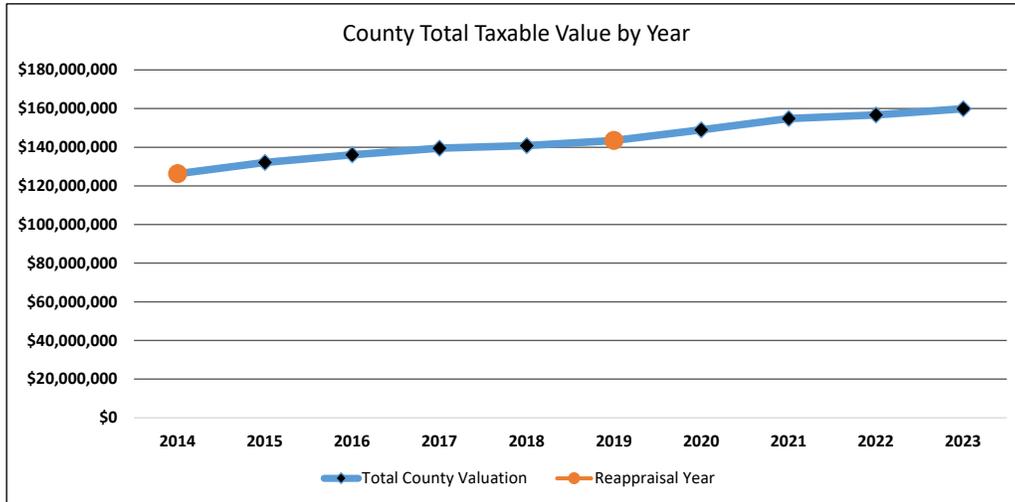
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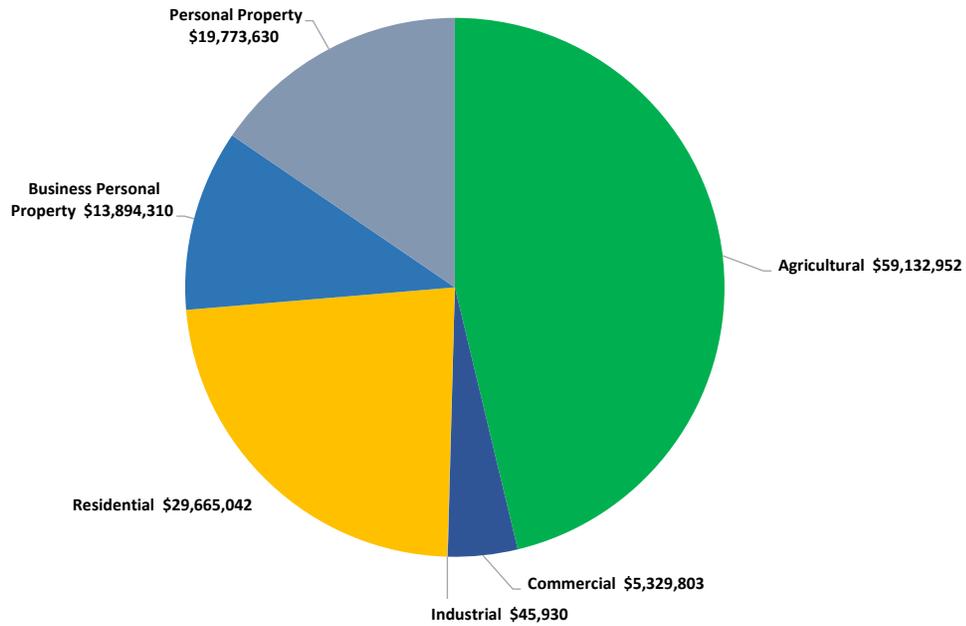
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Lee  
County cont.



**2023 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	13	8.40	39	41.96	72

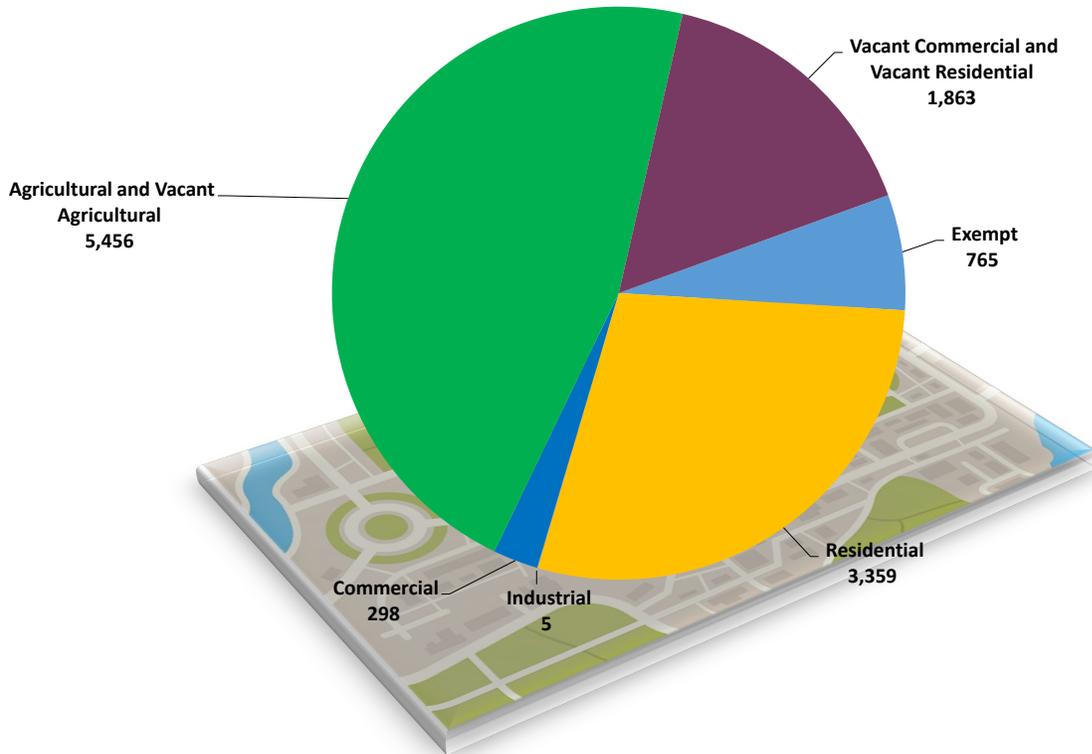
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Lincoln County

<b>Assessor</b>	<b>The Honorable Amy Harrison</b>
<b>Parcels (Reappraisal)*</b>	<b>10,808</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>Delta</b>
<b>Reappraisal Contractor</b>	<b>Arkansas CAMA Technology</b>

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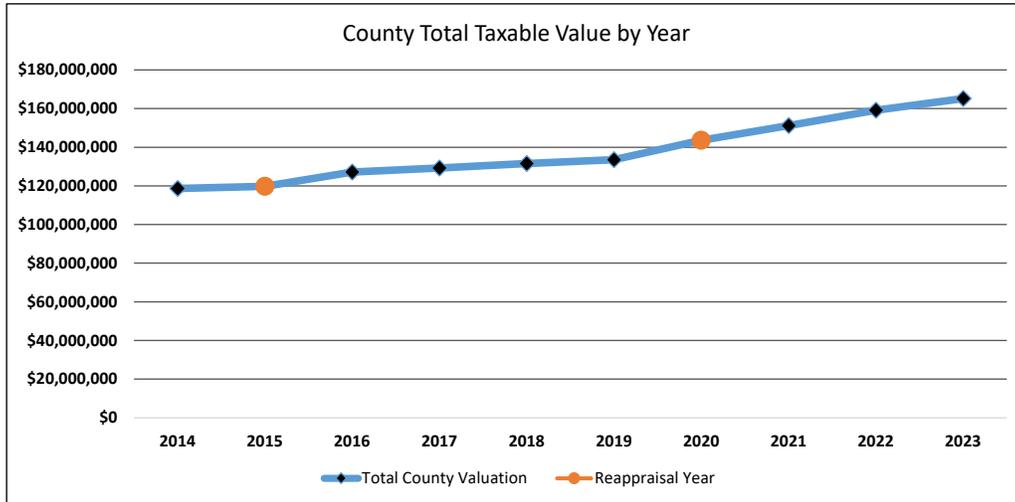
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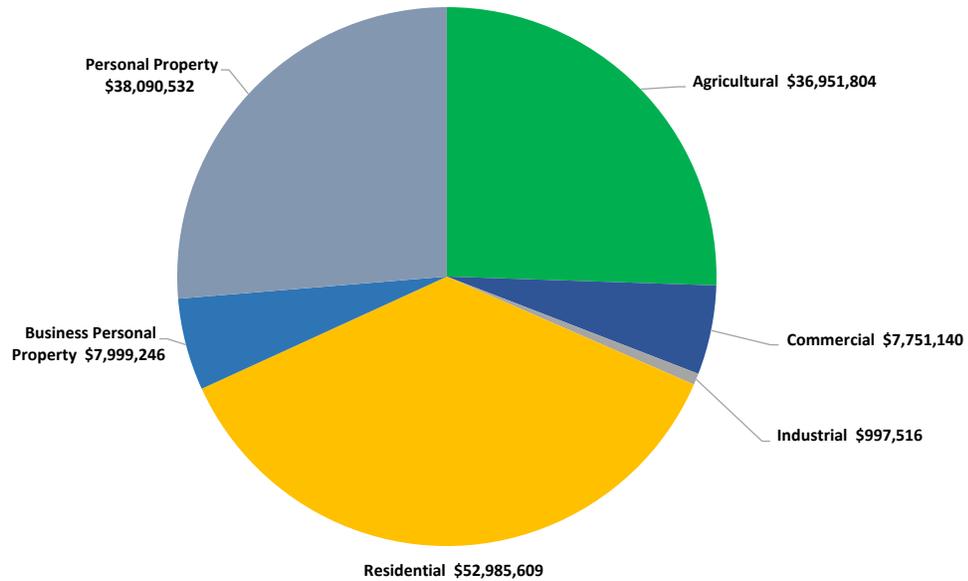
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Lincoln  
County cont.



**2023 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	32	4.50	28	9.00	19	50.40	23

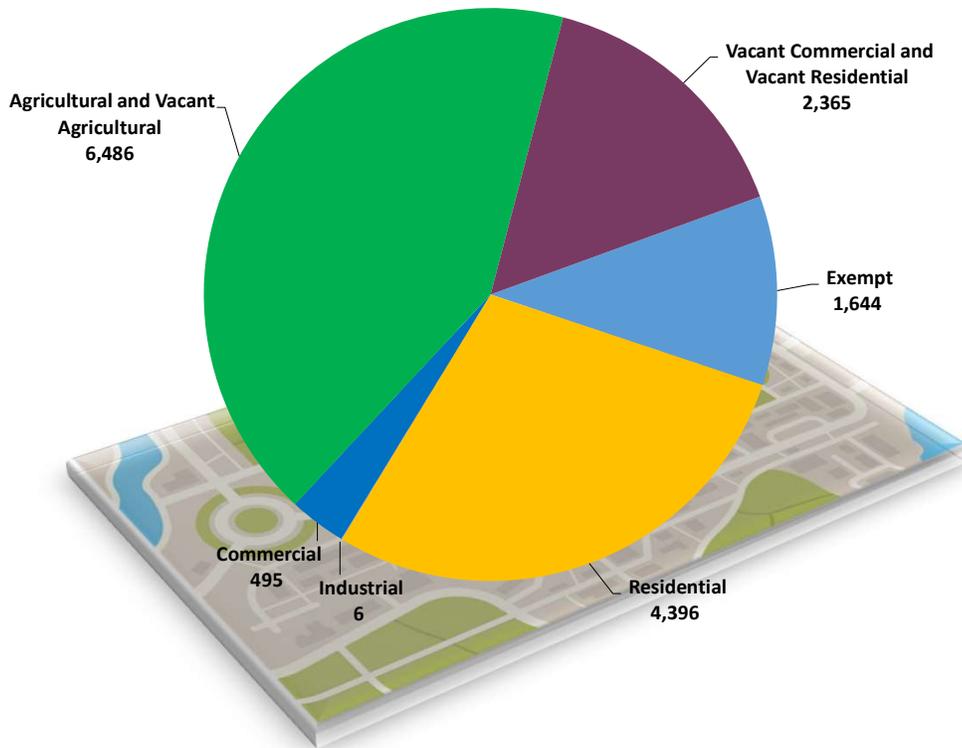
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# Little River County

Assessor	The Honorable Allie Rosenbaum
Parcels (Reappraisal)*	13,325
Current Reappraisal Cycle Ends	2027
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Southwest
Reappraisal Contractor	Arkansas CAMA Technology

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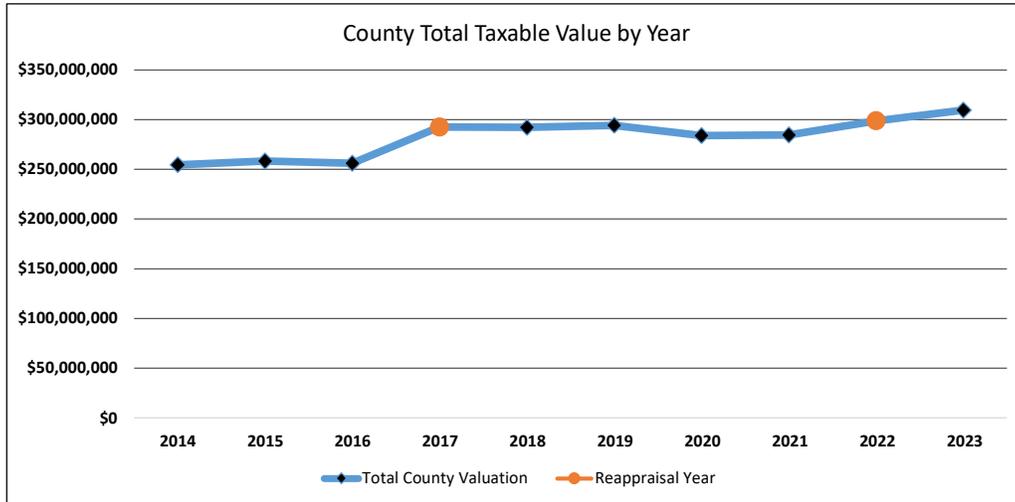
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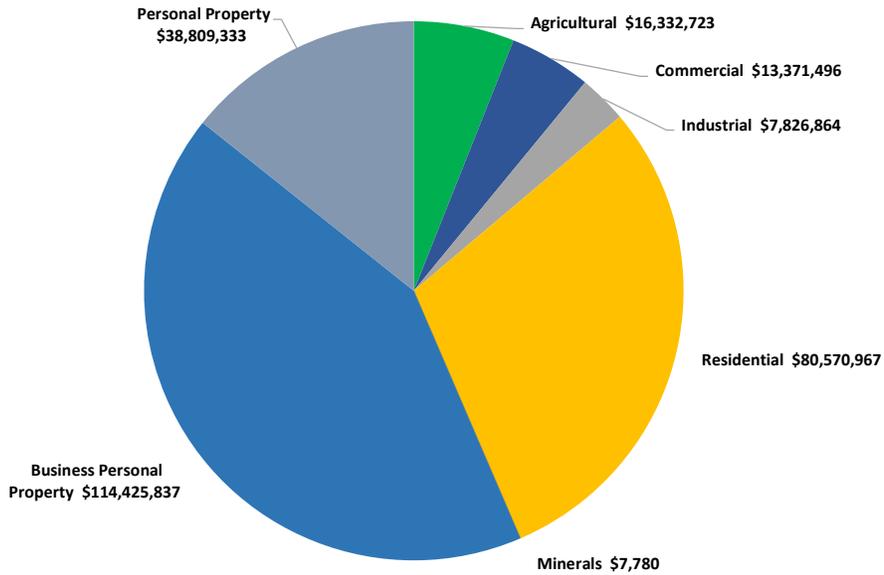
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Little River  
County cont.



**2023 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	30	1.88	71	6.20	60	46.23	55

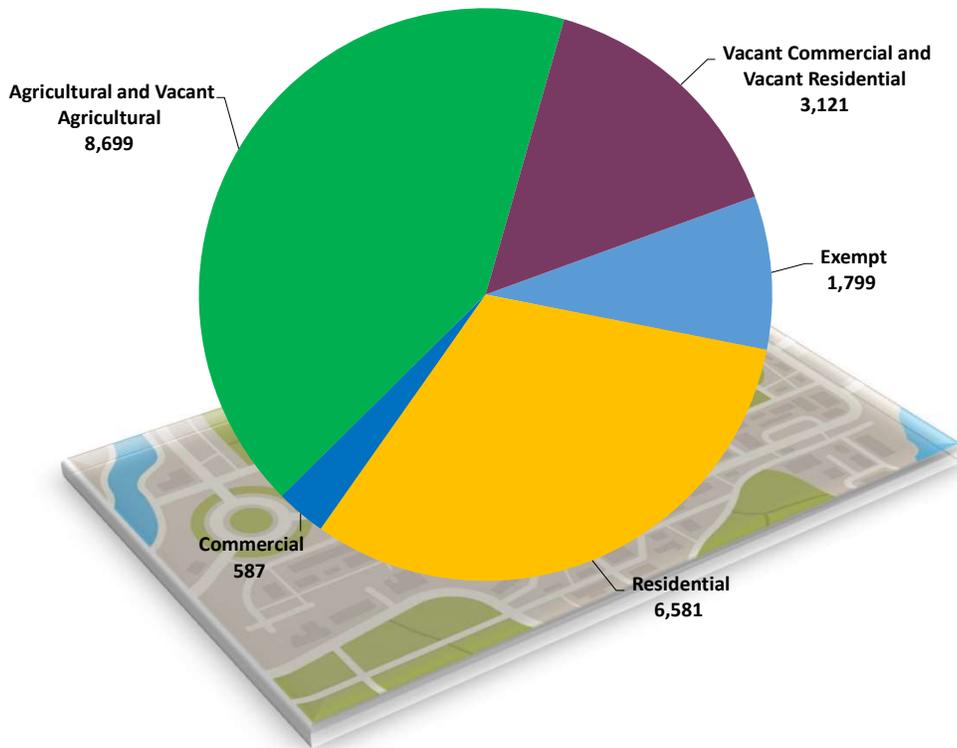
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# Logan County

<b>Assessor</b>	<b>The Honorable Shannon Coffon</b>
<b>Parcels (Reappraisal)*</b>	<b>18,506</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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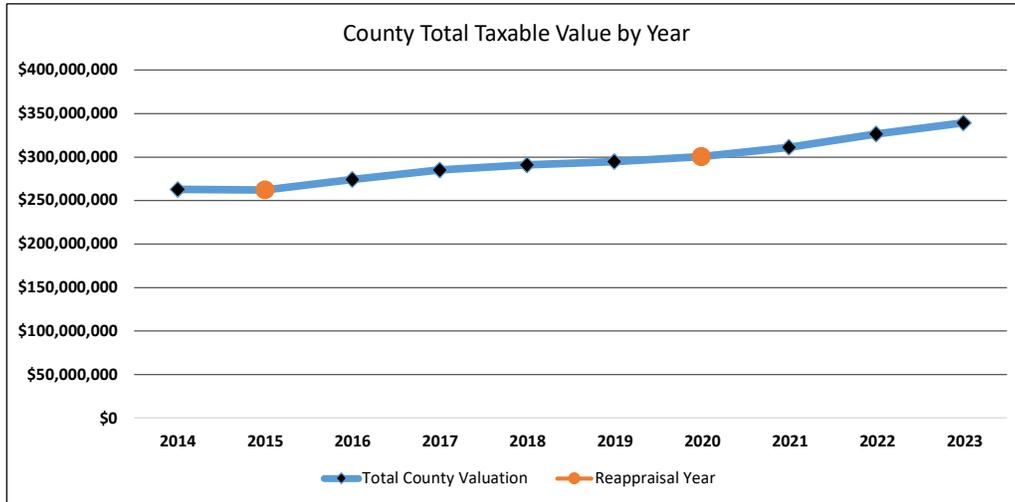
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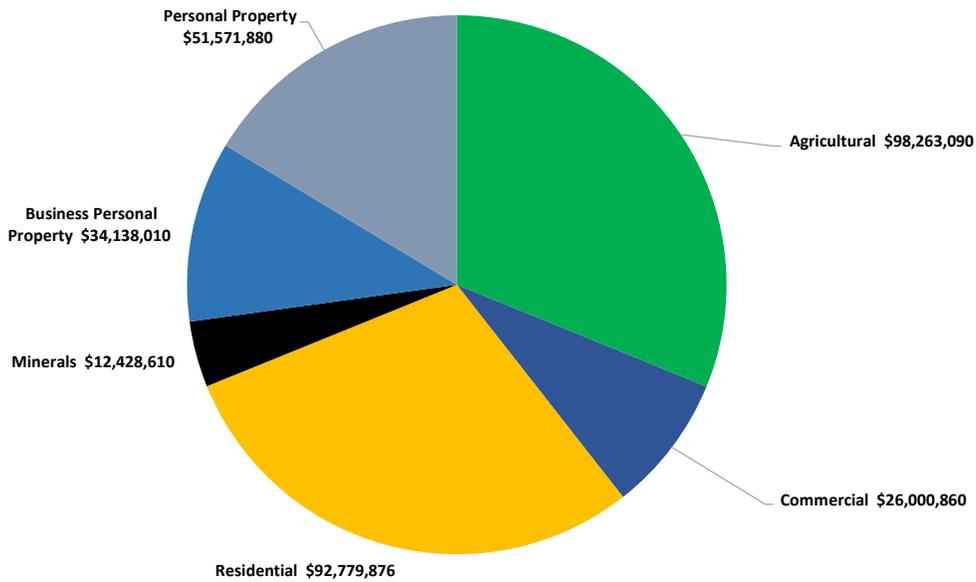
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Logan  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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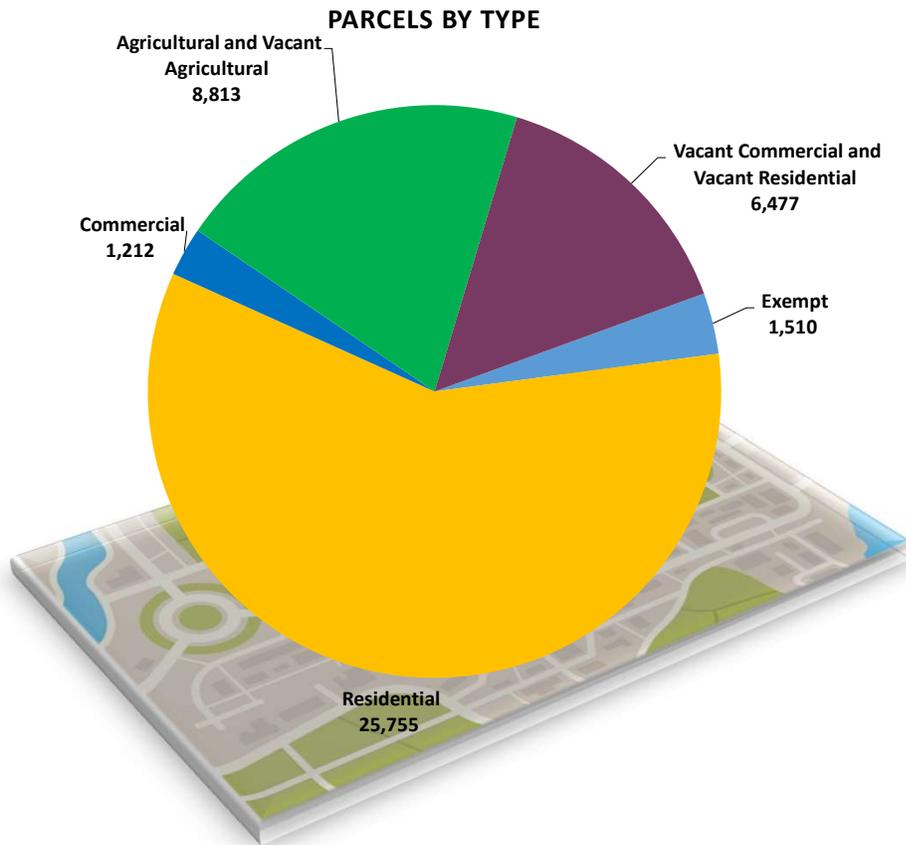
	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	38.16	39	2.70	63	7.90	46	47.48	44

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

# Lonoke County

<b>Assessor</b>	<b>The Honorable Donna Pedersen</b>
<b>Parcels (Reappraisal)*</b>	<b>40,400</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>Delta</b>
<b>Reappraisal Contractor</b>	<b>Total Assessment Solutions Corp</b>

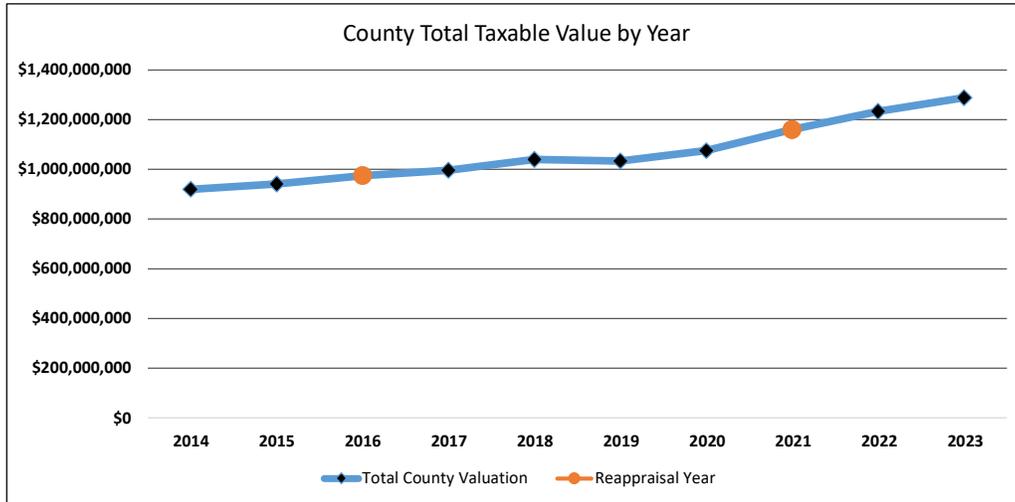
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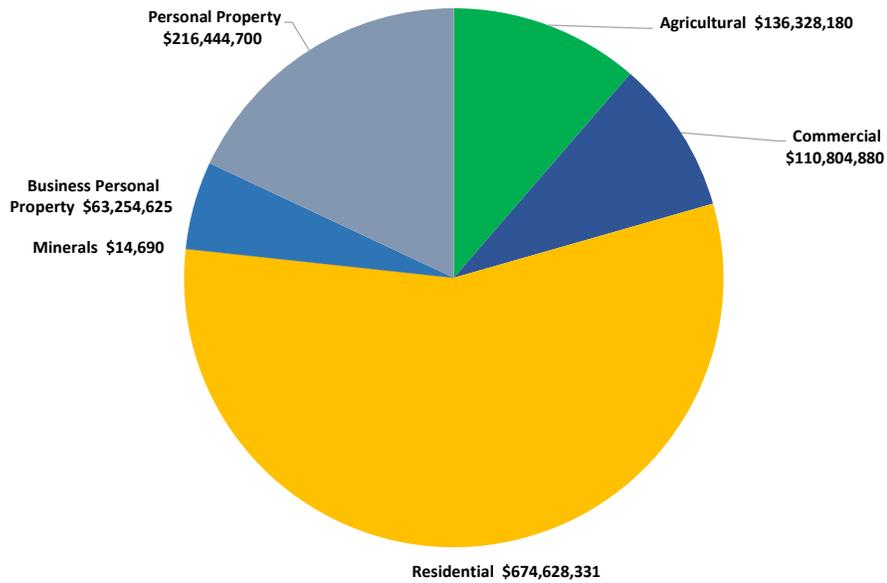
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Lonoke  
County cont.



**2023 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	42.71	5	3.97	47	6.40	57	51.45	17

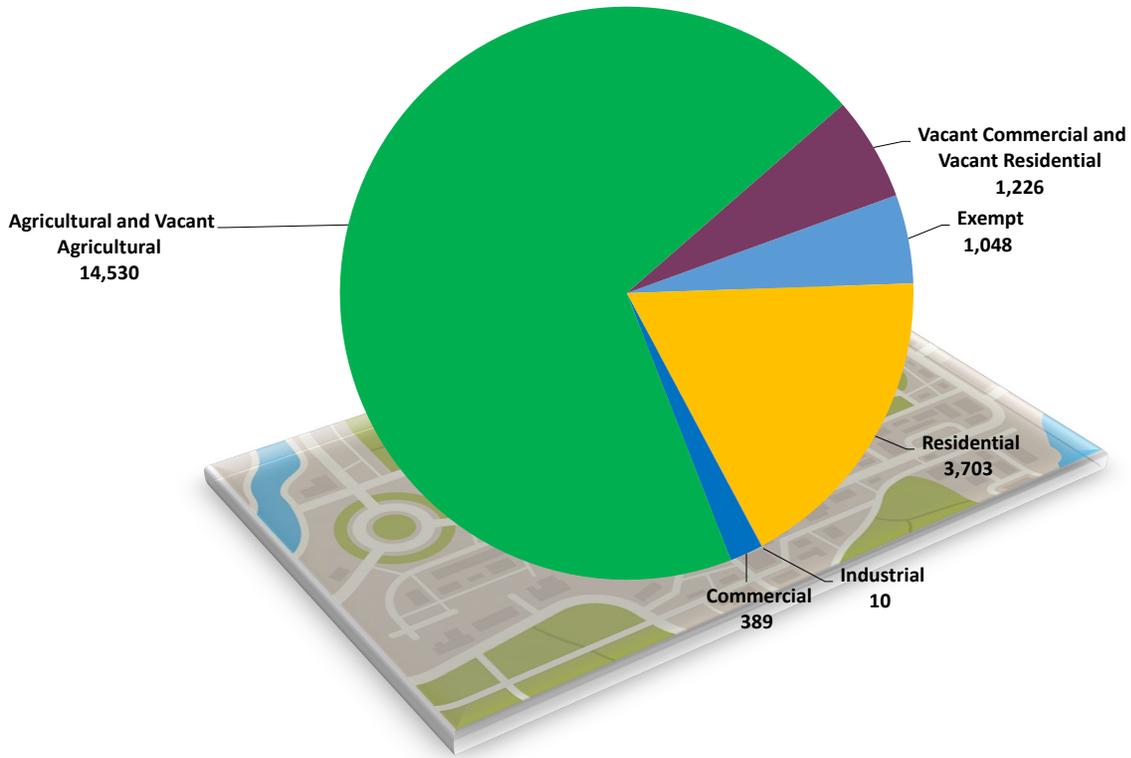
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# Madison County

<b>Assessor</b>	<b>The Honorable Christal Odgen</b>
<b>Parcels (Reappraisal)*</b>	<b>19,202</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>Arkansas CAMA Technology</b>

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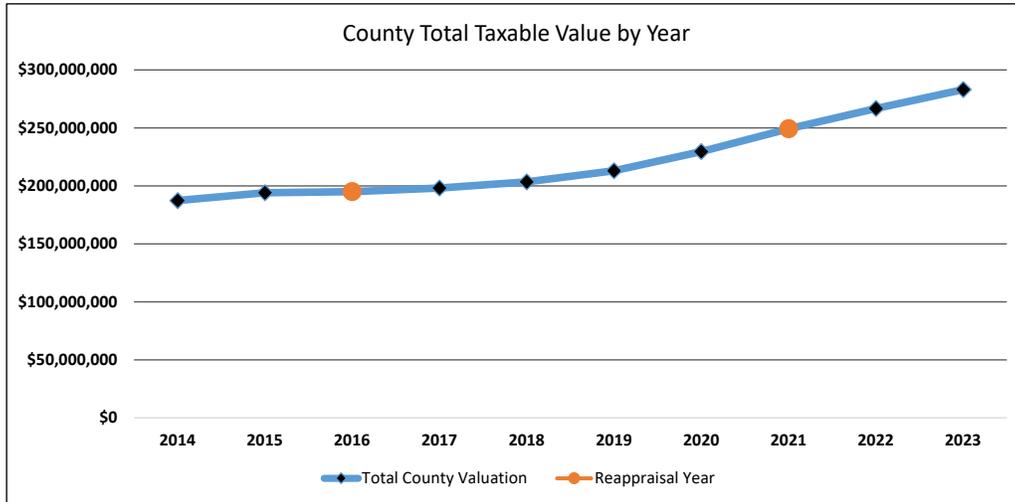
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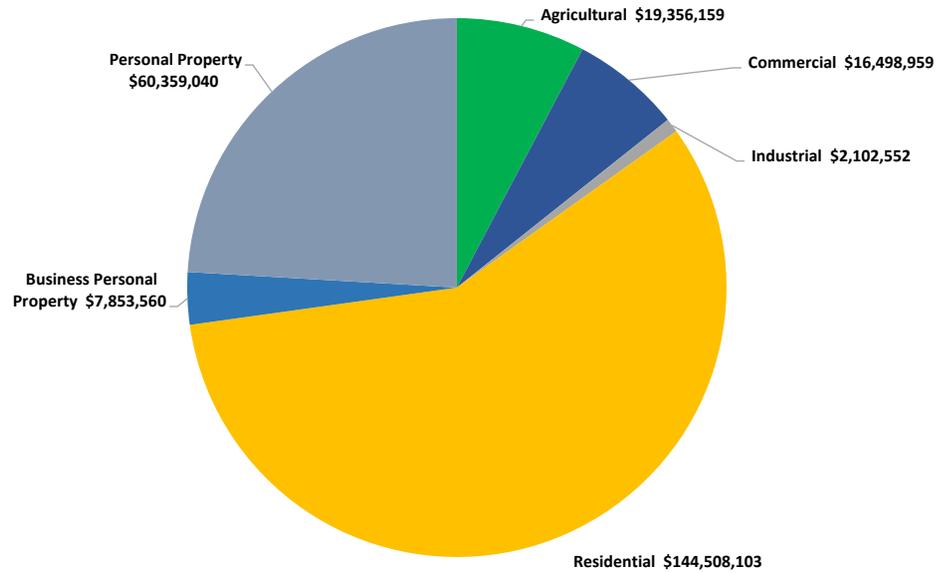
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Madison  
County cont.



### 2023 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	50	2.85	62	9.00	19	47.17	47

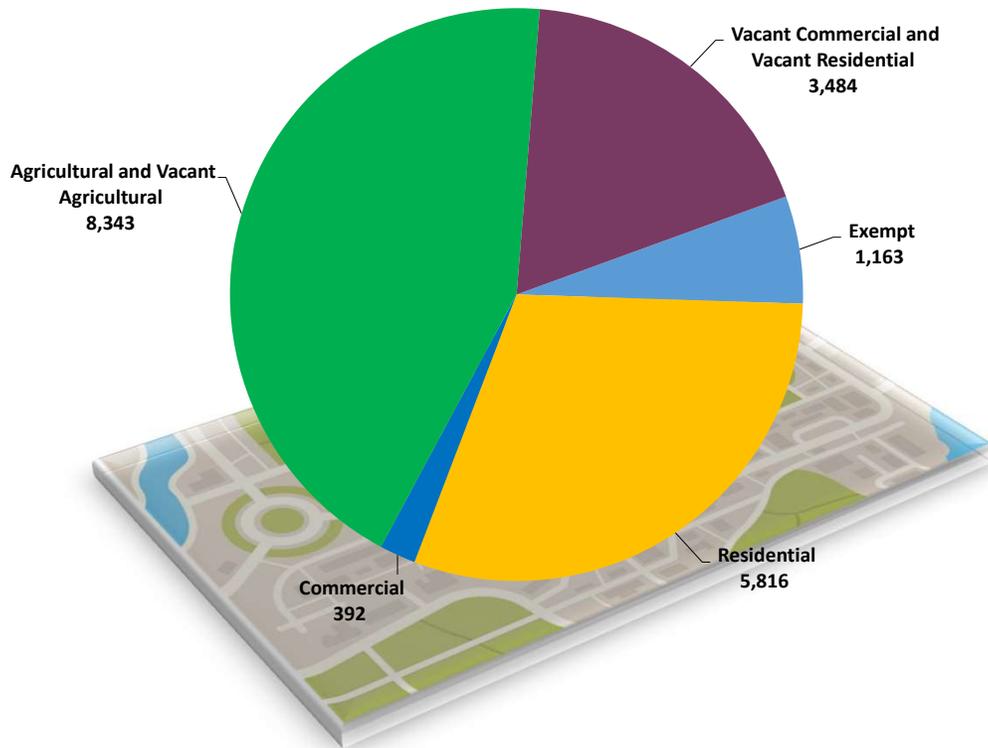
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Marion County

<b>Assessor</b>	<b>The Honorable Tonya Eppes</b>
<b>Parcels (Reappraisal)*</b>	<b>18,050</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>Delta Mass Appraisal</b>

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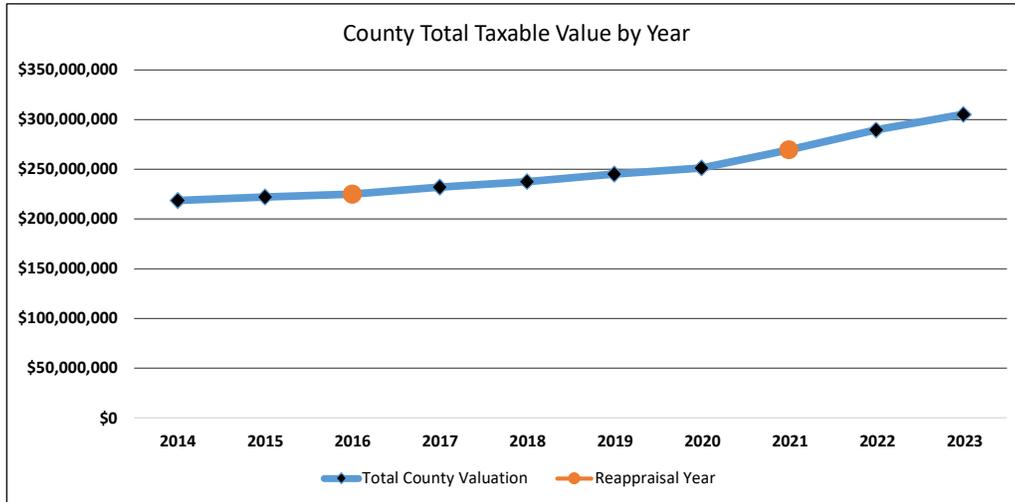
## PARCELS BY TYPE



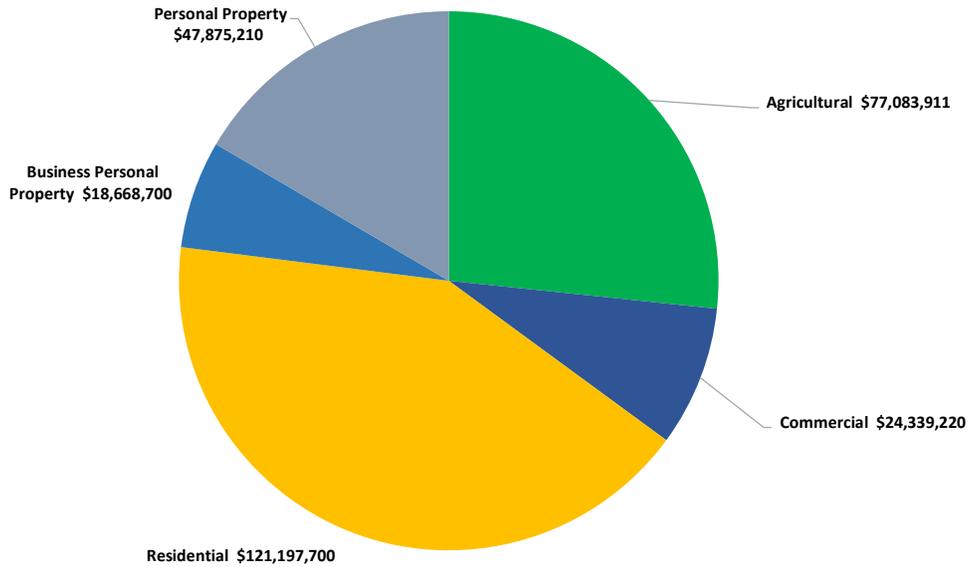
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Marion  
County cont.



**2023 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	58	4.60	27	8.90	31	47.43	45

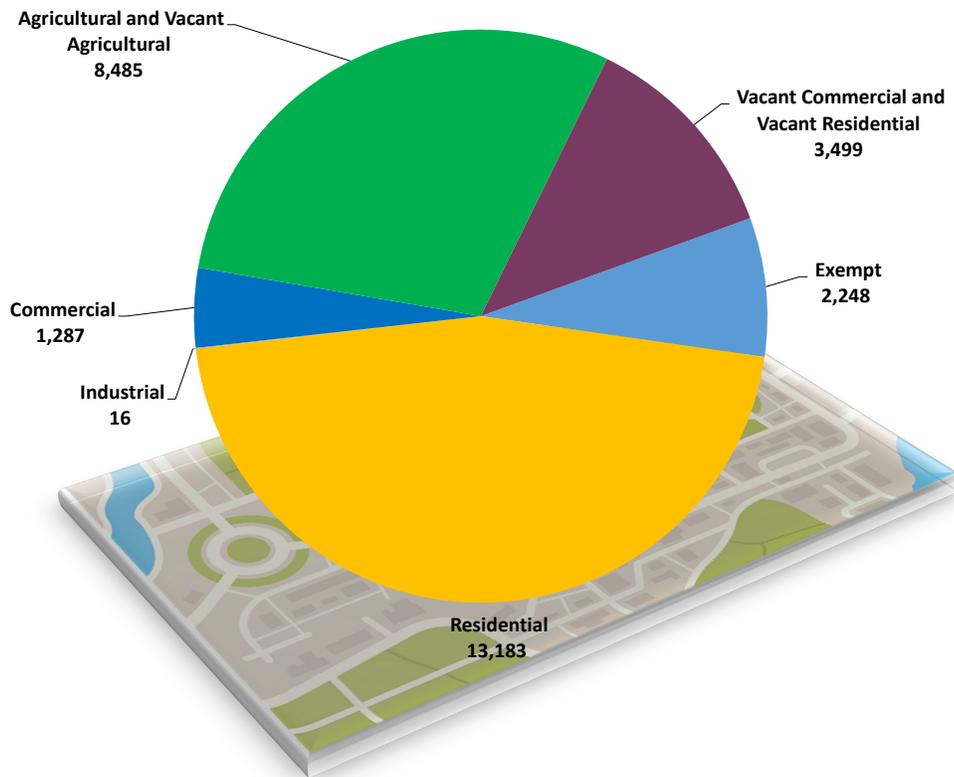
More detailed information on millages is available at <https://www.arkansasassessment.com/>  
[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Miller County

Assessor	The Honorable Joyce Dennington
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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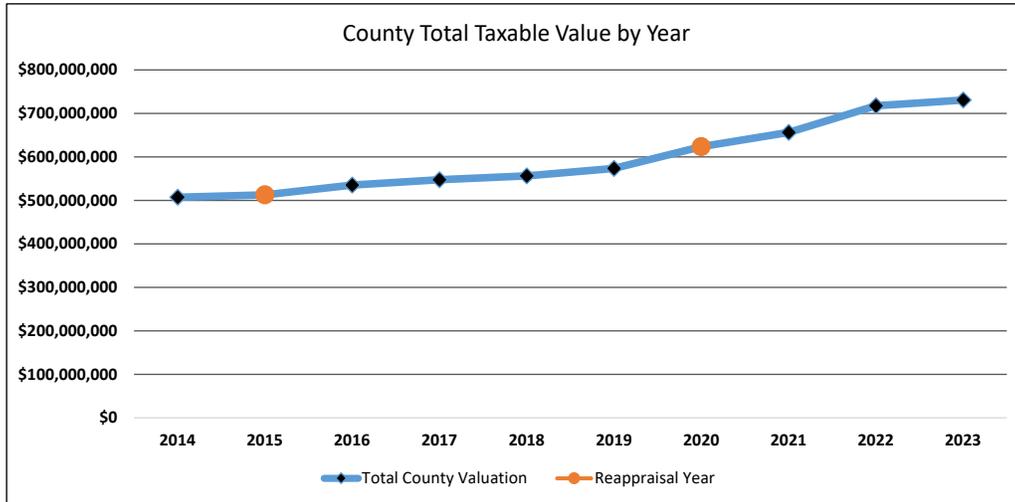
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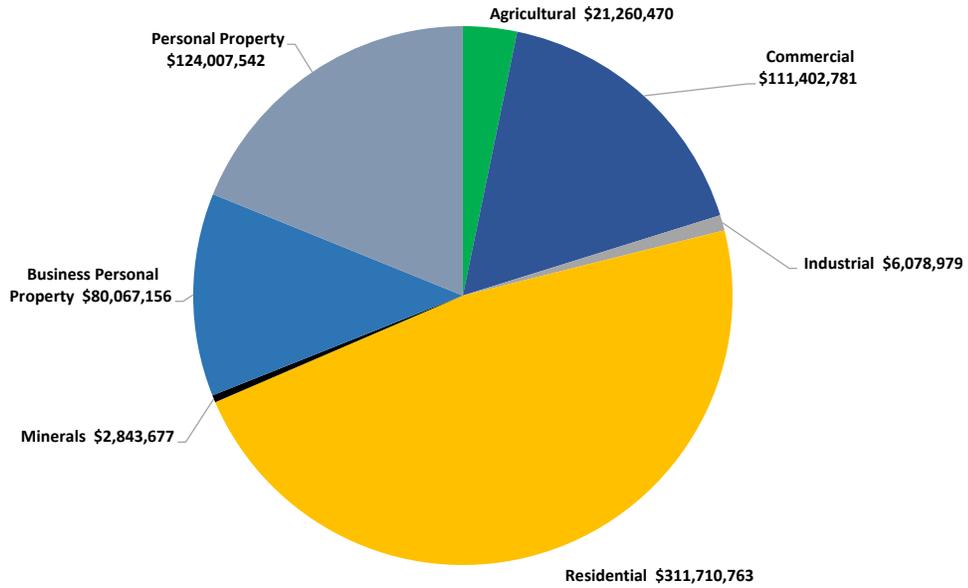
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Miller  
County cont.



**2023 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	41.93	9	7.13	2	8.80	32	54.29	5

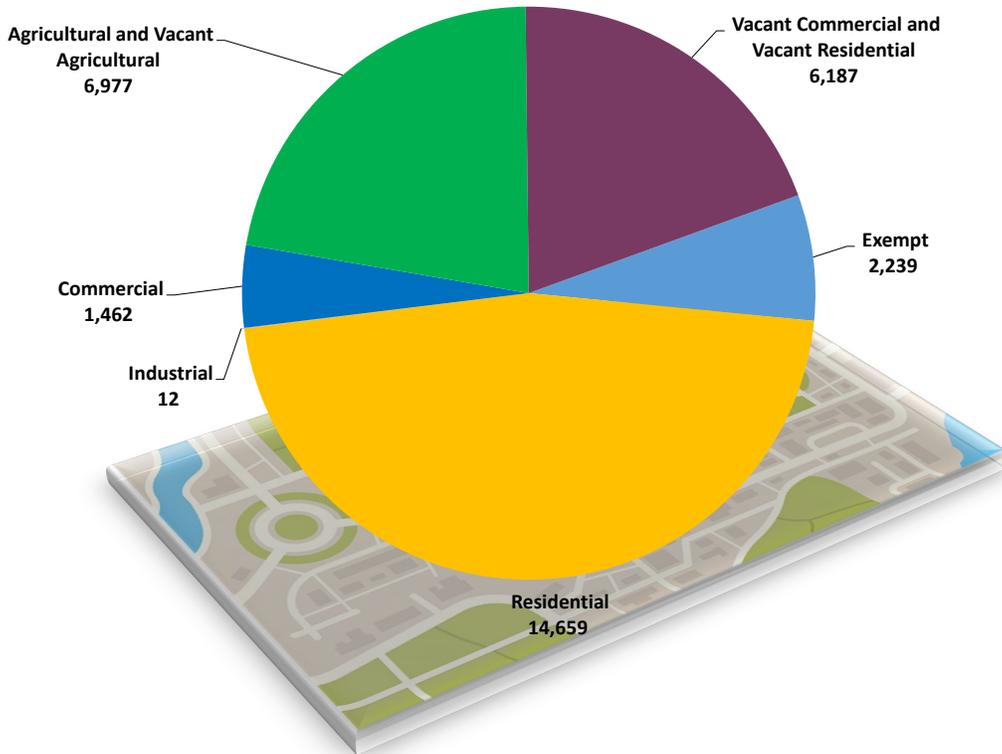
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[Millage Book | Arkansas Assessment Coordination Division](#)

# Mississippi County

<b>Assessor</b>	<b>The Honorable Brannah Bibbs</b>
<b>Parcels (Reappraisal)*</b>	<b>28,008</b>
<b>Current Reappraisal Cycle Ends</b>	<b>2026</b>
<b>Current Reappraisal Cycle Duration (Years)</b>	<b>4</b>
<b>Agricultural Region</b>	<b>Delta</b>
<b>Reappraisal Contractor</b>	<b>Delta Mass Appraisal</b>

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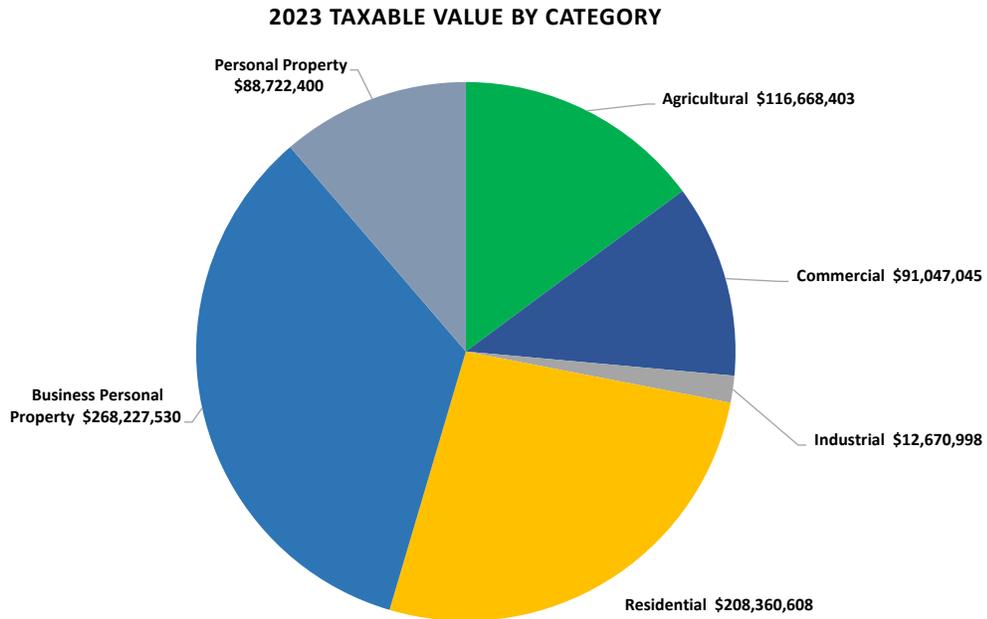
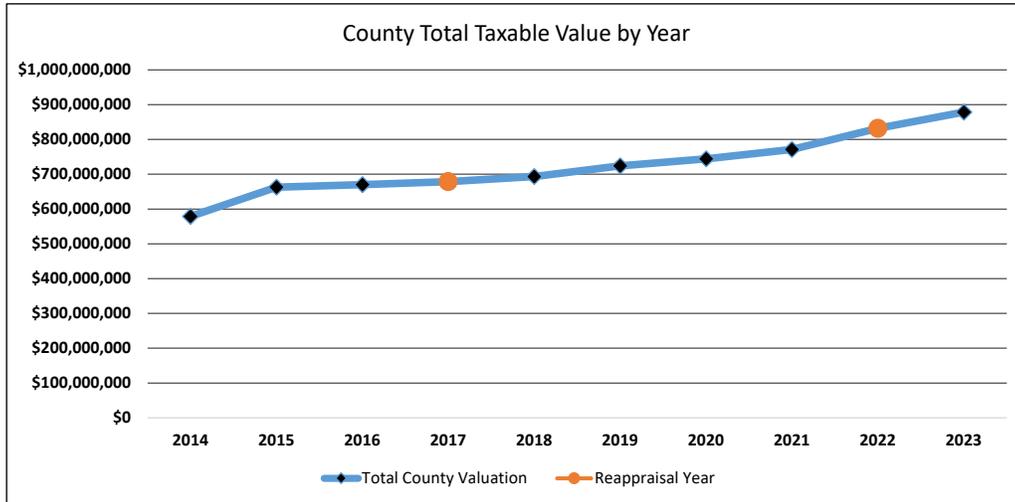
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Mississippi  
County cont.



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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	40.26	17	4.14	38	9.70	12	52.87	9

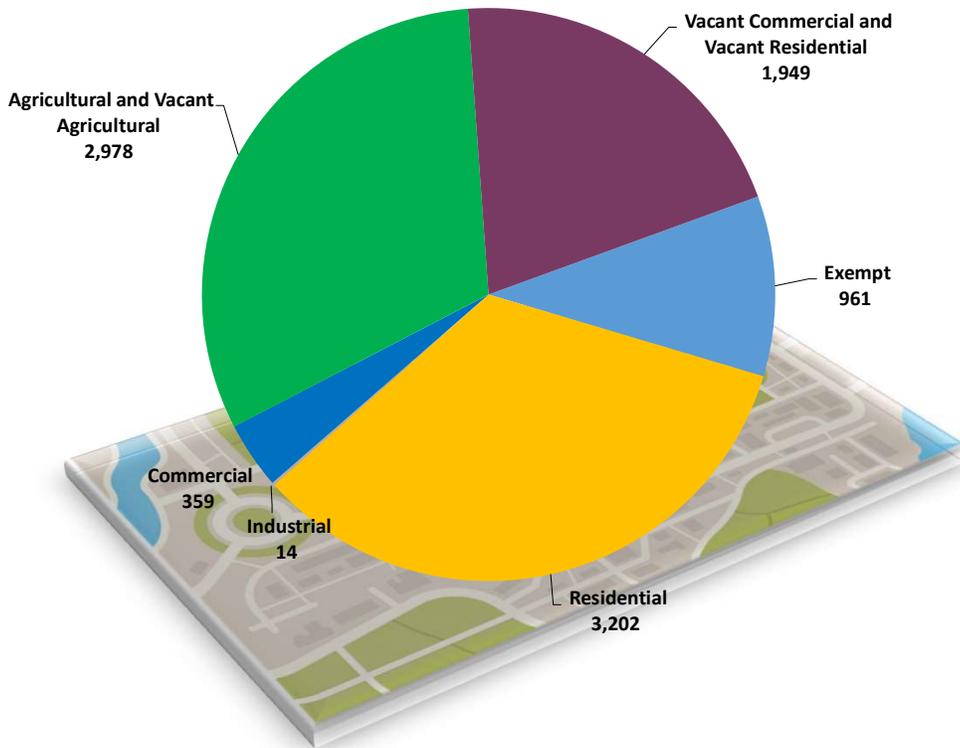
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Monroe County

Assessor	The Honorable Stacey Wilkerson
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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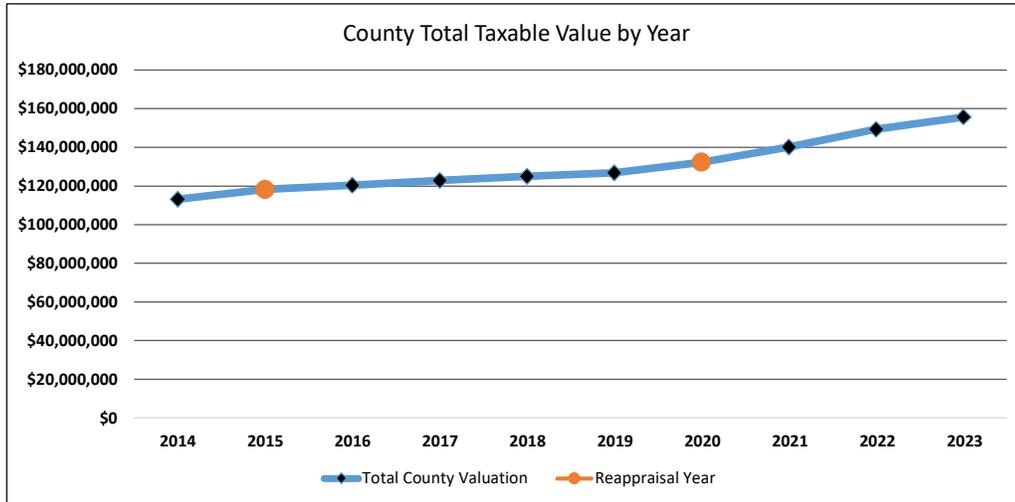
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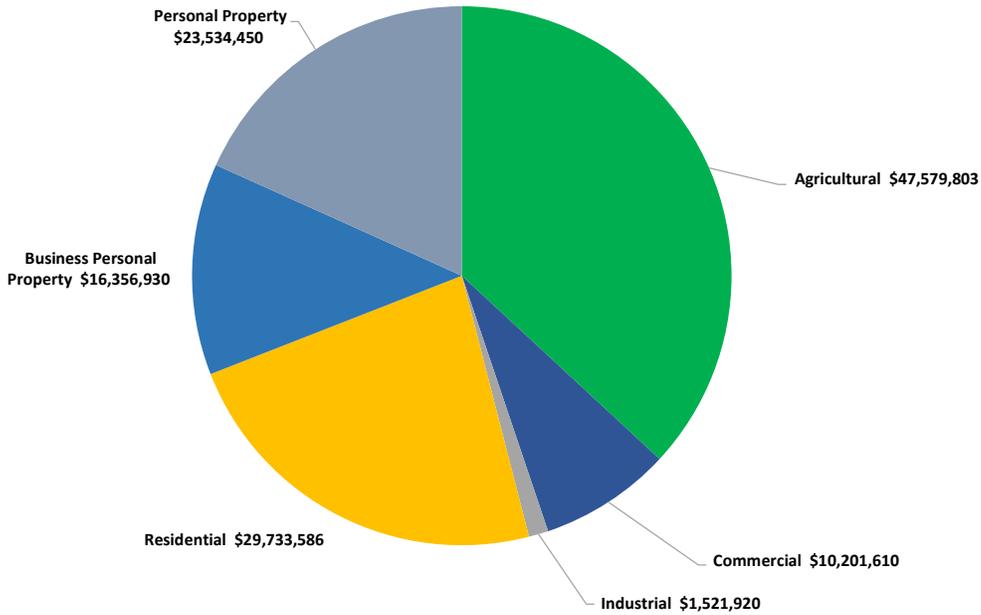
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Monroe  
County cont.



**2023 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	28	4.19	34	8.40	37	49.82	30

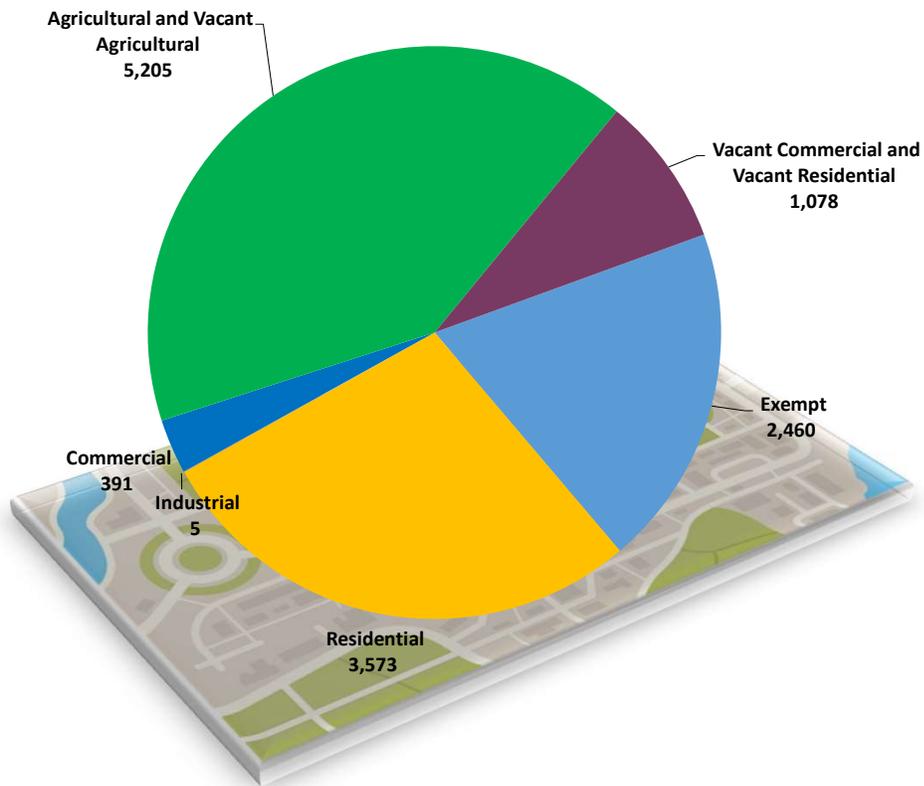
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Montgomery County

<b>Assessor</b>	<b>The Honorable Tammy McCarter</b>
<b>Parcels (Reappraisal)*</b>	<b>10,114</b>
<b>Current Reappraisal Cycle Ends</b>	<b>2027</b>
<b>Current Reappraisal Cycle Duration (Years)</b>	<b>4</b>
<b>Agricultural Region</b>	<b>Ouachita</b>
<b>Reappraisal Contractor</b>	<b>Arkansas CAMA Technology</b>

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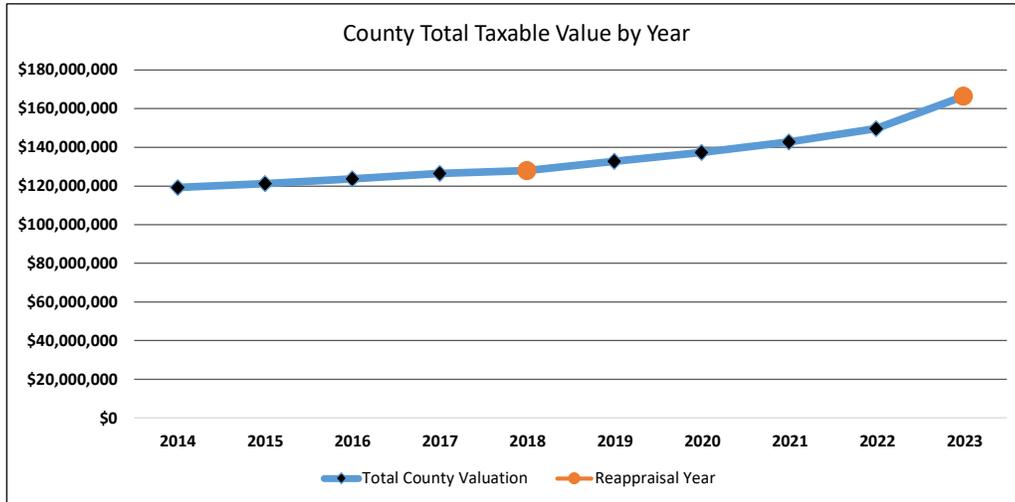
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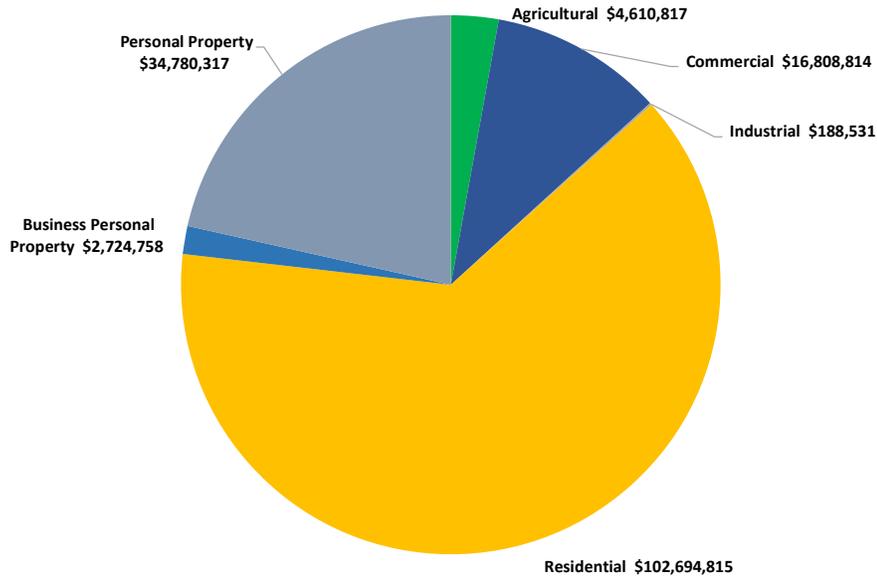
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Montgomery  
County cont.



**2023 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	53	8.30	42	43.85	65

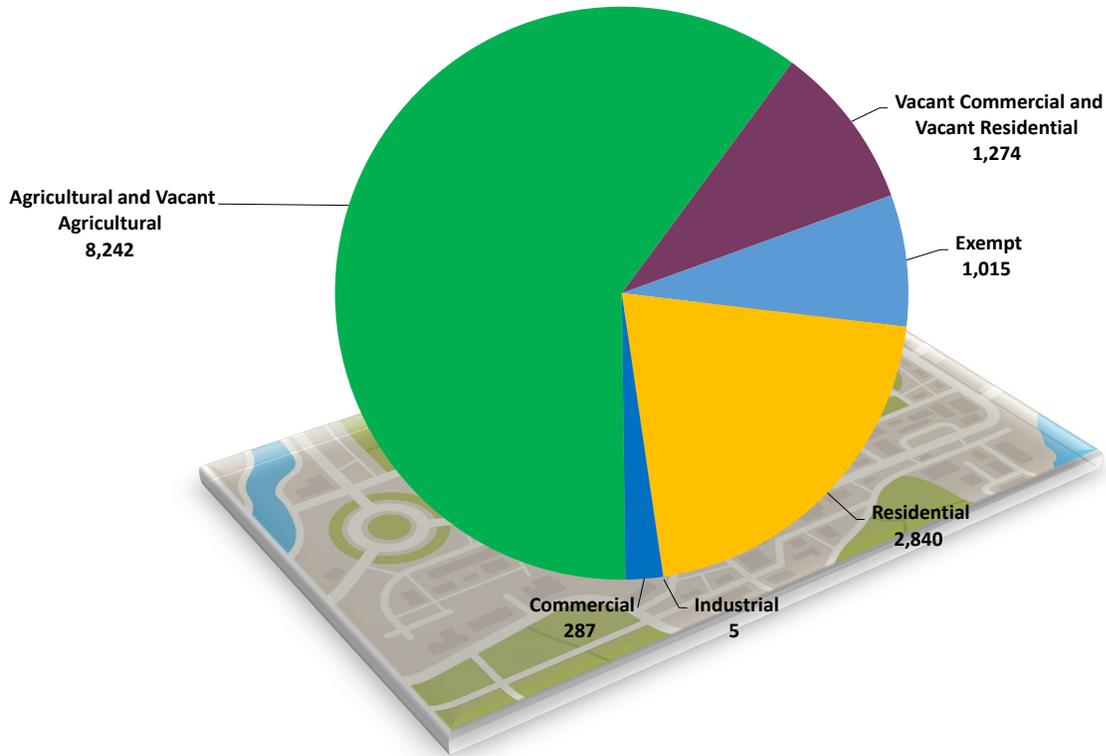
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# Nevada County

<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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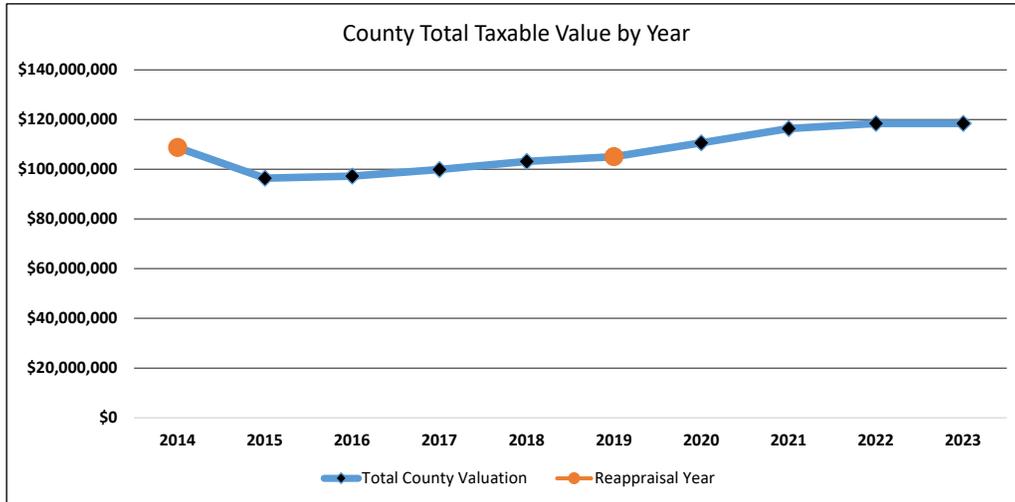
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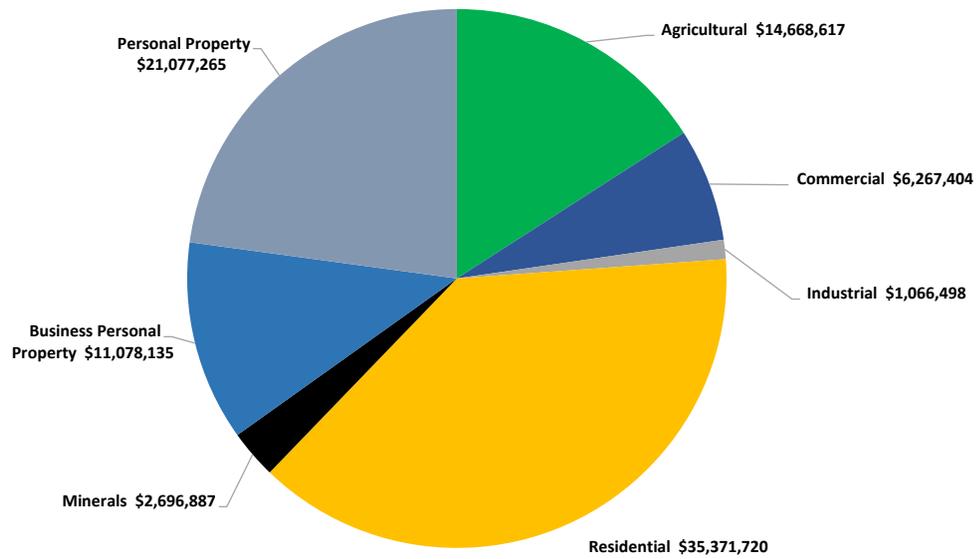
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Nevada  
County cont.



**2023 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	40.22	18	5.00	16	11.00	1	54.40	4

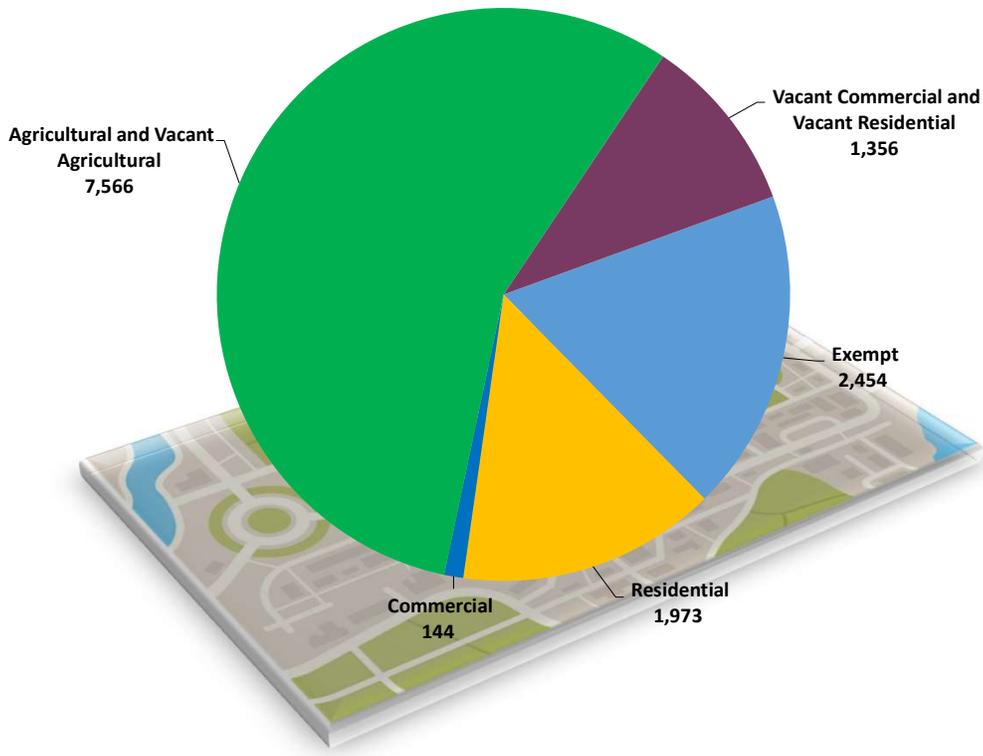
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# Newton County

Assessor	The Honorable Stephen Willis
Parcels (Reappraisal)*	10,841
Current Reappraisal Cycle Ends	2027
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Ozark
Reappraisal Contractor	Total Assessment Solutions Corp

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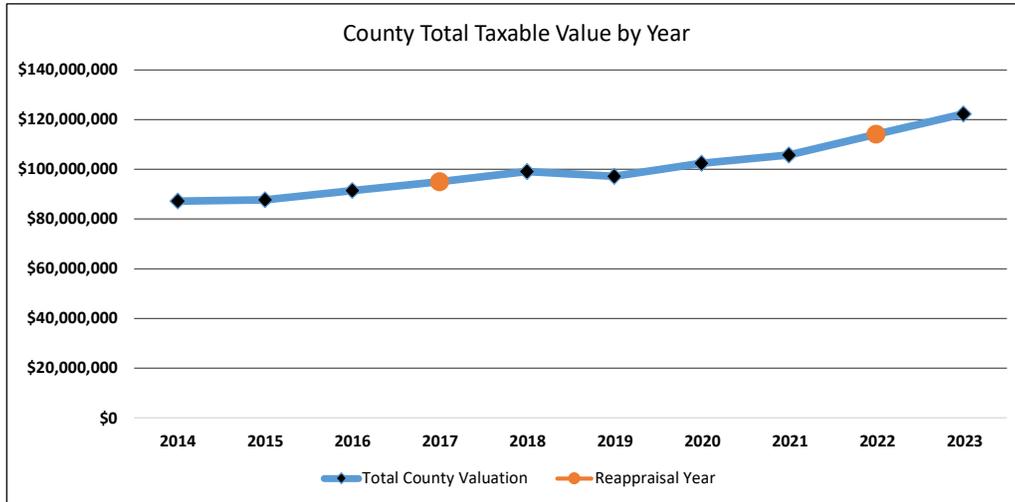
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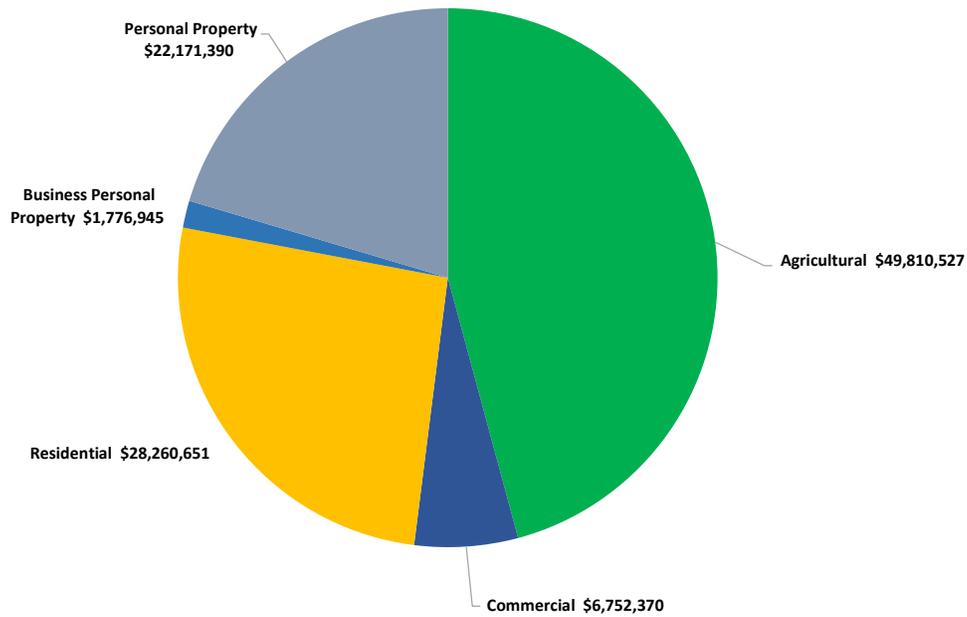
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Newton  
County cont.



### 2023 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	36.22	60	3.75	56	9.00	19	46.33	54

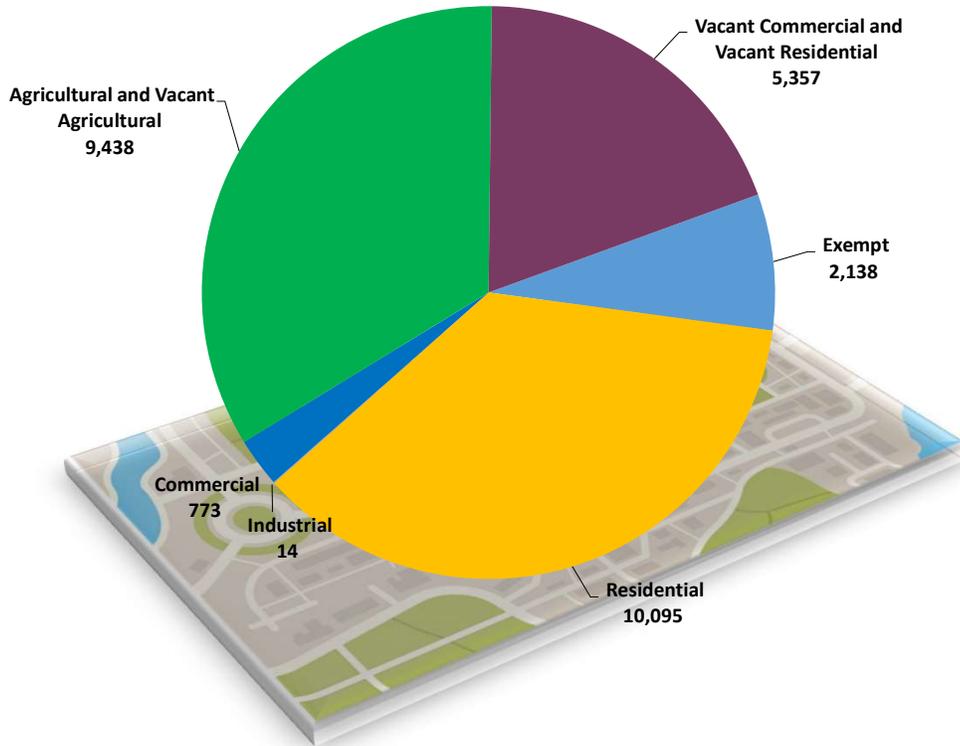
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# Ouachita County

Assessor	The Honorable Tonya McKenzie
Parcels (Reappraisal)*	25,452
Current Reappraisal Cycle Ends	2025
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Southwest
Reappraisal Contractor	Total Assessment Solutions Corp

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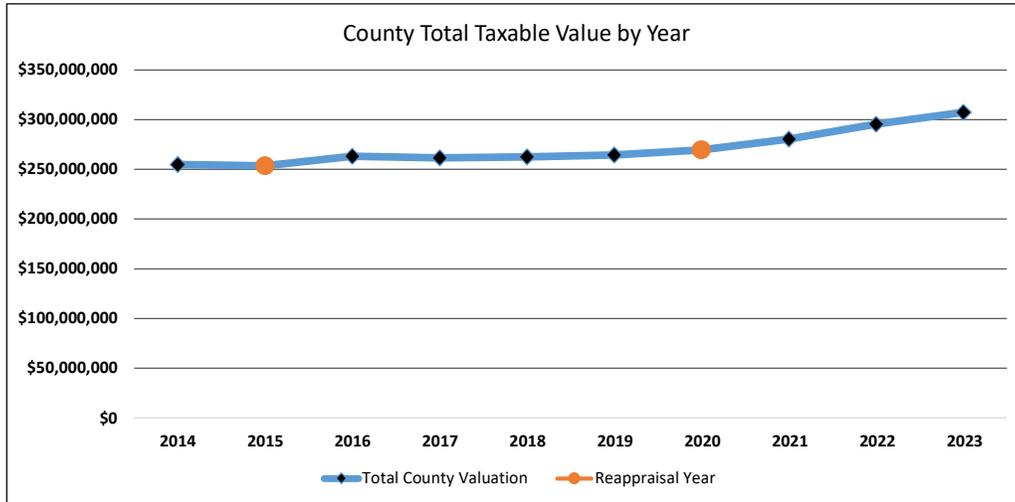
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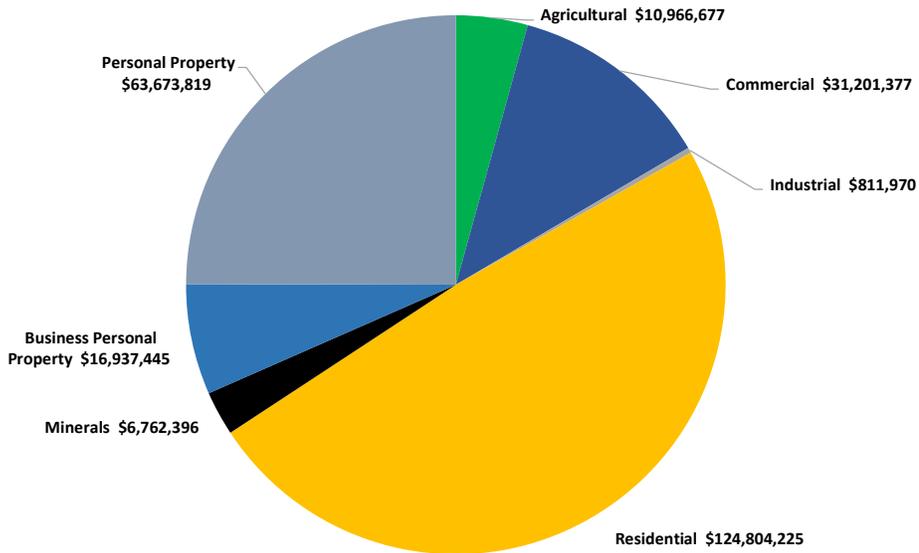
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Ouachita  
County cont.



**2023 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	44	5.83	5	8.36	40	49.20	35

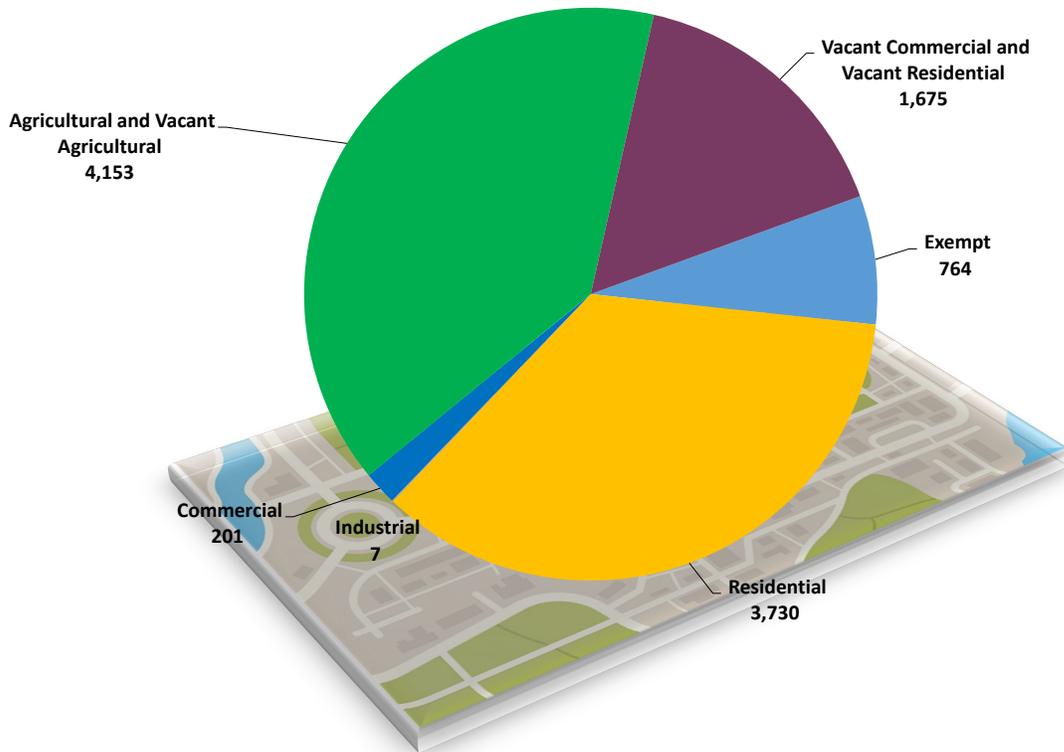
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# Perry County

<b>Assessor</b>	<b>The Honorable Amanda Hawkins</b>
<b>Parcels (Reappraisal)*</b>	<b>9,666</b>
<b>Current Reappraisal Cycle Ends</b>	<b>2027</b>
<b>Current Reappraisal Cycle Duration (Years)</b>	<b>5</b>
<b>Agricultural Region</b>	<b>Ouachita</b>
<b>Reappraisal Contractor</b>	<b>Arkansas CAMA Technology</b>

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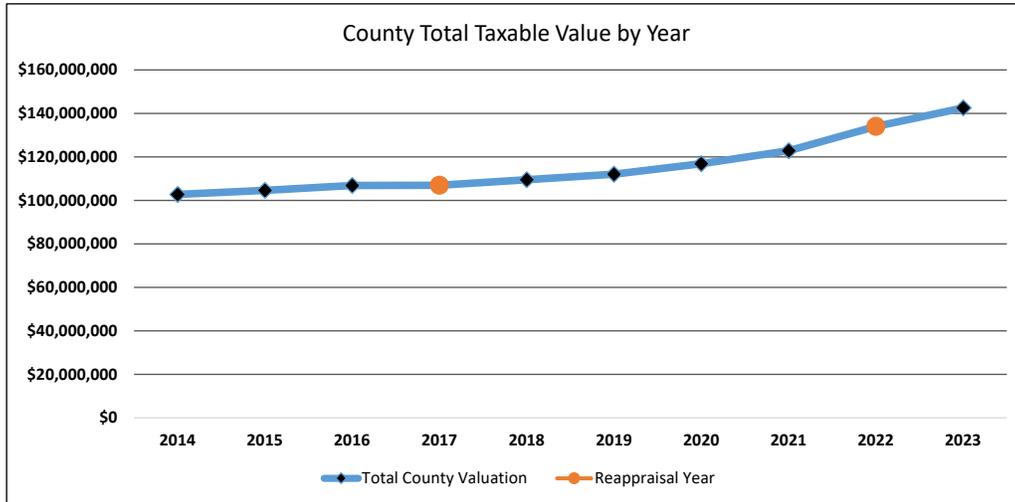
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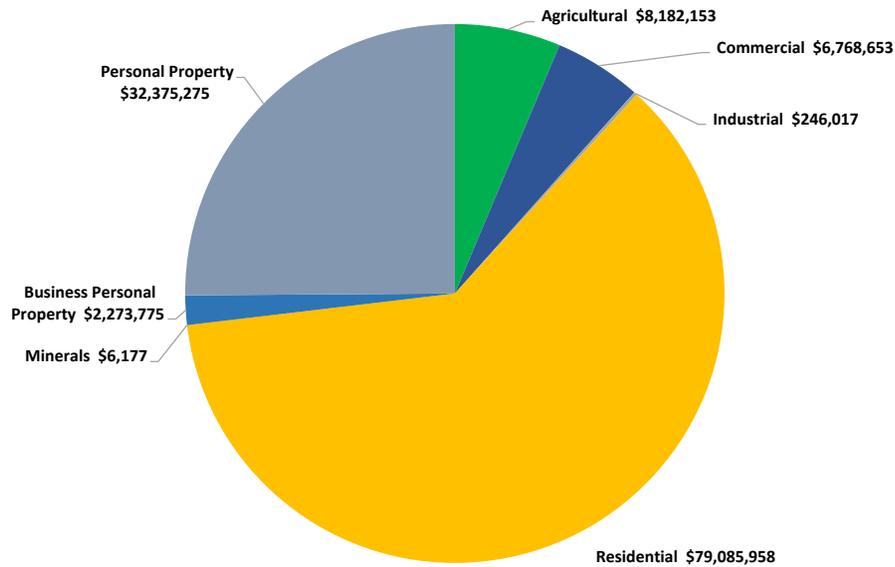
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Perry  
County cont.



### 2023 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	40	3.77	54	8.60	33	49.38	34

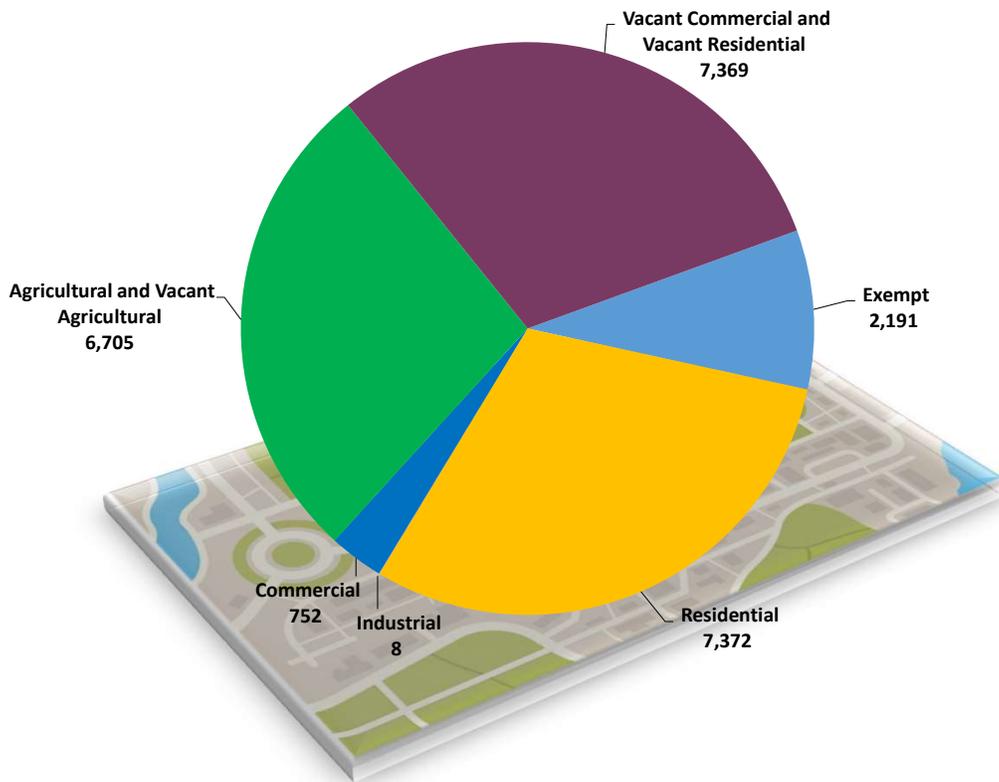
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# Phillips County

<b>Assessor</b>	<b>The Honorable Jerome Turner</b>
<b>Parcels (Reappraisal)*</b>	<b>21,046</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>Delta</b>
<b>Reappraisal Contractor</b>	<b>Delta Mass Appraisal</b>

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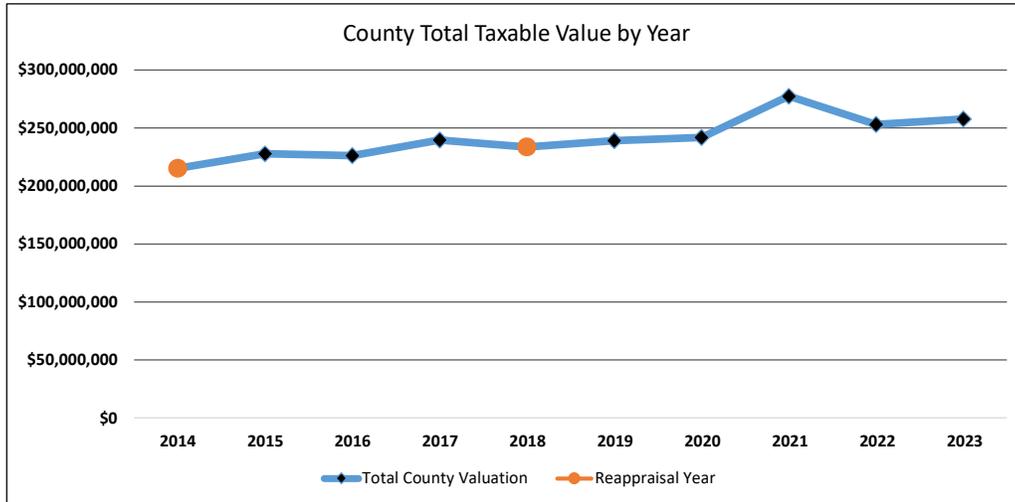
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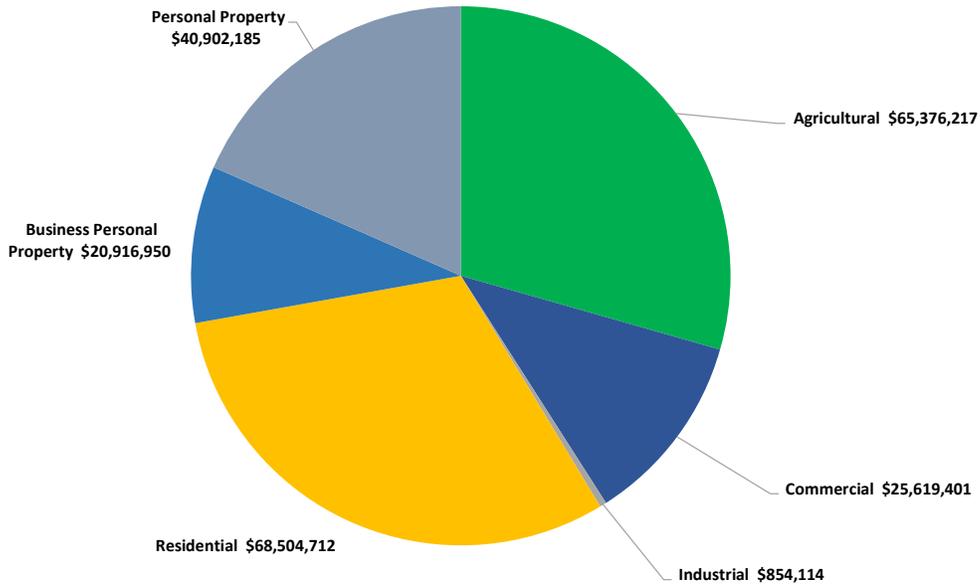
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Phillips  
County cont.



**2023 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	27	5.33	9	10.70	3	53.71	6

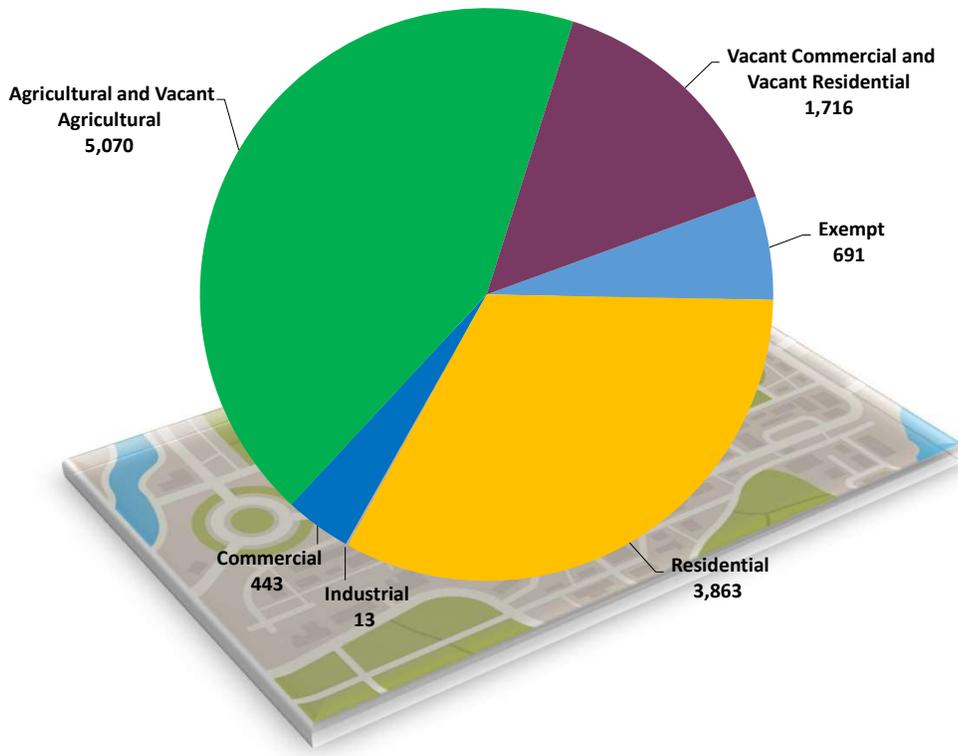
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# Pike County

<b>Assessor</b>	<b>The Honorable Staci Stewart</b>
<b>Parcels (Reappraisal)*</b>	<b>10,987</b>
<b>Current Reappraisal Cycle Ends</b>	<b>2027</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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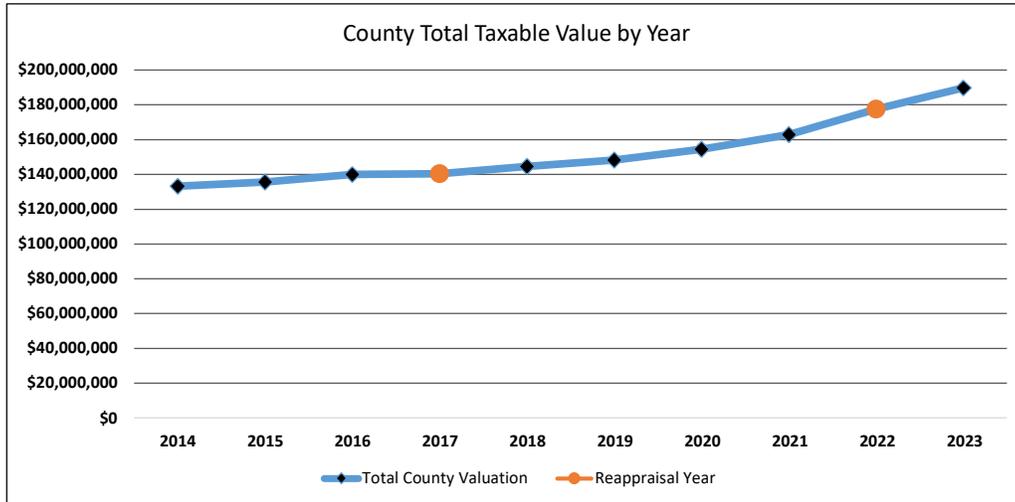
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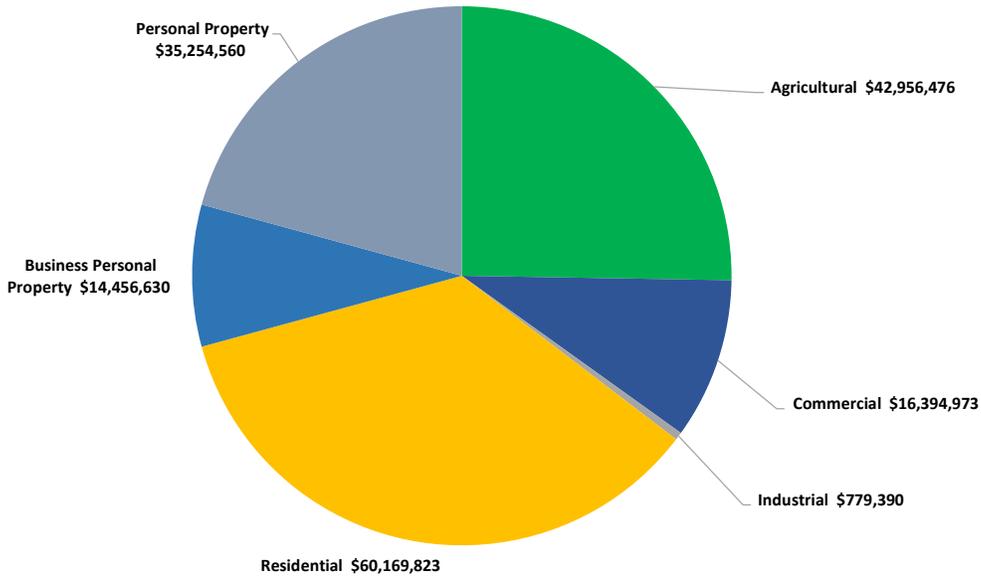
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Pike  
County cont.



**2023 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	40.21	19	4.65	25	3.30	74	46.05	57

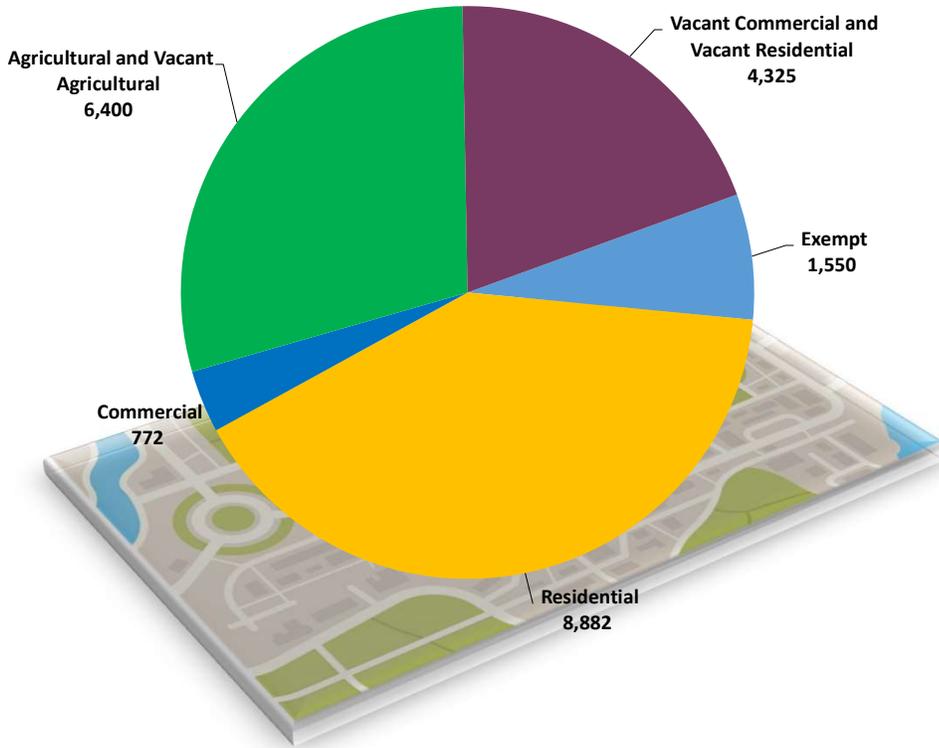
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# Poinsett County

<b>Assessor</b>	<b>The Honorable Josh Bradley</b>
<b>Parcels (Reappraisal)*</b>	<b>19,557</b>
<b>Current Reappraisal Cycle Ends</b>	<b>2027</b>
<b>Current Reappraisal Cycle Duration (Years)</b>	<b>5</b>
<b>Agricultural Region</b>	<b>Delta</b>
<b>Reappraisal Contractor</b>	<b>Total Assessment Solutions Corp</b>

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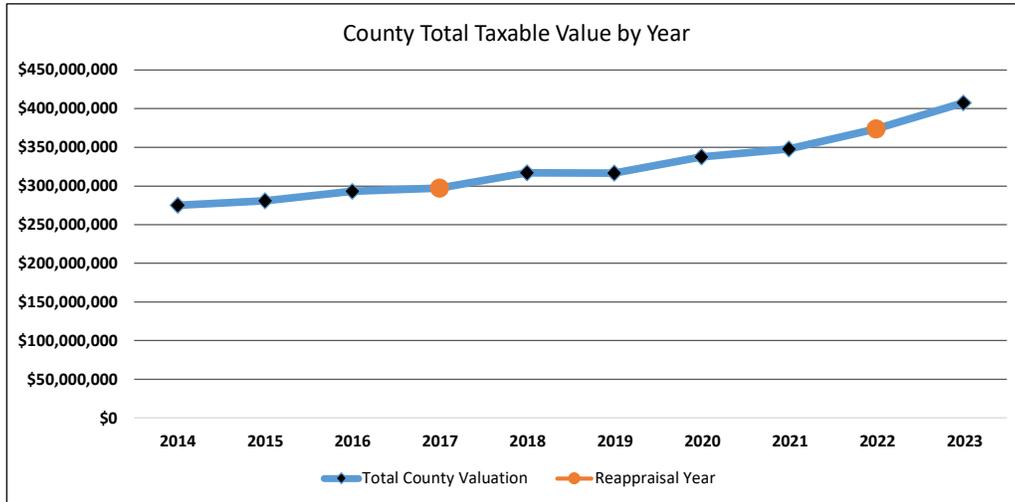
## PARCELS BY TYPE



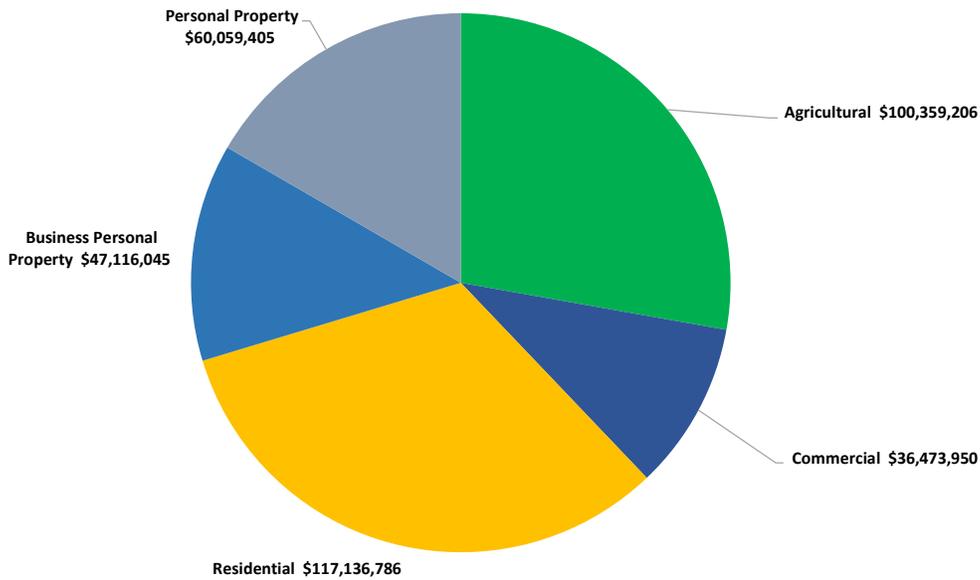
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Poinsett  
County cont.



**2023 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	35	4.14	36	5.81	64	46.94	49

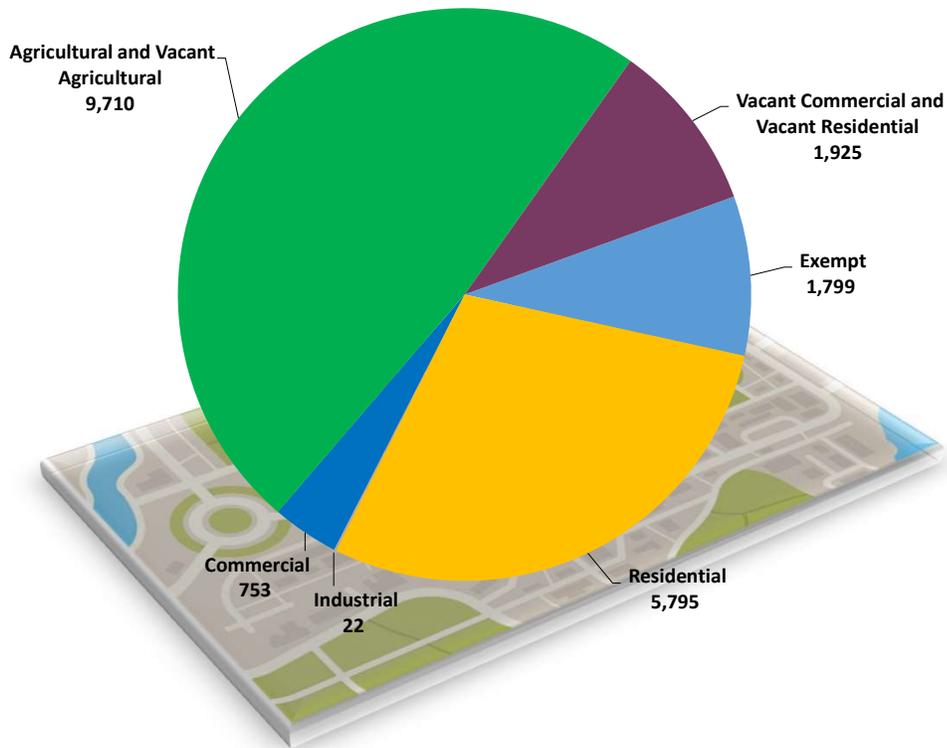
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Polk County

Assessor	The Honorable Jovan Thomas
Parcels (Reappraisal)*	17,675
Current Reappraisal Cycle Ends	2027
Current Reappraisal Cycle Duration (Years)	4
Agricultural Region	Ouachita
Reappraisal Contractor	Arkansas CAMA Technology

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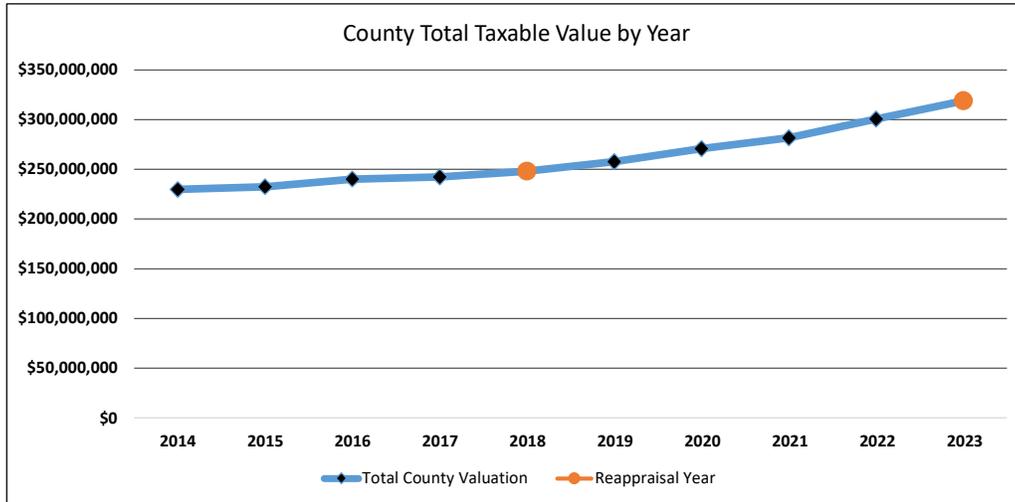
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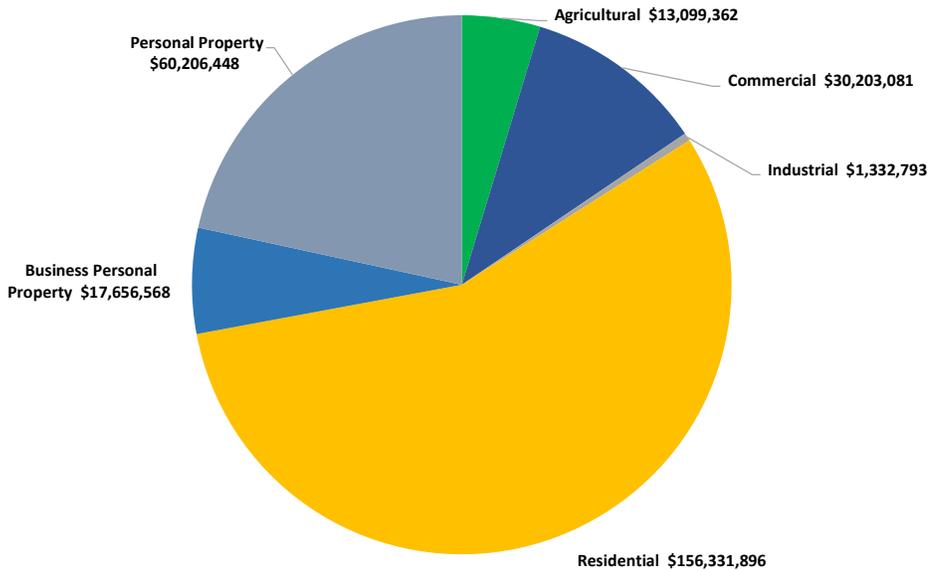
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Polk  
County cont.



**2023 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	42	2.08	70	5.70	65	44.98	63

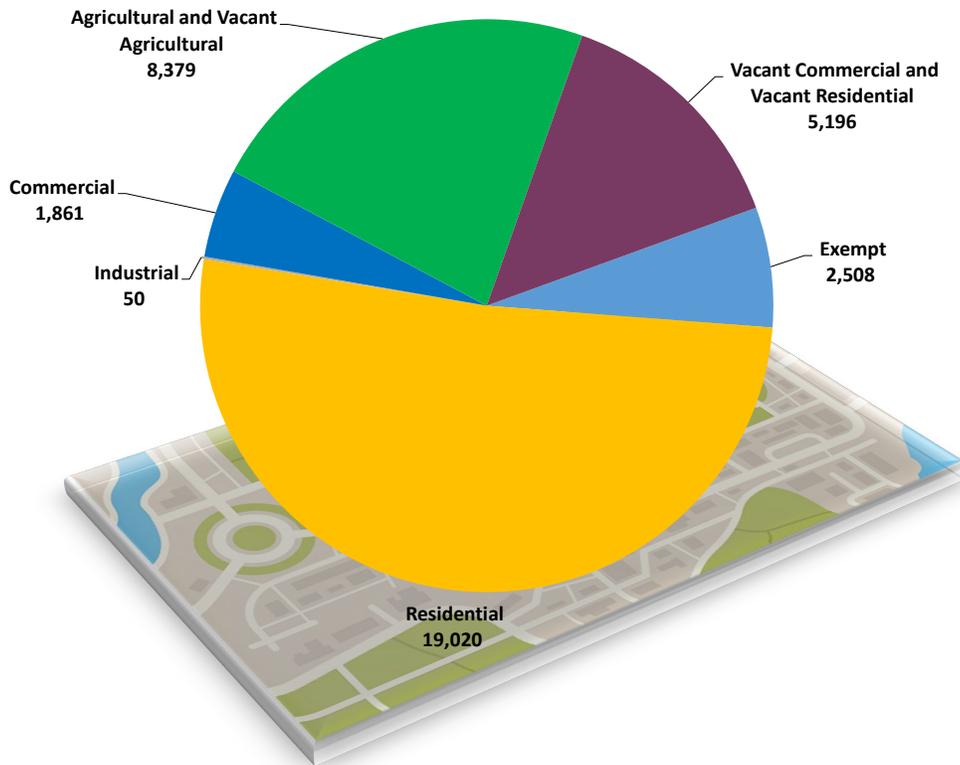
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Pope County

<b>Assessor</b>	<b>The Honorable Dana Baker</b>
<b>Parcels (Reappraisal)*</b>	<b>34,427</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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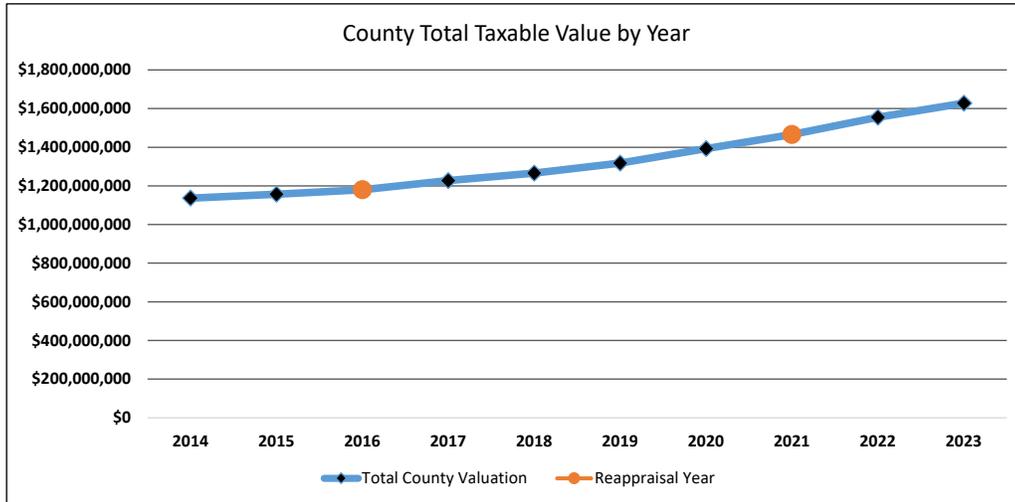
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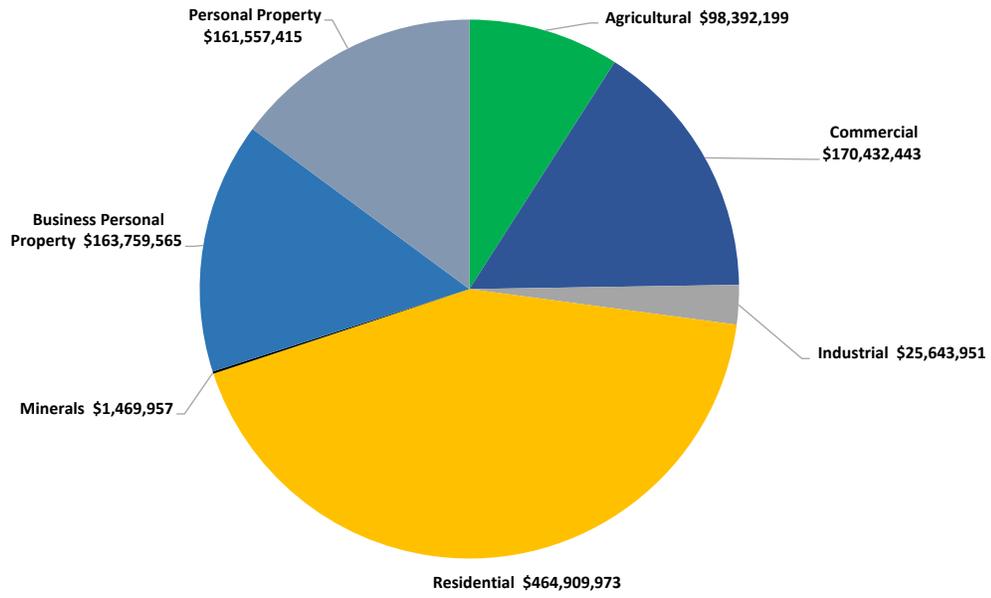
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Pope  
County cont.



**2023 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	7	0.52	75	4.50	71	46.88	50

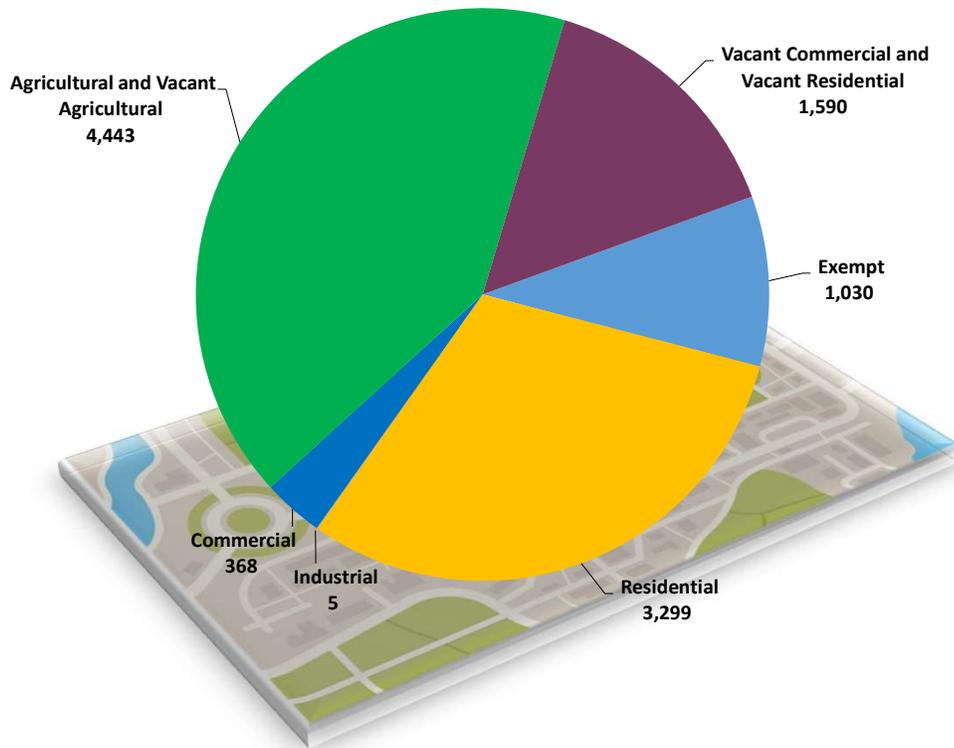
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Prairie County

<b>Assessor</b>	<b>The Honorable Karan Skarda</b>
<b>Parcels (Reappraisal)*</b>	<b>9,654</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>Delta</b>
<b>Reappraisal Contractor</b>	<b>Arkansas CAMA Technology</b>

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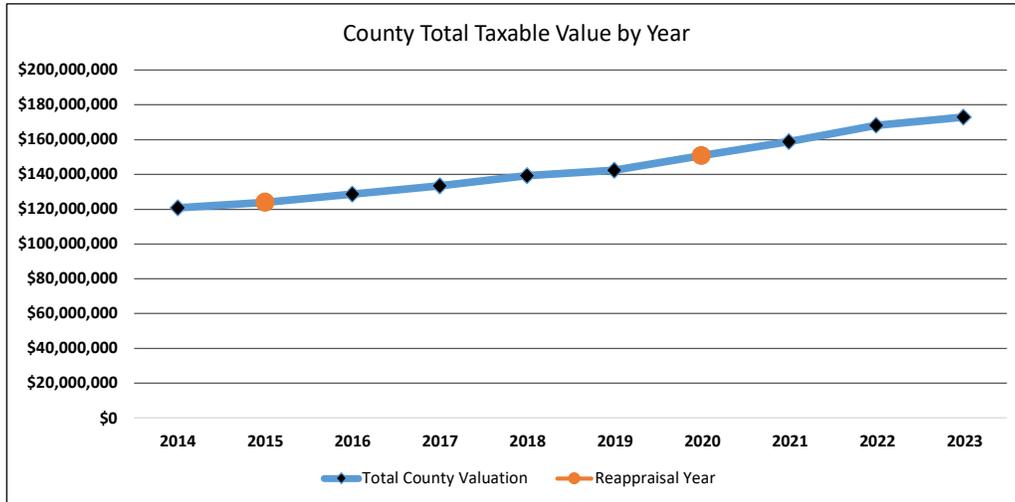
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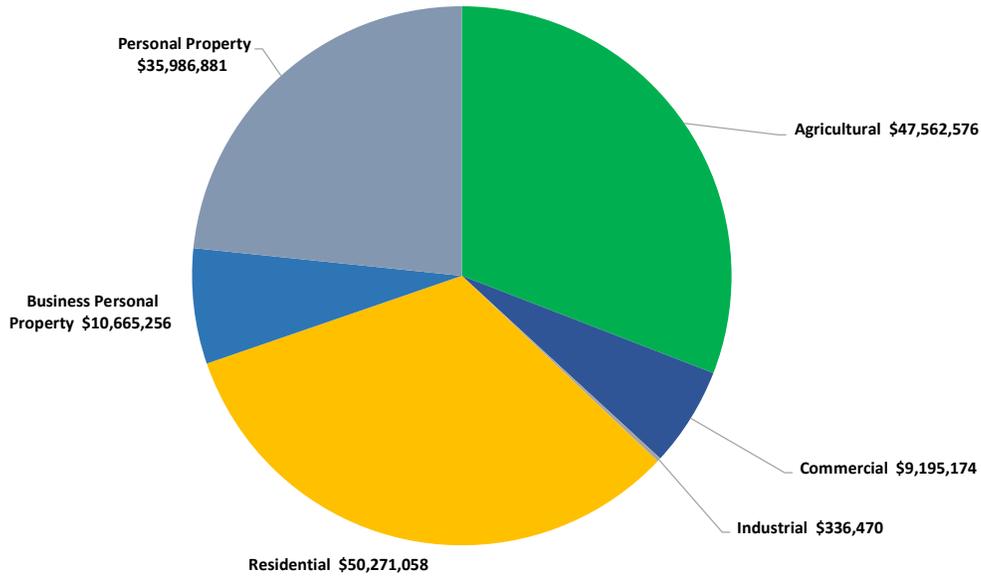
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Prairie  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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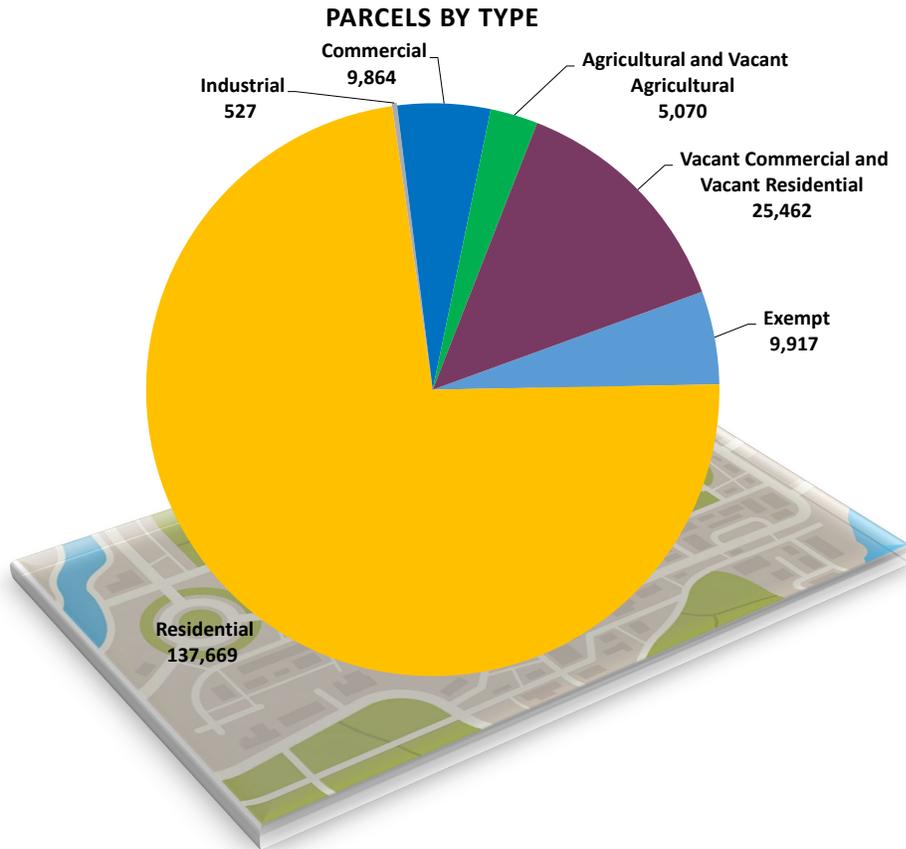
	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	35.88	62	5.00	16	10.00	5	48.38	40

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

# Pulaski County

<b>Assessor</b>	<b>The Honorable Janet Ward</b>
<b>Parcels (Reappraisal)*</b>	<b>177,110</b>
<b>Current Reappraisal Cycle Ends</b>	<b>2026</b>
<b>Current Reappraisal Cycle Duration (Years)</b>	<b>4</b>
<b>Agricultural Region</b>	<b>Ouachita</b>
<b>Reappraisal Contractor</b>	<b>In-House</b>

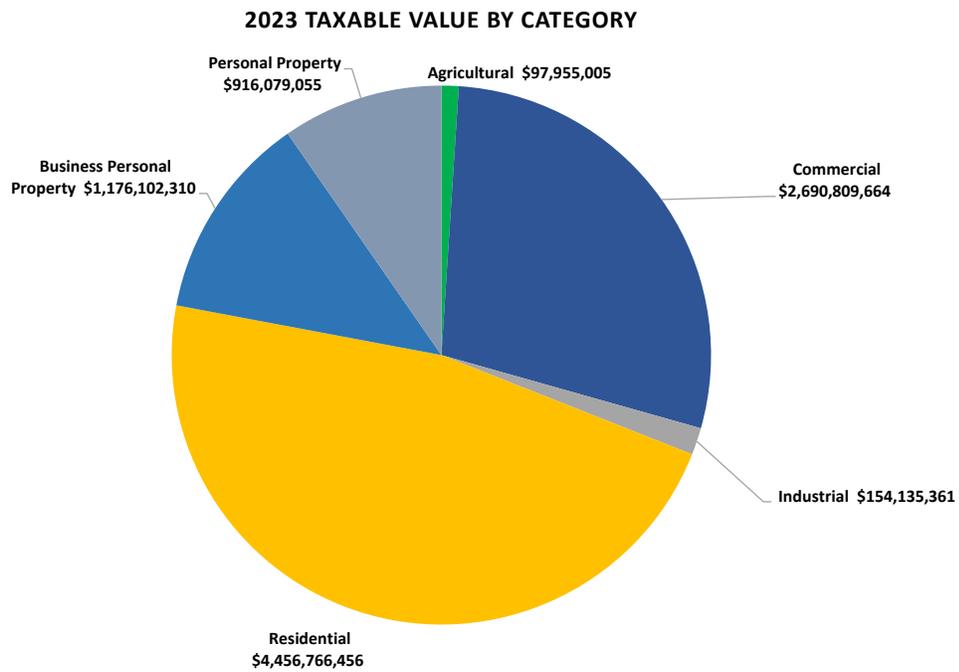
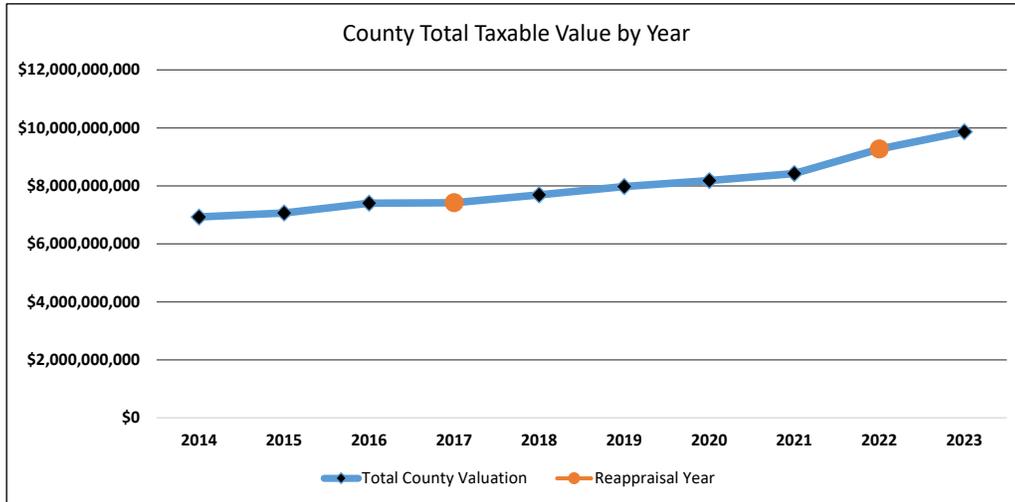
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Pulaski  
County cont.



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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	44.13	2	6.76	3	9.50	14	58.28	1

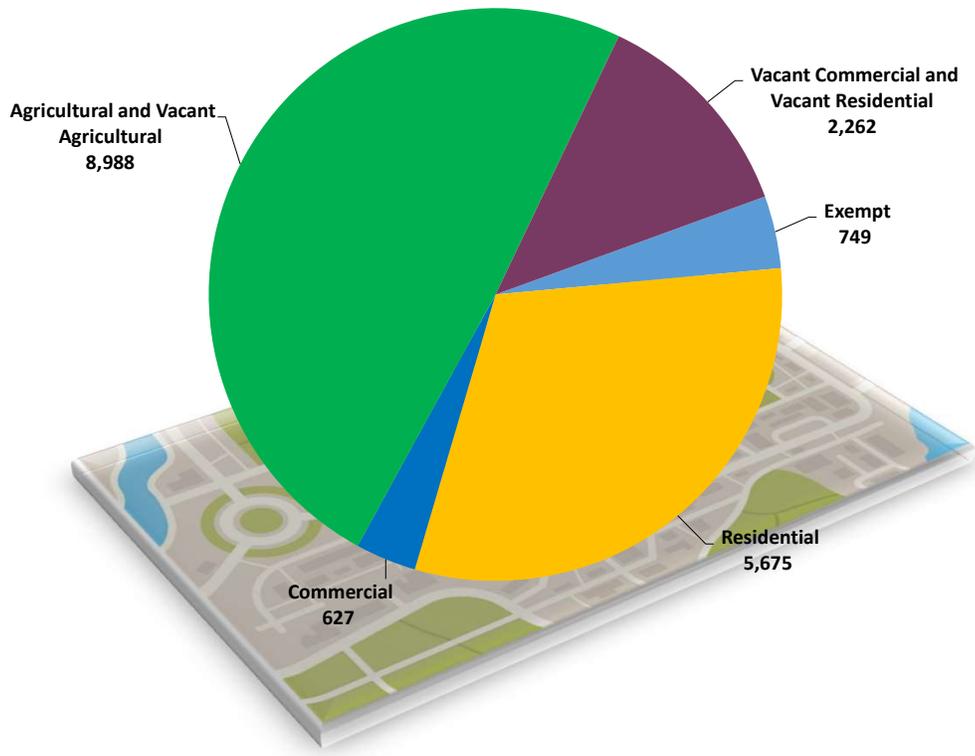
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Randolph County

<b>Assessor</b>	<b>The Honorable Krissy Massey</b>
<b>Parcels (Reappraisal)*</b>	<b>16,906</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>Arkansas CAMA Technology</b>

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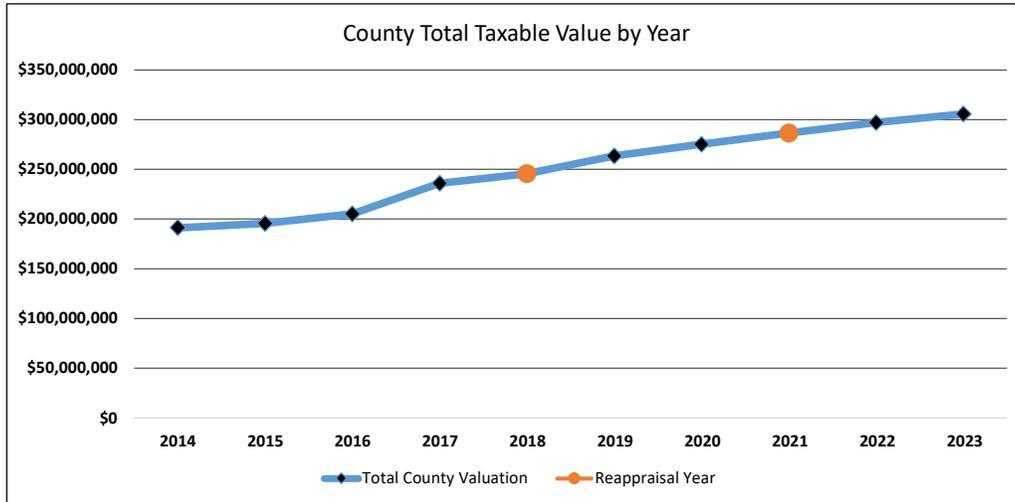
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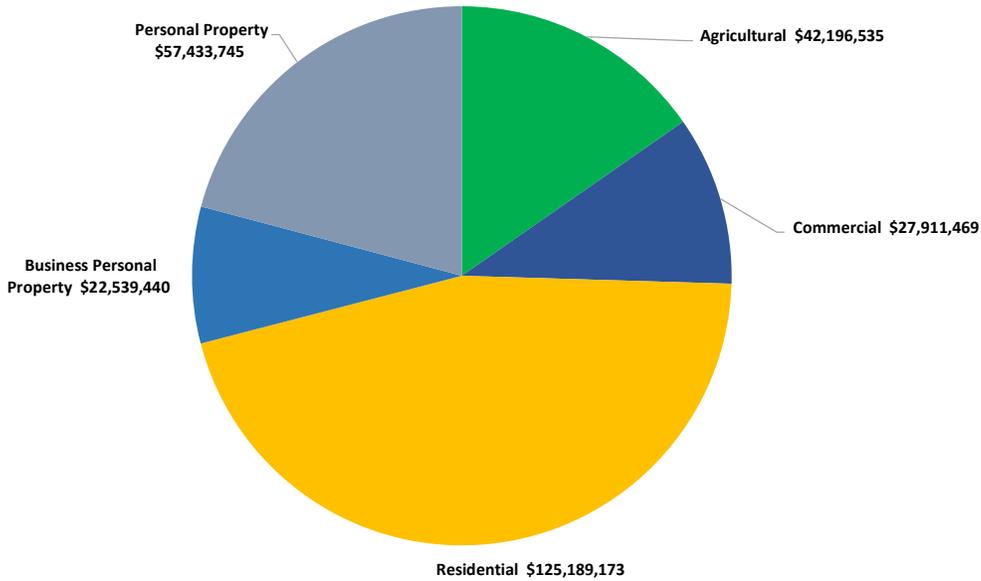
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Randolph  
County cont.



**2023 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	70	2.45	65	6.00	61	41.51	73

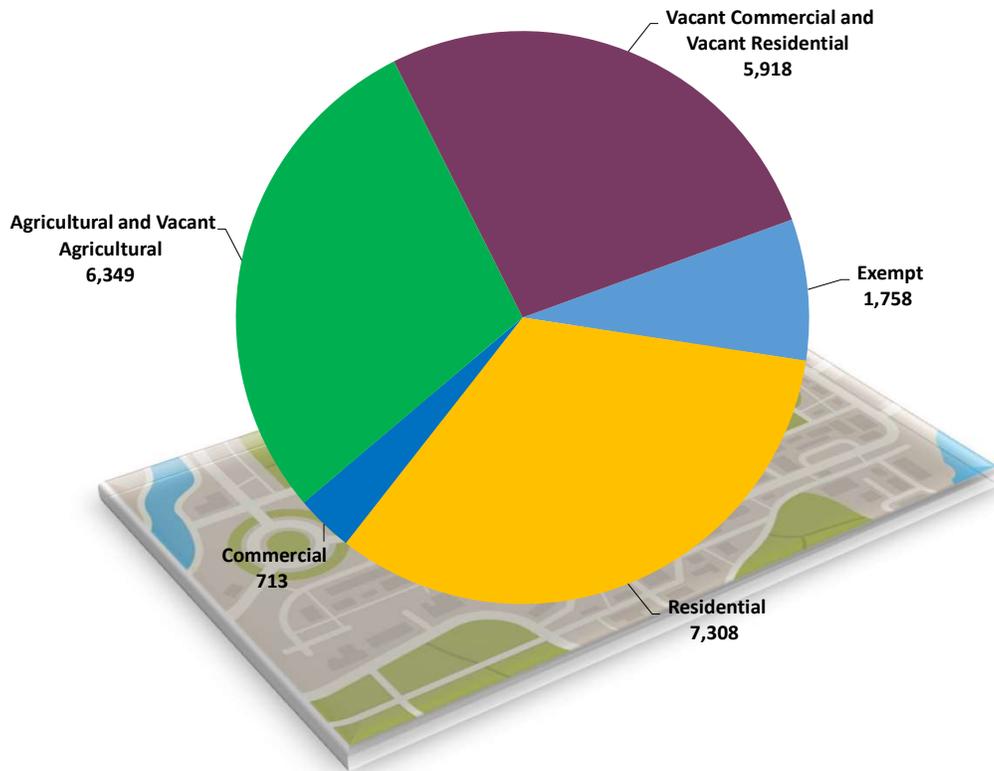
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Saint Francis County

<b>Assessor</b>	<b>The Honorable Kathy Nix</b>
<b>Parcels (Reappraisal)*</b>	<b>19,404</b>
<b>Current Reappraisal Cycle Ends</b>	<b>2027</b>
<b>Current Reappraisal Cycle Duration (Years)</b>	<b>5</b>
<b>Agricultural Region</b>	<b>Delta</b>
<b>Reappraisal Contractor</b>	<b>Delta Mass Appraisal</b>

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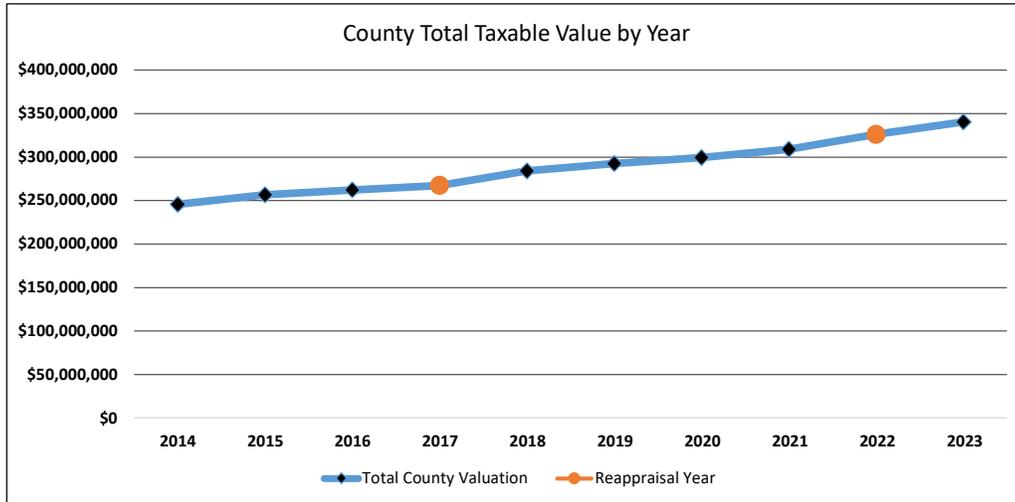
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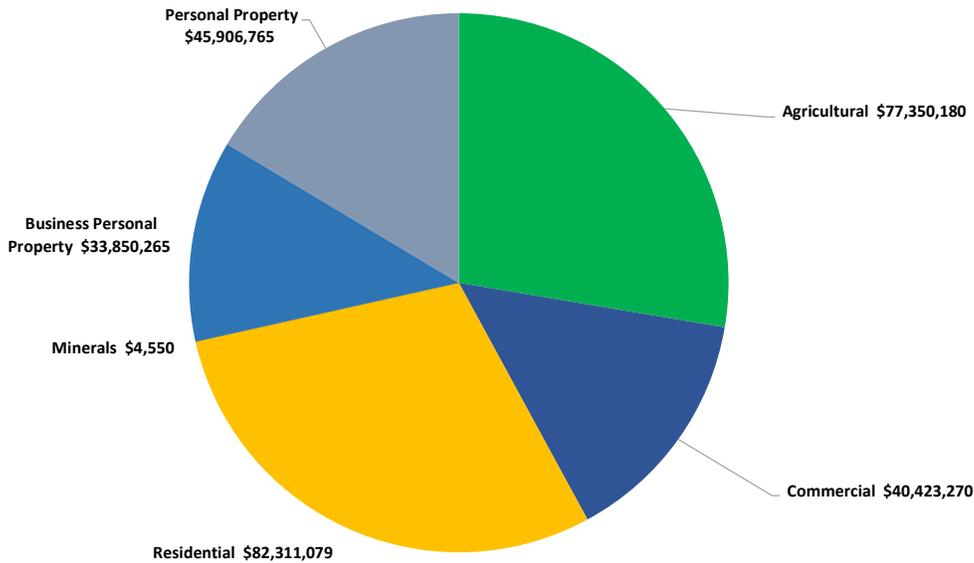
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Saint Francis  
County cont.



**2023 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	3.20	59	6.20	59	43.45	67

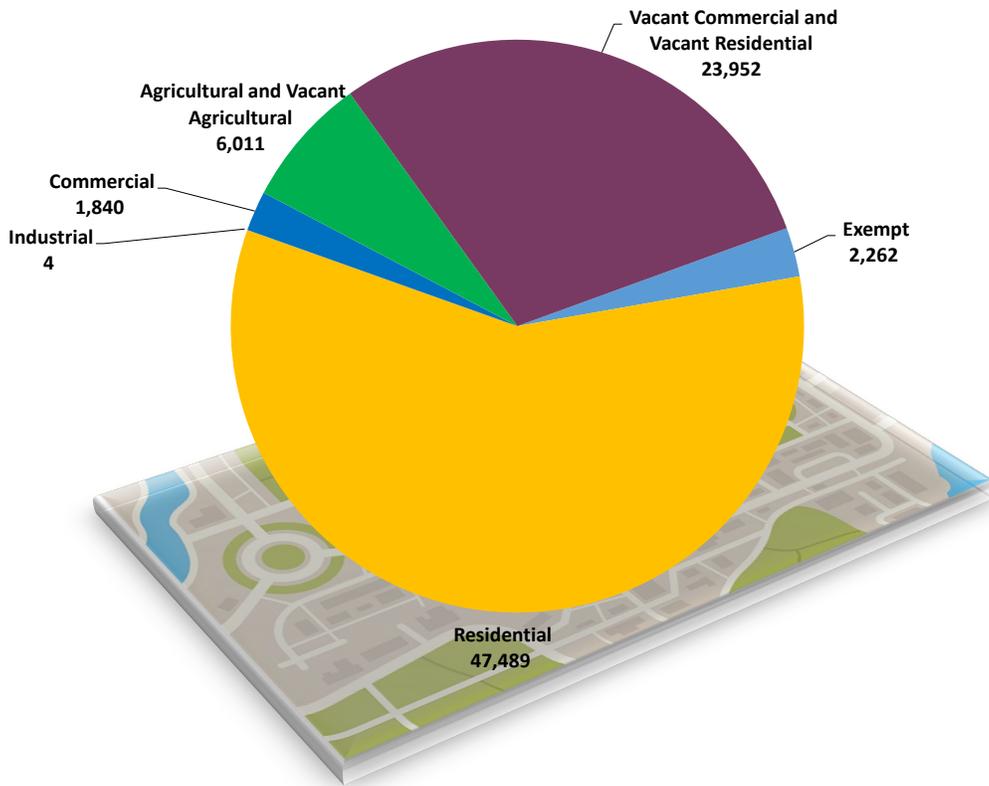
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Saline County

<b>Assessor</b>	<b>The Honorable Ginadell Adams</b>
<b>Parcels (Reappraisal)*</b>	<b>78,135</b>
<b>Current Reappraisal Cycle Ends</b>	<b>2026</b>
<b>Current Reappraisal Cycle Duration (Years)</b>	<b>4</b>
<b>Agricultural Region</b>	<b>Ouachita</b>
<b>Reappraisal Contractor</b>	<b>Trimark Appraisals</b>

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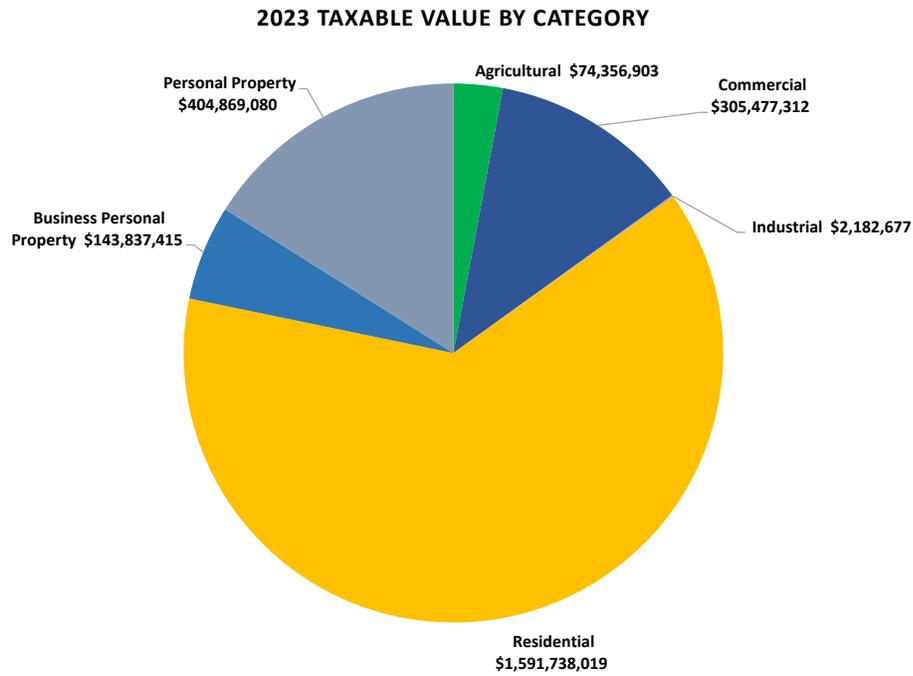
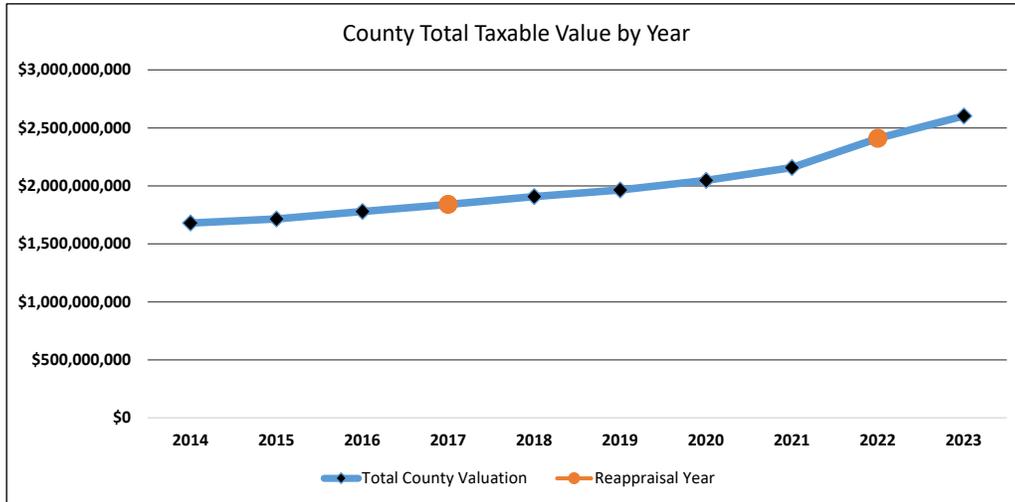
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Saline  
County cont.



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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	39.98	21	4.01	45	9.70	11	51.88	14

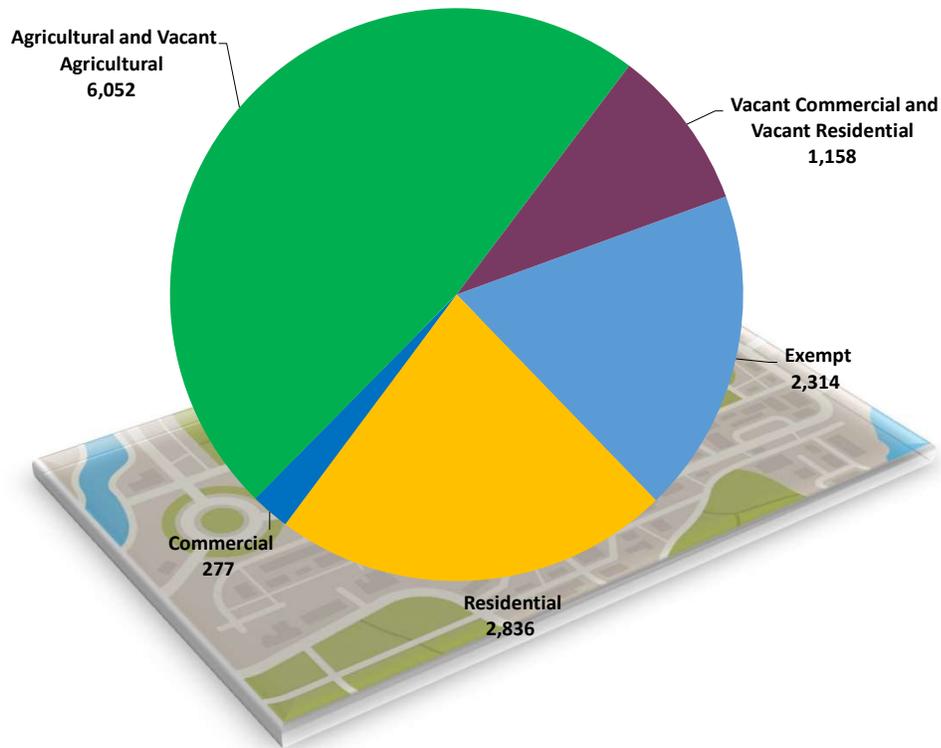
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# Scott County

<b>Assessor</b>	<b>The Honorable Bob Ramsey</b>
<b>Parcels (Reappraisal)*</b>	<b>9,836</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>Ouachita</b>
<b>Reappraisal Contractor</b>	<b>Total Assessment Solutions Corp</b>

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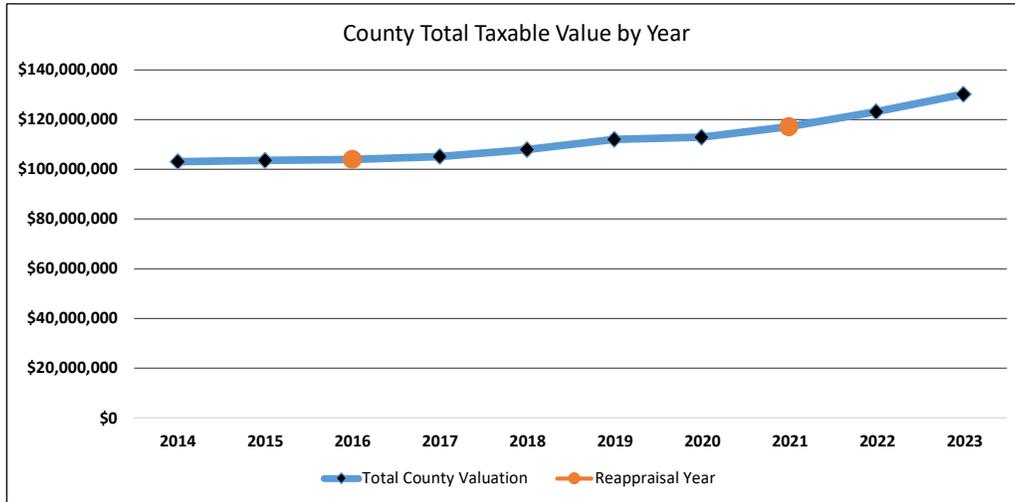
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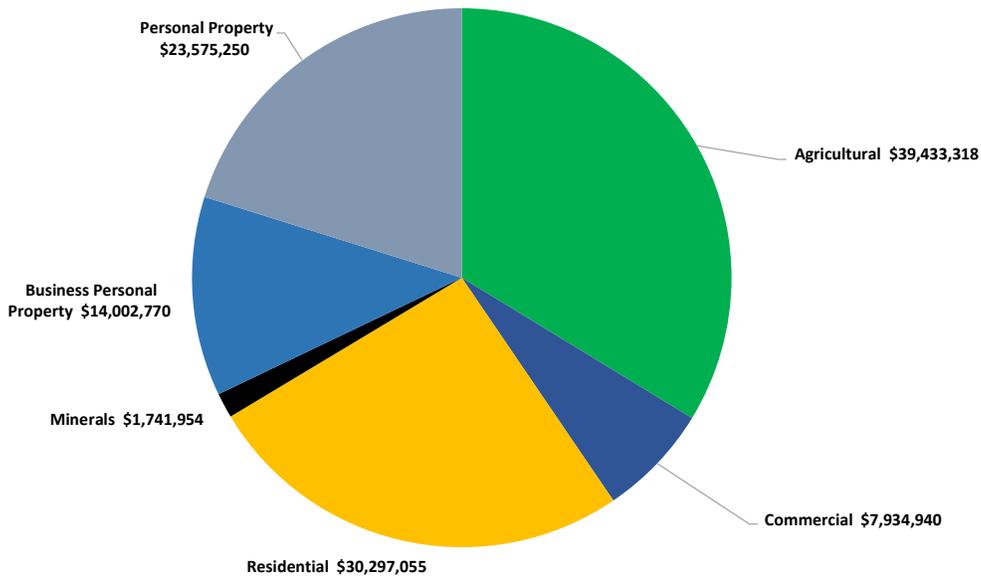
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Scott  
County cont.



**2023 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	52	5.15	14	2.80	75	41.17	75

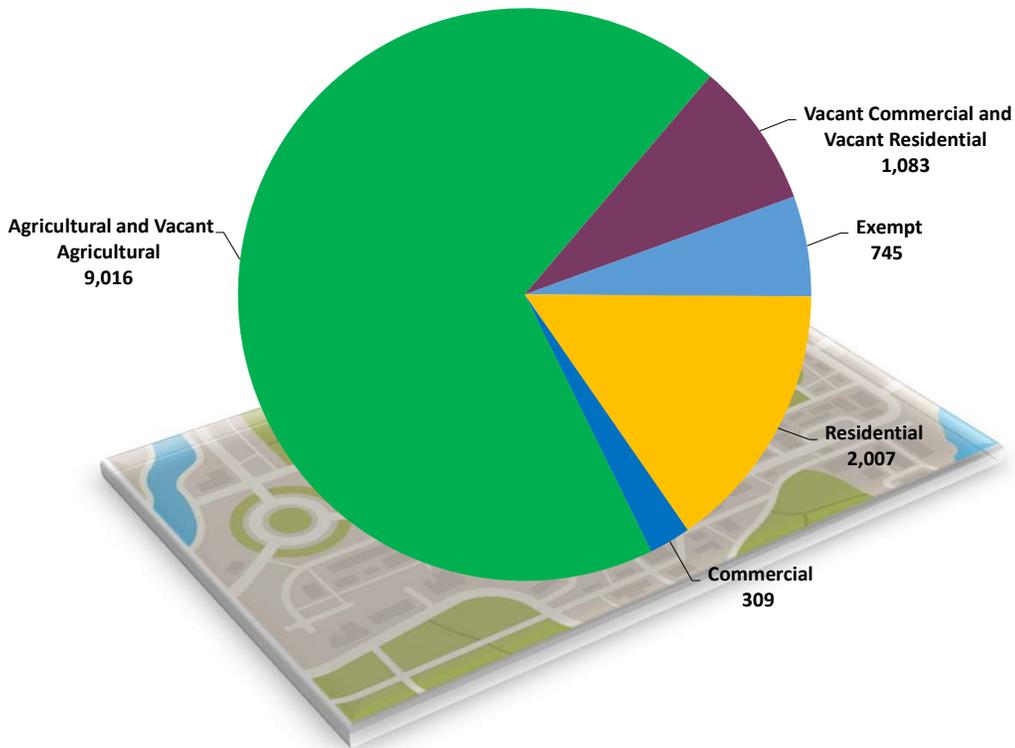
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# Searcy County

<b>Assessor</b>	<b>The Honorable Terri Churchill</b>
<b>Parcels (Reappraisal)*</b>	<b>12,055</b>
<b>Current Reappraisal Cycle Ends</b>	<b>2027</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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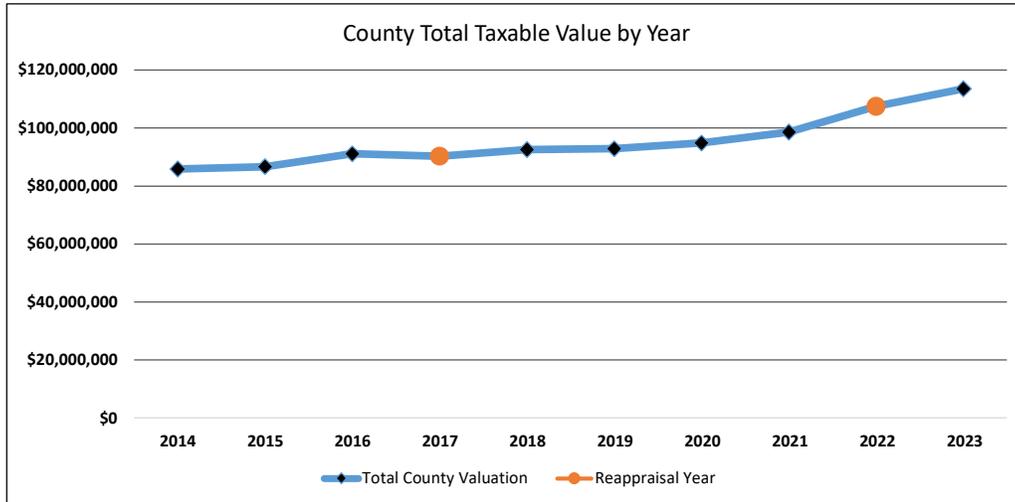
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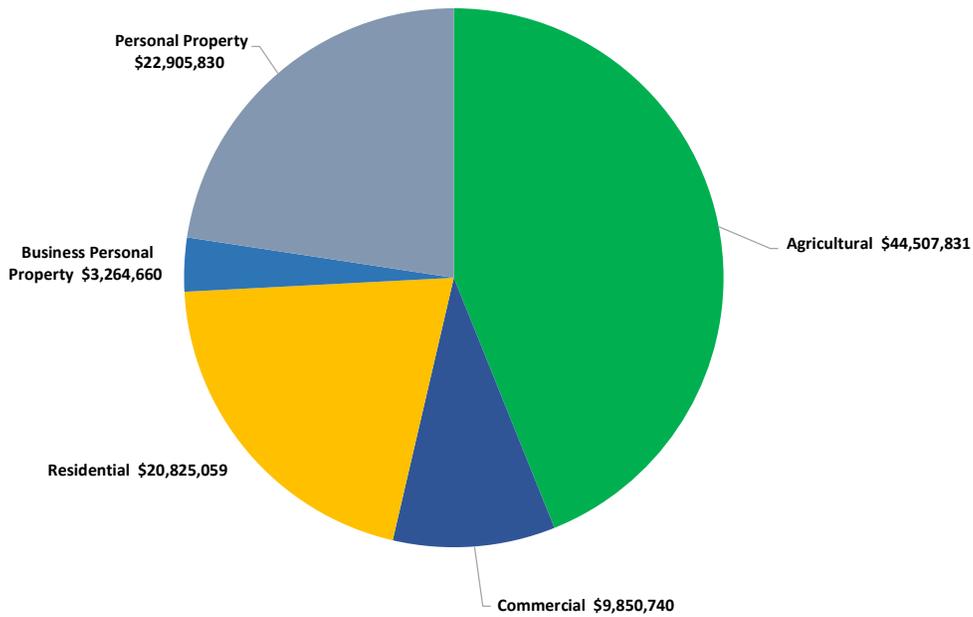
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Searcy  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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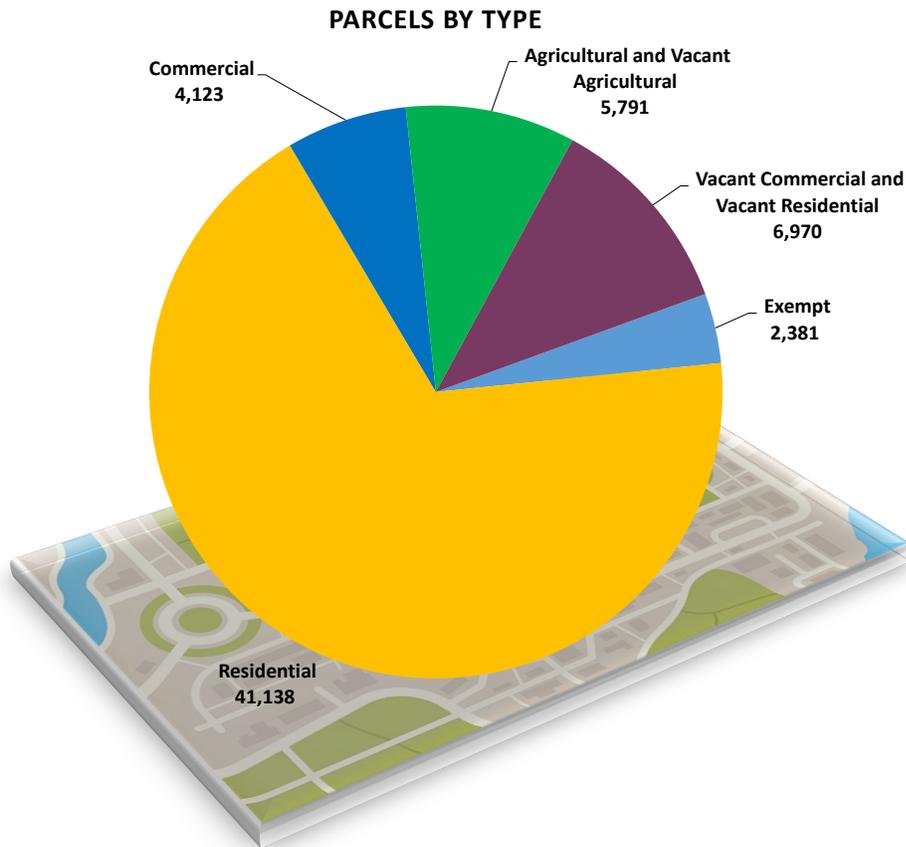
	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	36.60	55	2.60	64	11.00	1	48.90	36

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

# Sebastian County

Assessor	The Honorable Randy Crumley
Parcels (Reappraisal)*	56,876
Current Reappraisal Cycle Ends	2025
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Ouachita
Reappraisal Contractor	Total Assessment Solutions Corp

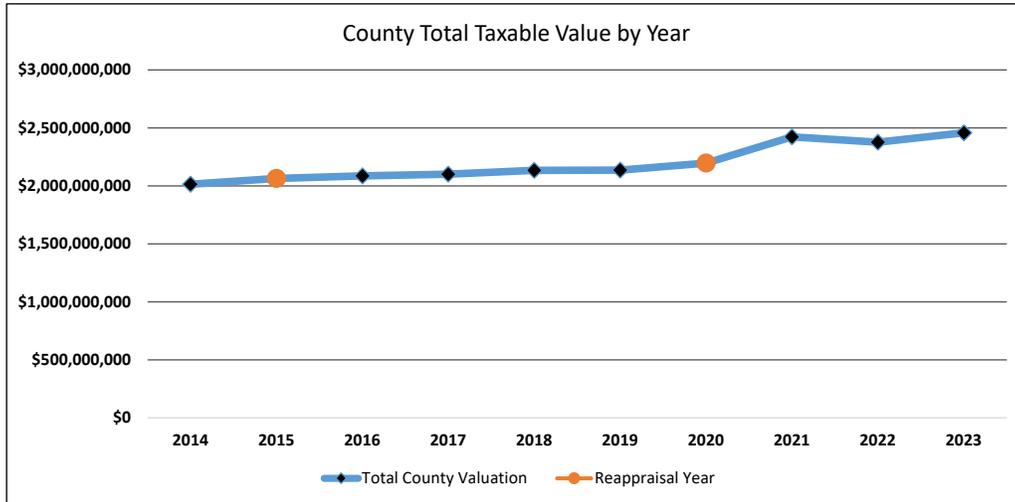
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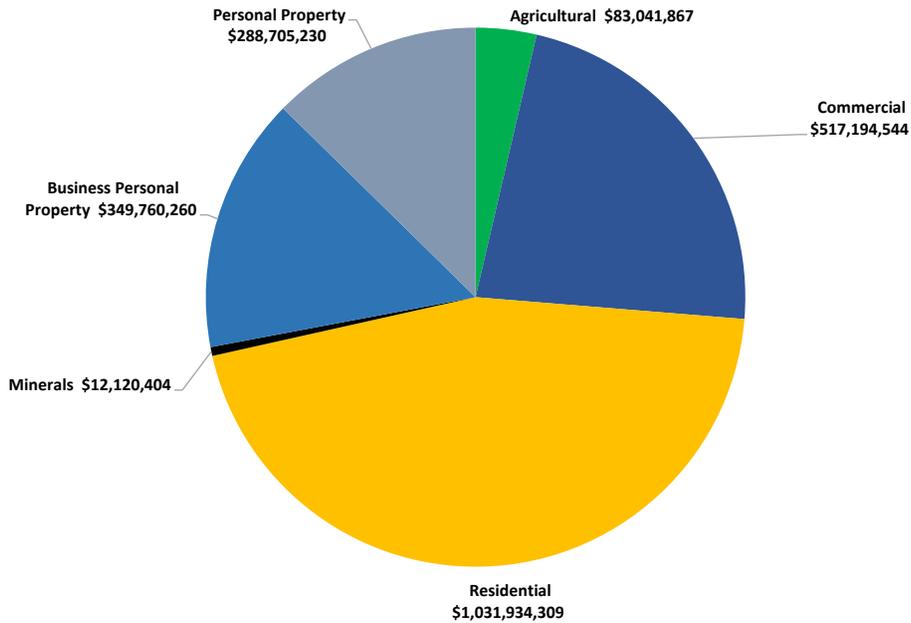
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Sebastian  
County cont.



**2023 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	20	5.89	4	8.45	36	52.38	11

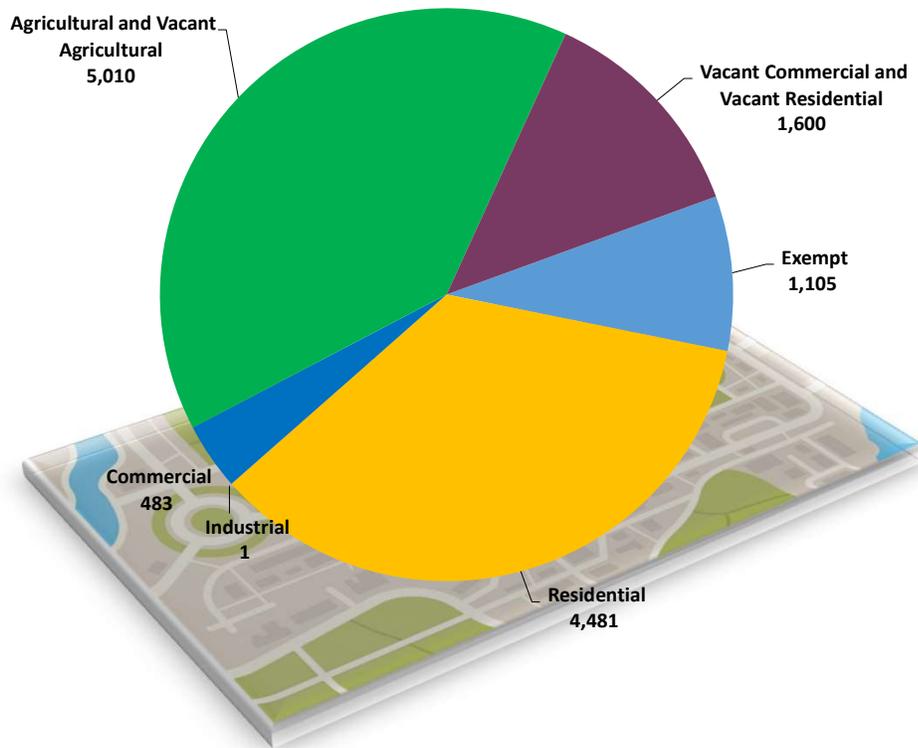
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# Sevier County

Assessor	The Honorable Zach Johnson
Parcels (Reappraisal)*	11,808
Current Reappraisal Cycle Ends	2025
Current Reappraisal Cycle Duration (Years)	5
Agricultural Region	Southwest
Reappraisal Contractor	Total Assessment Solutions Corp

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 Those appear in ().

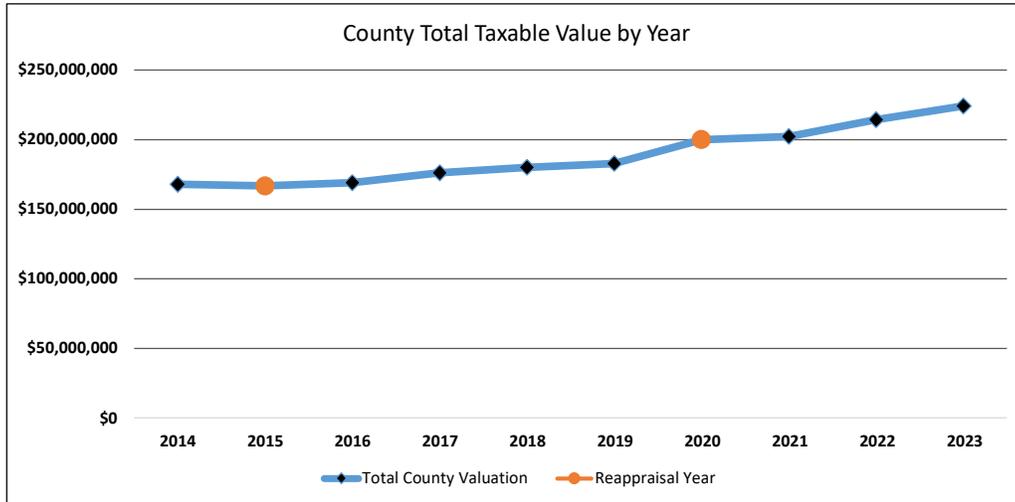
## PARCELS BY TYPE



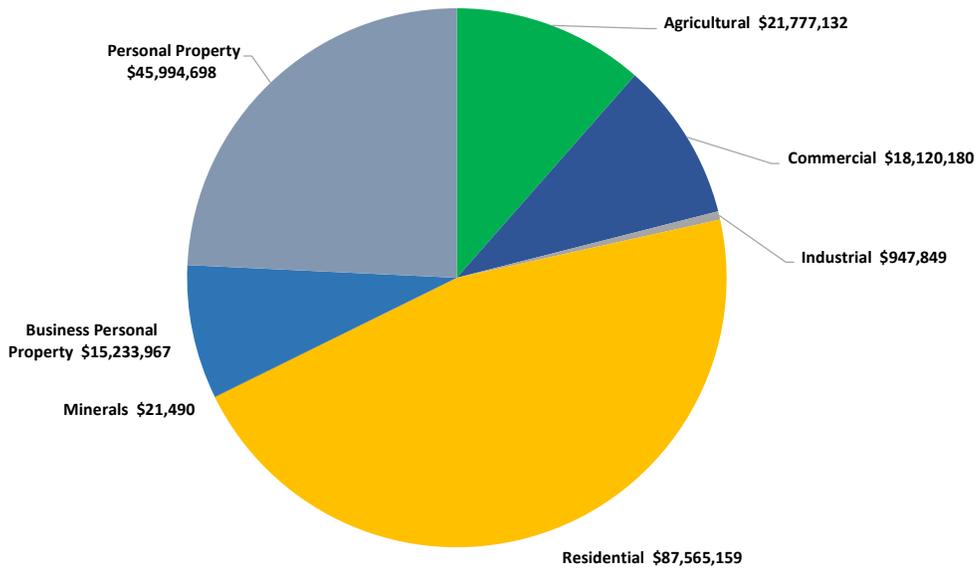
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Sevier  
County cont.



**2023 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	51	4.08	40	7.30	51	46.35	53

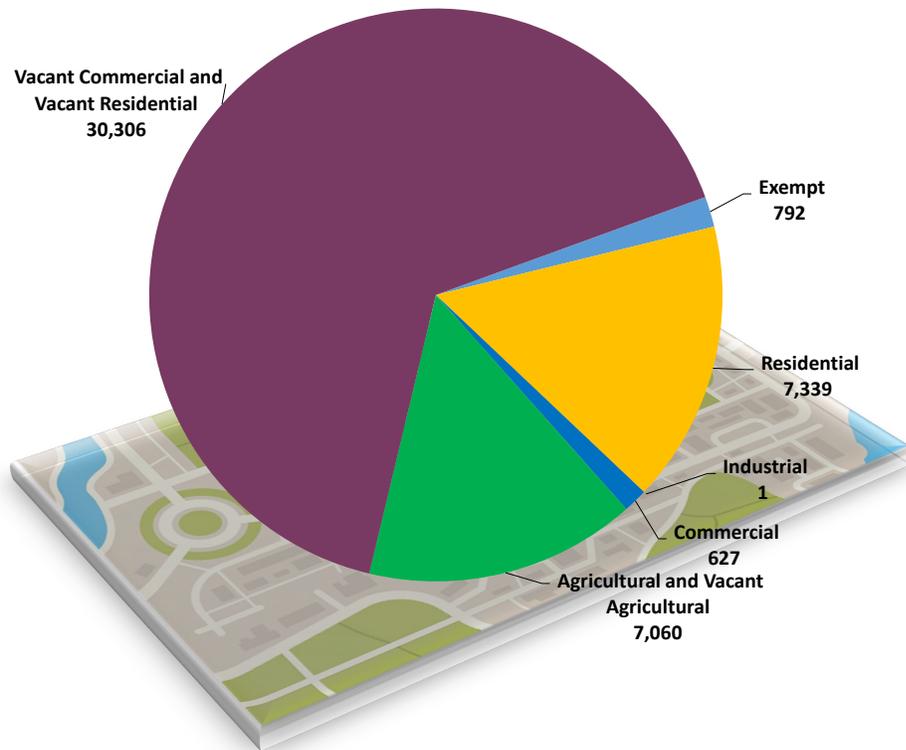
More detailed information on millages is available at <https://www.arkansasassessment.com/>  
[Millage Book | Arkansas Assessment Coordination Division](#)

# Sharp County

Assessor	The Honorable Kathy Nix
Parcels (Reappraisal)*	45,160
Current Reappraisal Cycle Ends	2027
Current Reappraisal Cycle Duration (Years)	4
Agricultural Region	Ozark
Reappraisal Contractor	Total Assessment Solutions Corp

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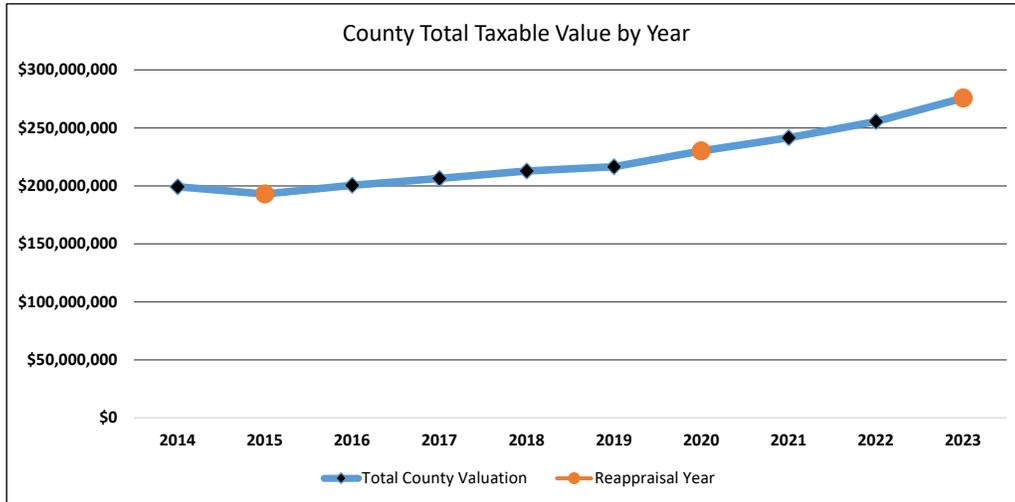
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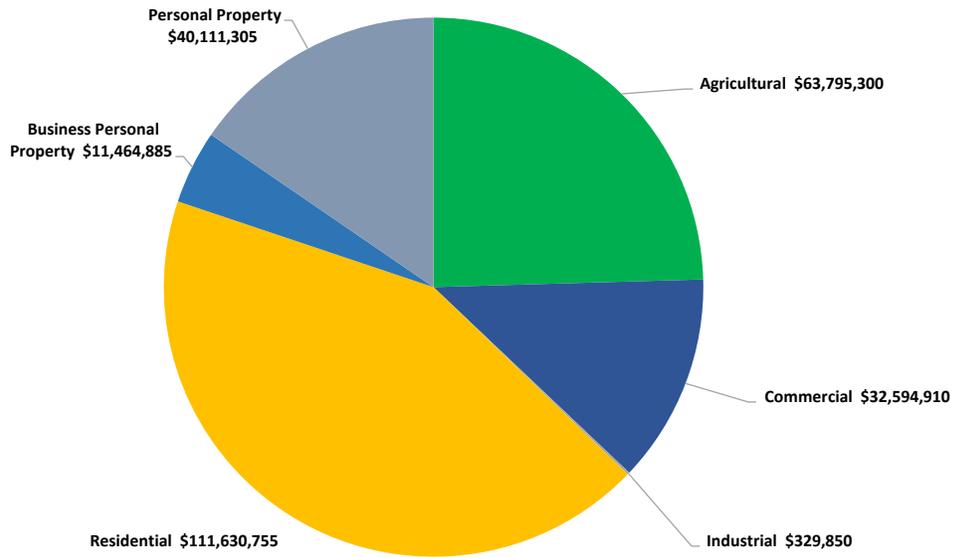
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Sharp  
County cont.



**2023 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	69	3.99	46	5.85	63	42.43	70

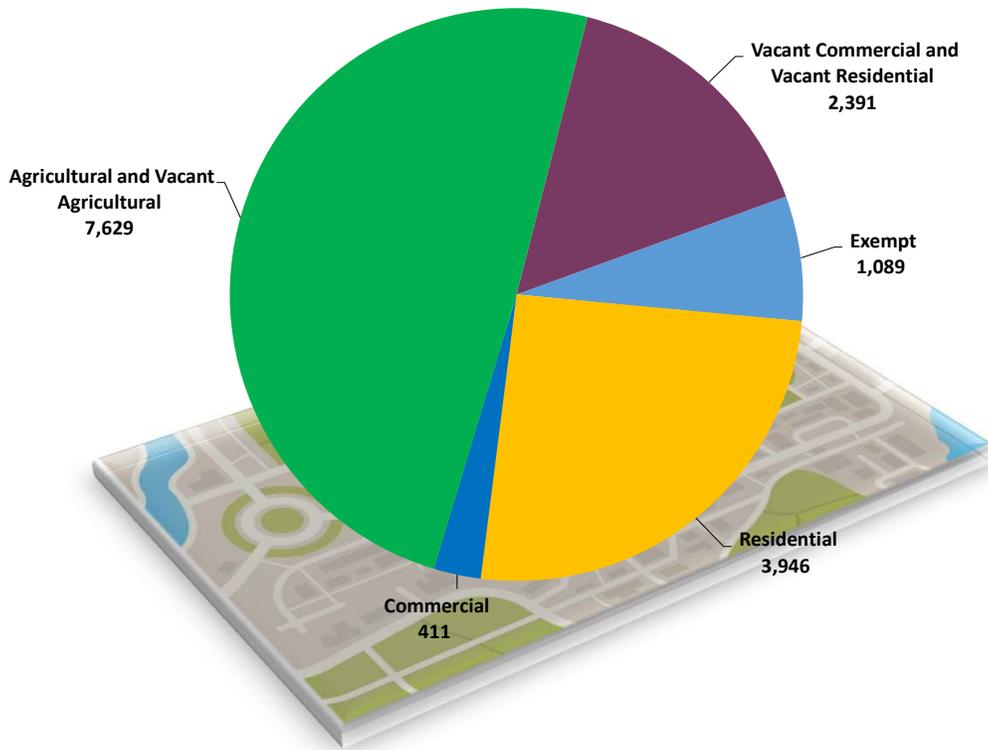
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# 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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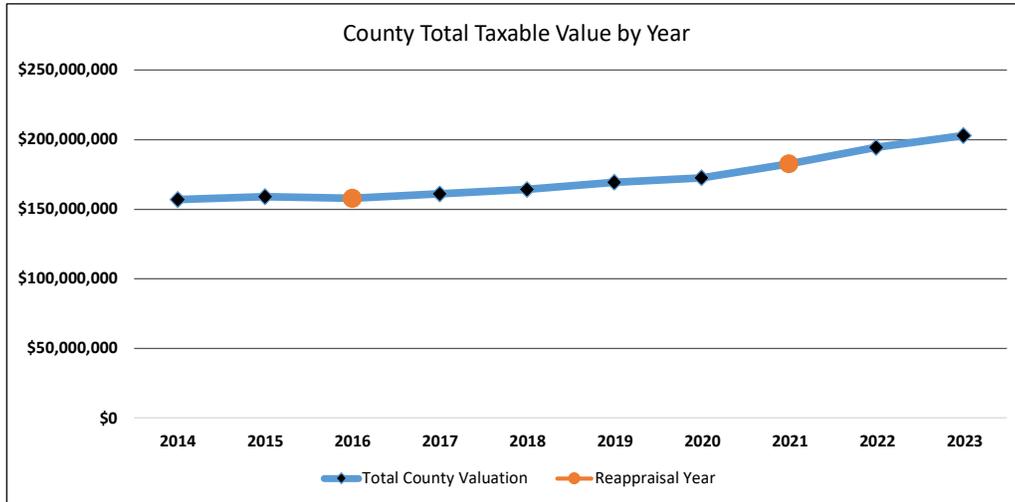
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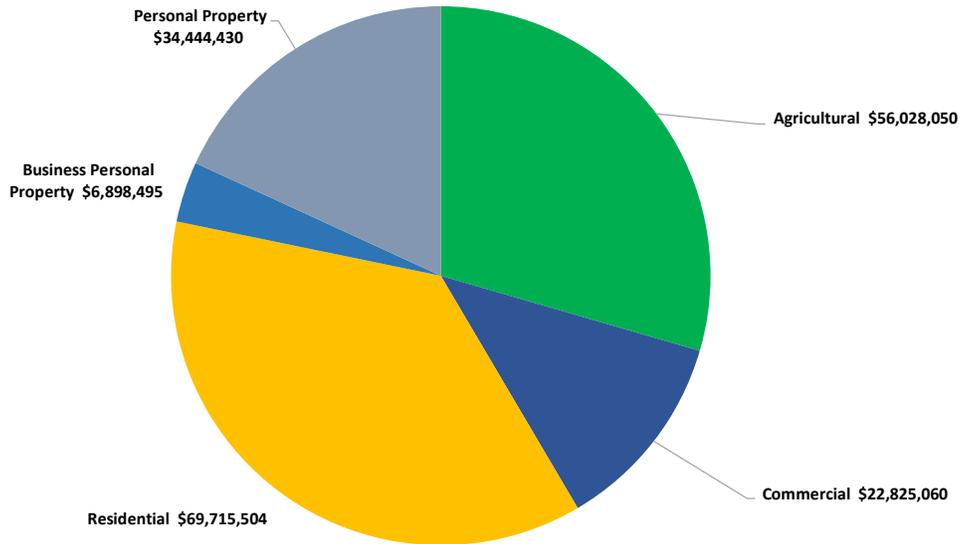
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Stone  
County cont.



**2023 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	49	41.42	74

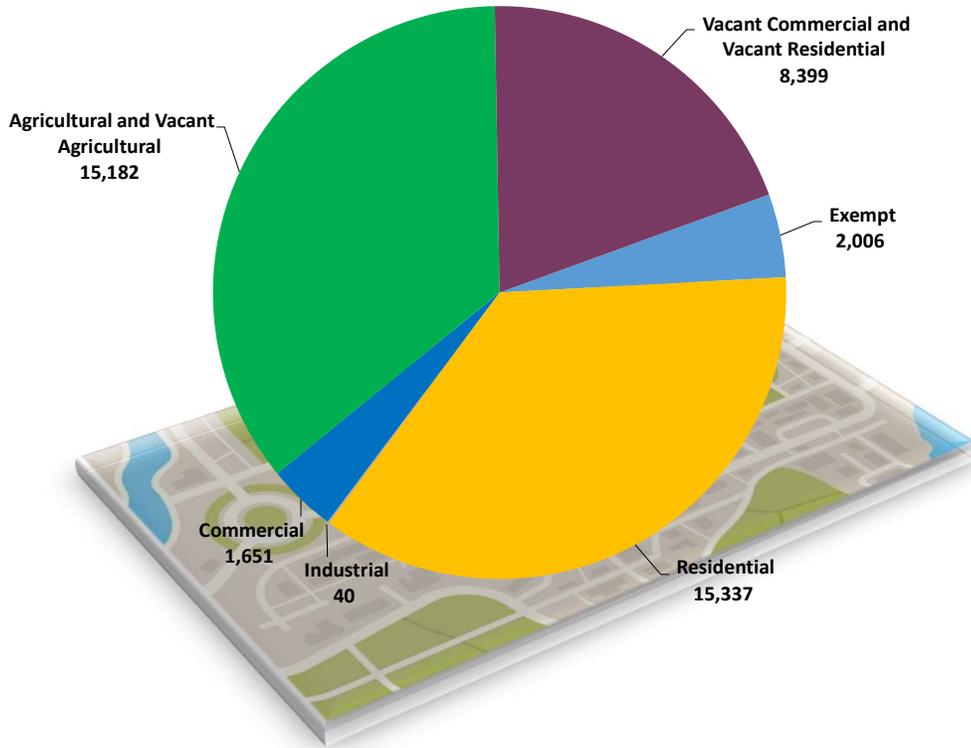
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Union County

Assessor	The Honorable Michelle Barksdale
Parcels (Reappraisal)*	40,036
Current Reappraisal Cycle Ends	2027
Current Reappraisal Cycle Duration (Years)	4
Agricultural Region	Southwest
Reappraisal Contractor	Total Assessment Solutions Corp

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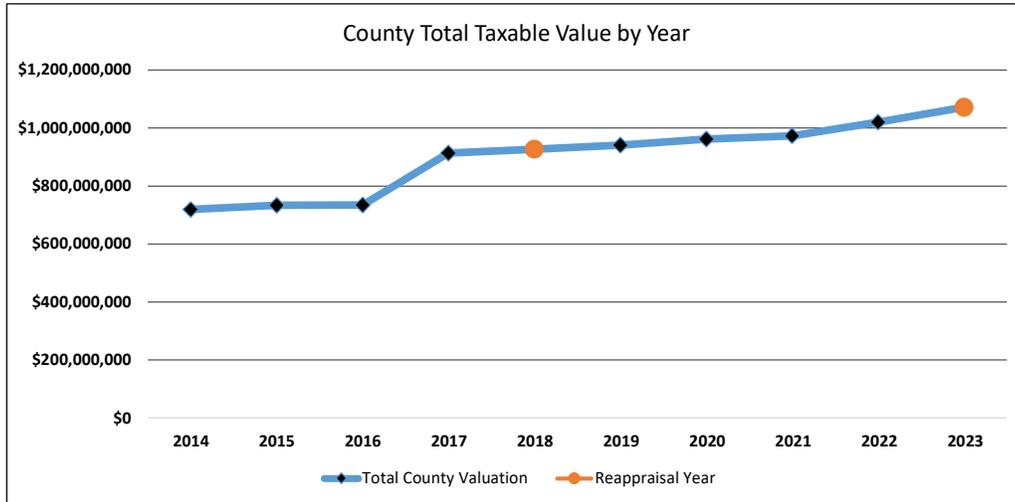
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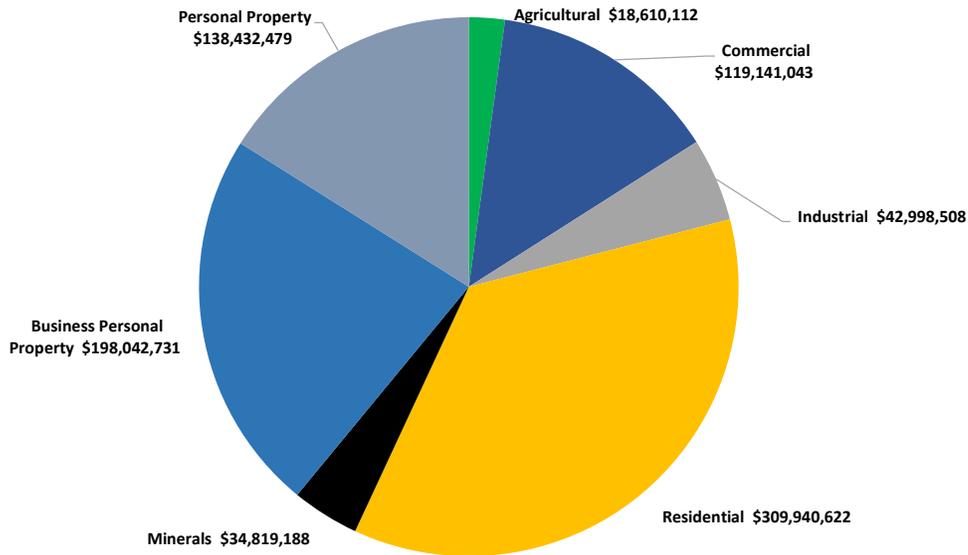
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Union  
County cont.



### 2023 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	39.89	24	5.34	8	7.87	47	51.05	21

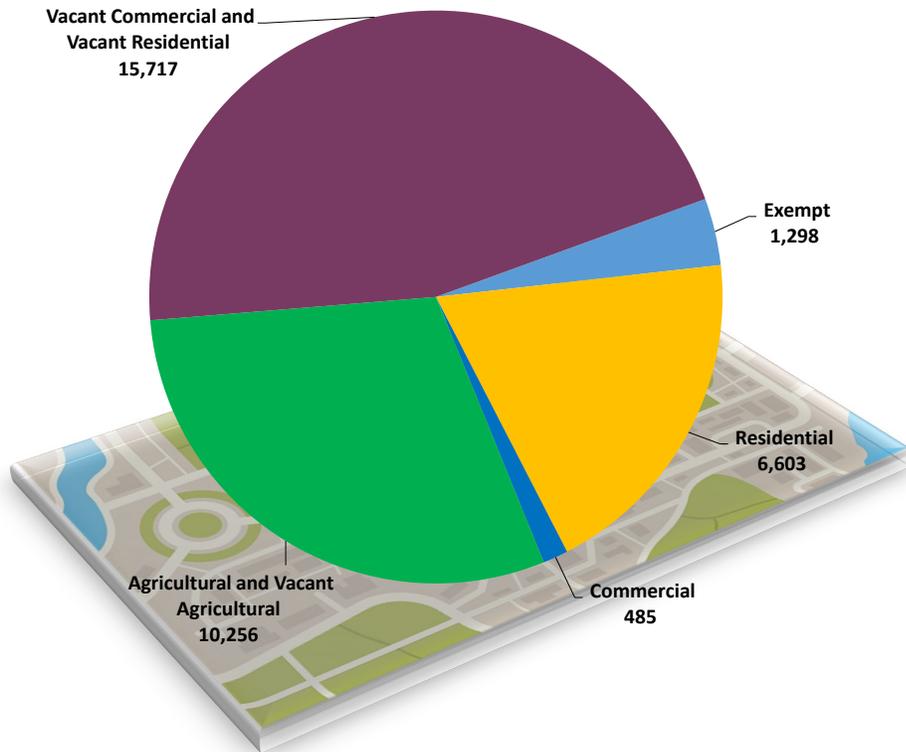
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Van Buren County

<b>Assessor</b>	<b>The Honorable Emma Smiley</b>
<b>Parcels (Reappraisal)*</b>	<b>32,768</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>Ozark</b>
<b>Reappraisal Contractor</b>	<b>Total Assessment Solutions Corp</b>

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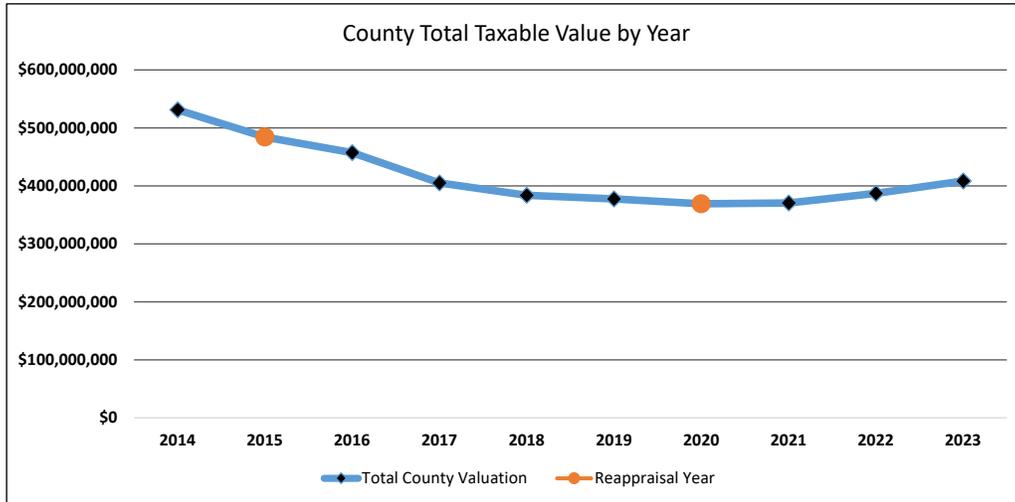
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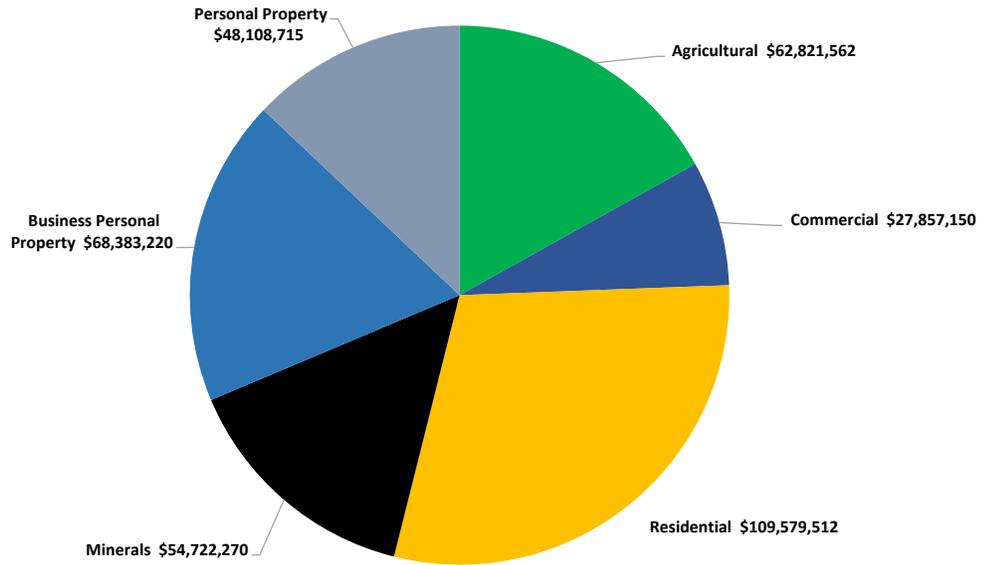
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Van Buren  
County cont.



**2023 TAXABLE VALUE BY CATEGORY**



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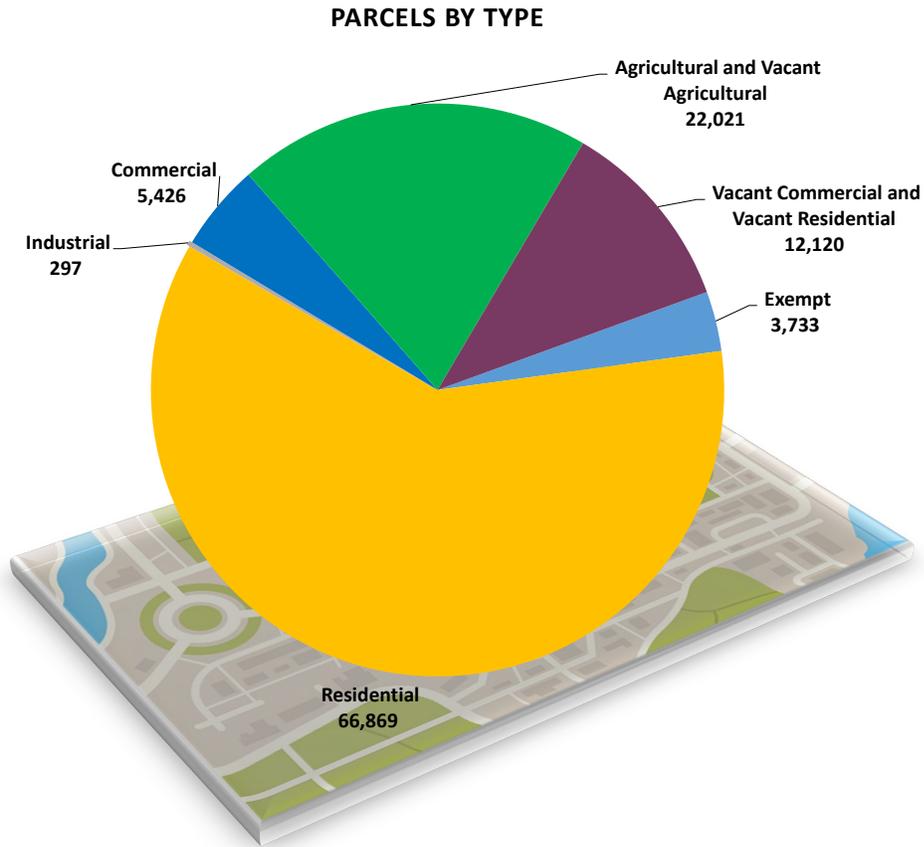
	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	36.35	59	3.95	49	7.30	50	45.23	61

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

# Washington County

<b>Assessor</b>	<b>The Honorable Russell Hill</b>
<b>Parcels (Reappraisal)*</b>	<b>105,262</b>
<b>Current Reappraisal Cycle Ends</b>	<b>2027</b>
<b>Current Reappraisal Cycle Duration (Years)</b>	<b>4</b>
<b>Agricultural Region</b>	<b>Ozark</b>
<b>Reappraisal Contractor</b>	<b>Arkansas CAMA Technology</b>

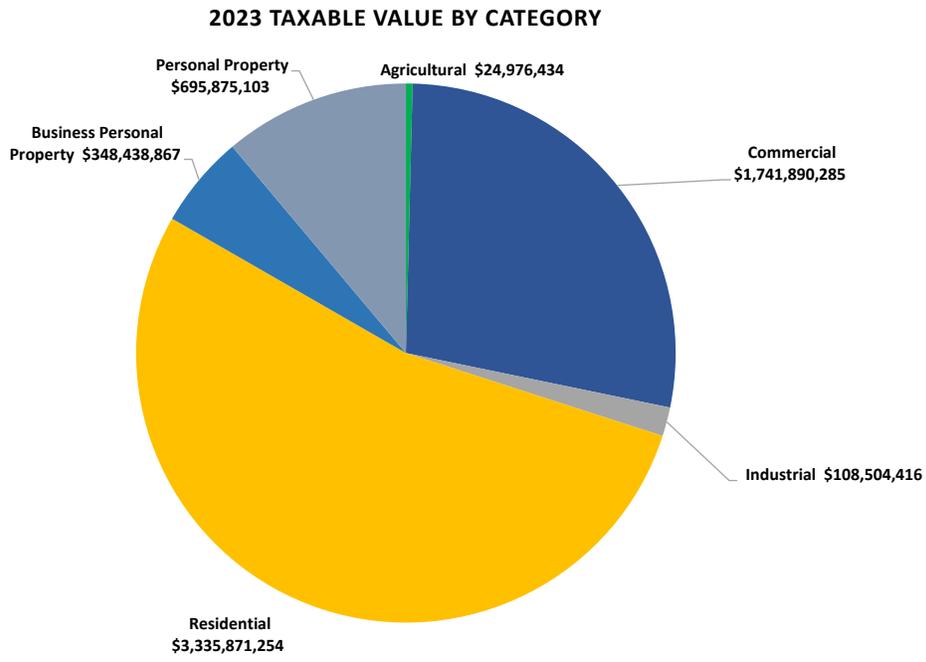
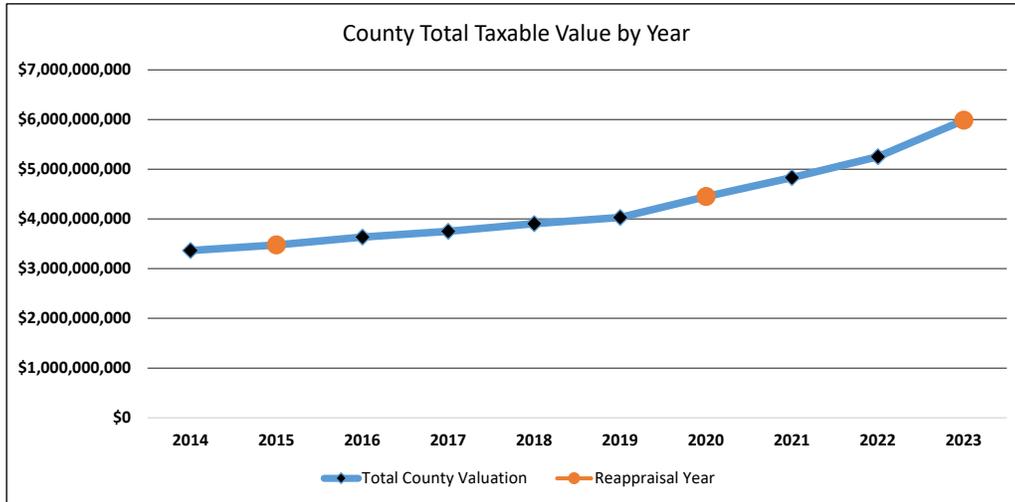
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Washington  
County cont.



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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	42.37	6	4.85	21	6.37	58	52.19	13

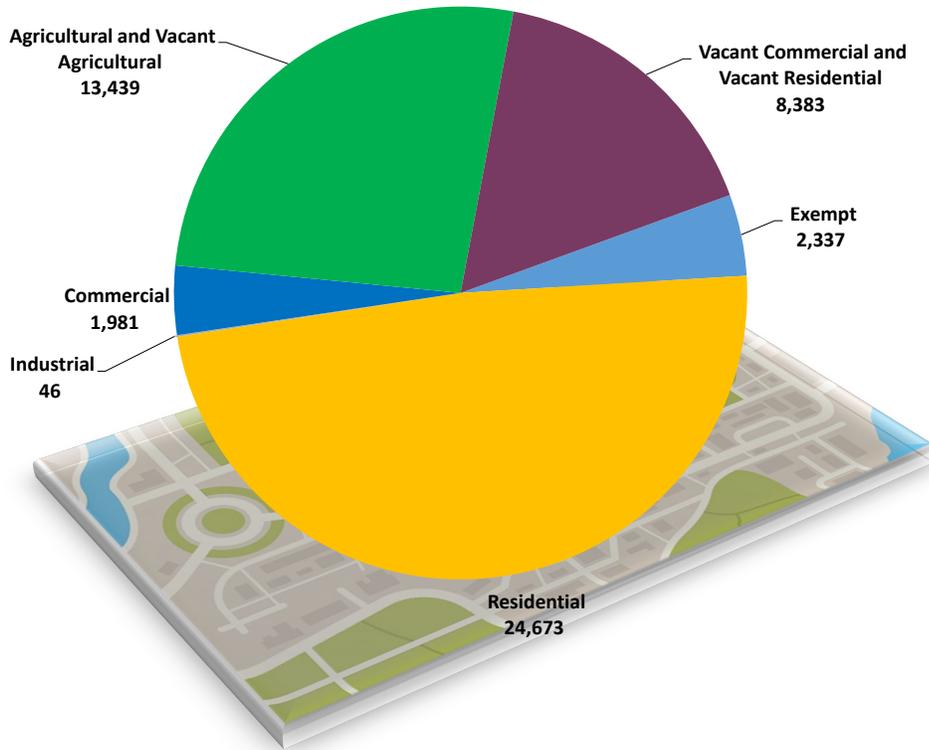
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# White County

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

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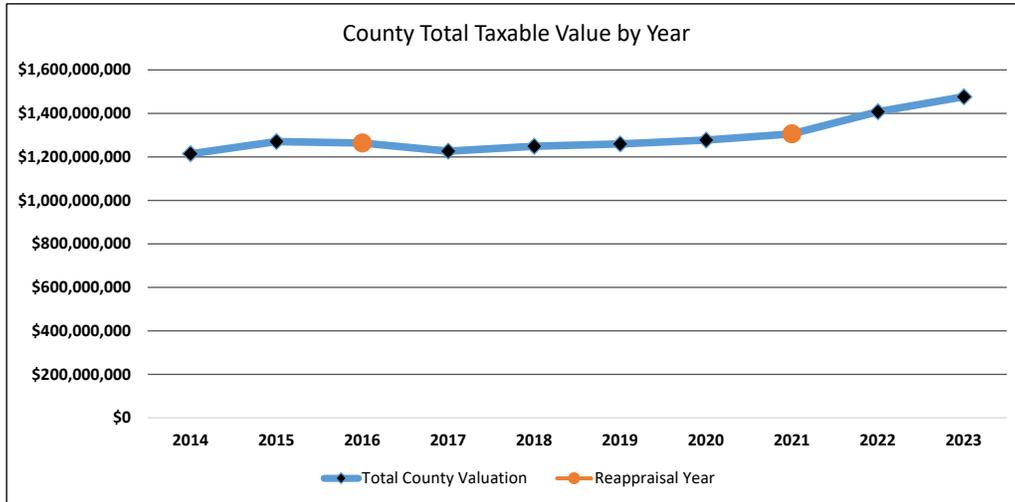
## PARCELS BY TYPE



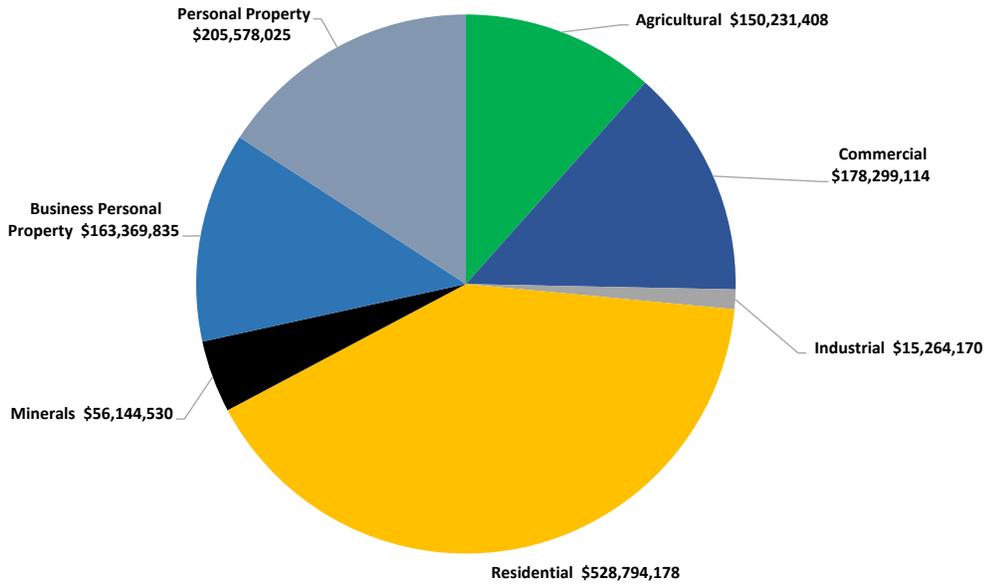
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White  
County cont.



### 2023 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	46	2.29	67	4.10	72	43.15	68

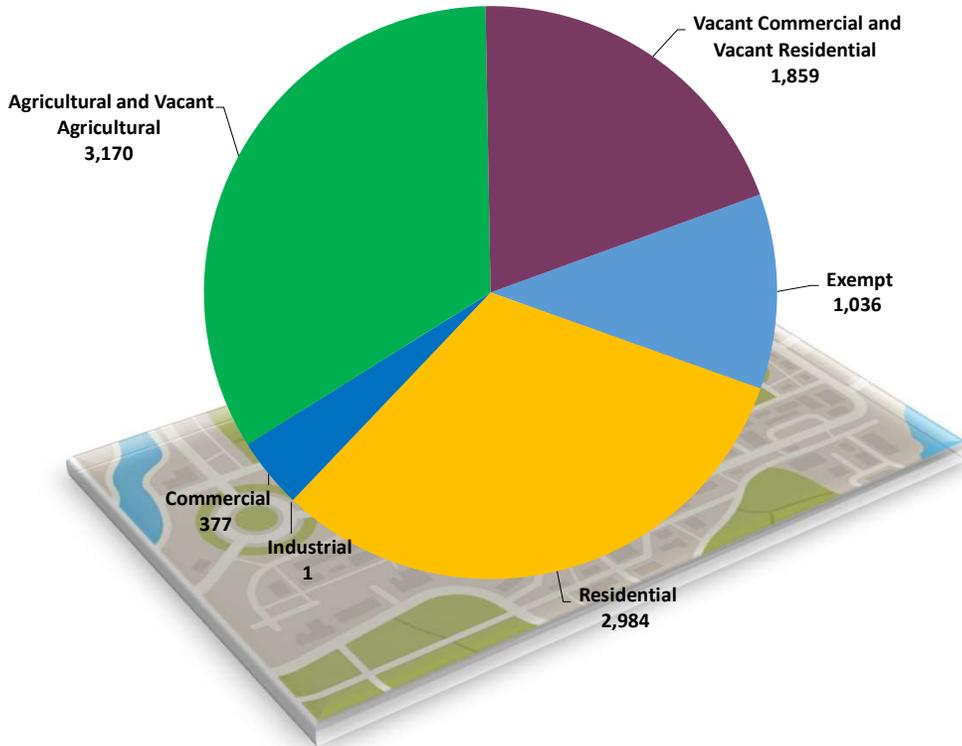
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[Millage Book](#) | [Arkansas Assessment Coordination Division](#)

# Woodruff County

<b>Assessor</b>	<b>The Honorable Leslie Collins</b>
<b>Parcels (Reappraisal)*</b>	<b>8,724</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>Delta</b>
<b>Reappraisal Contractor</b>	<b>Arkansas CAMA Technology</b>

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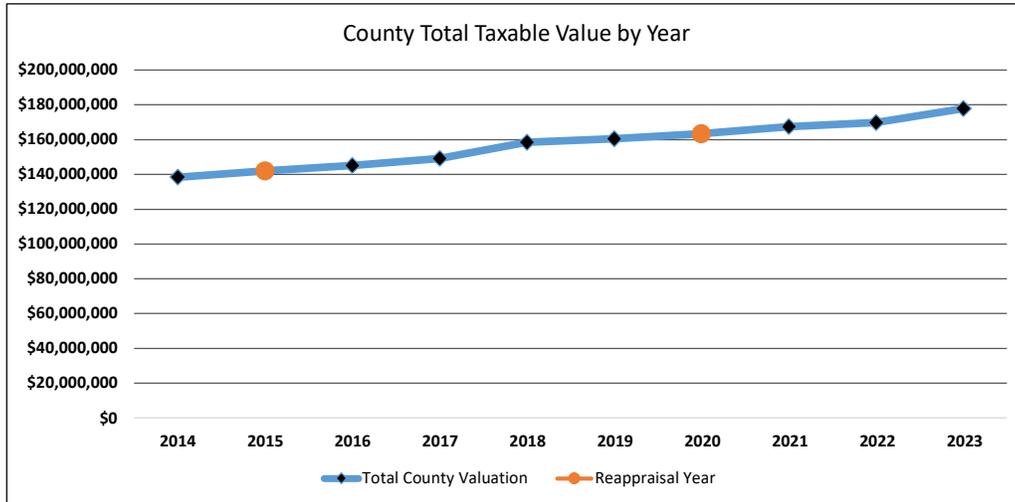
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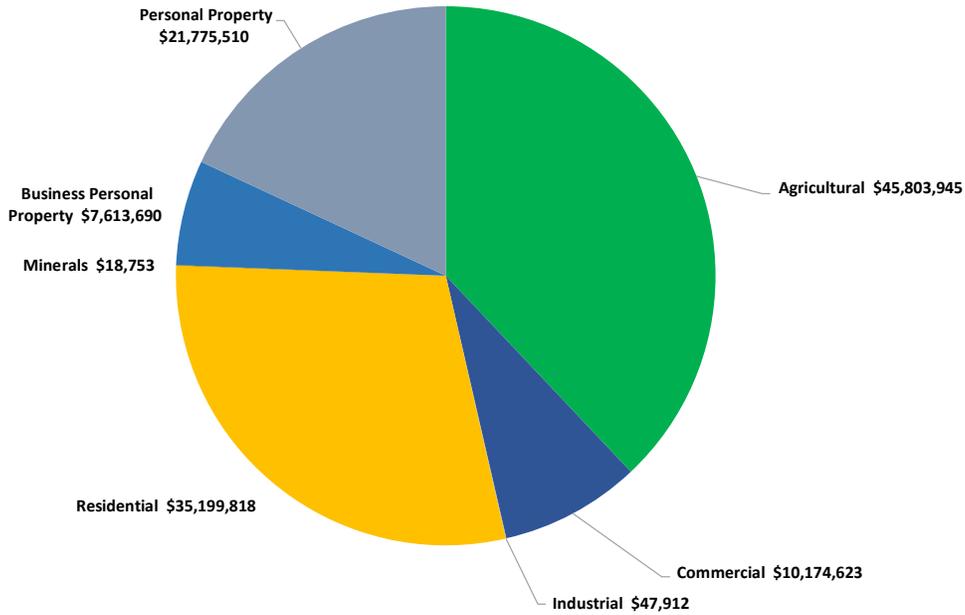
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Woodruff  
County cont.



### 2023 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	37.59	45	5.28	12	9.80	9	50.03	28

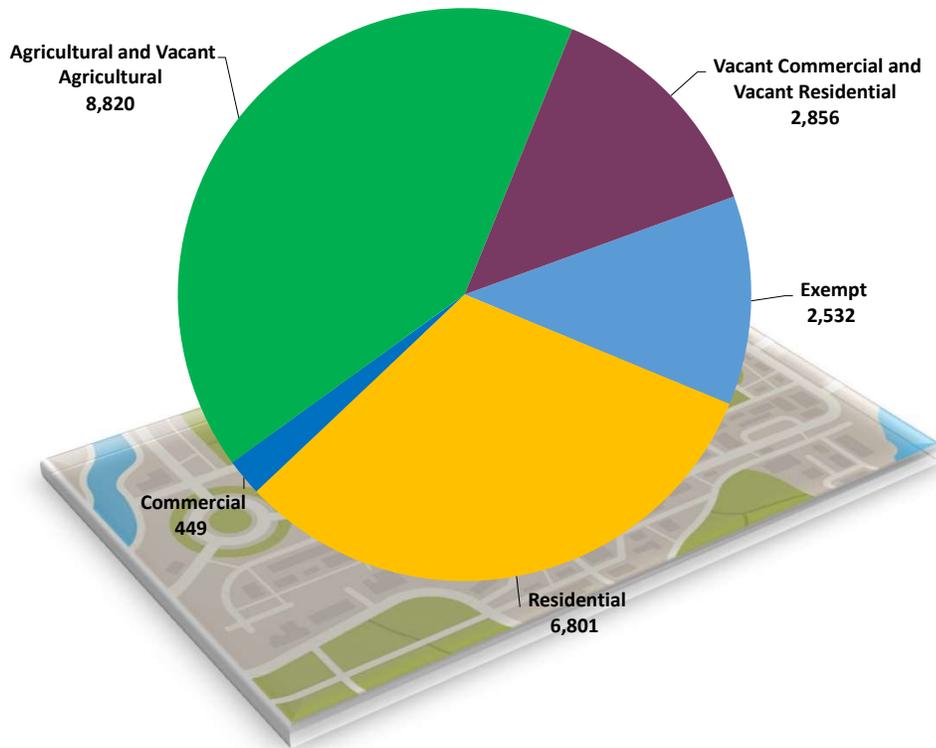
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# Yell County

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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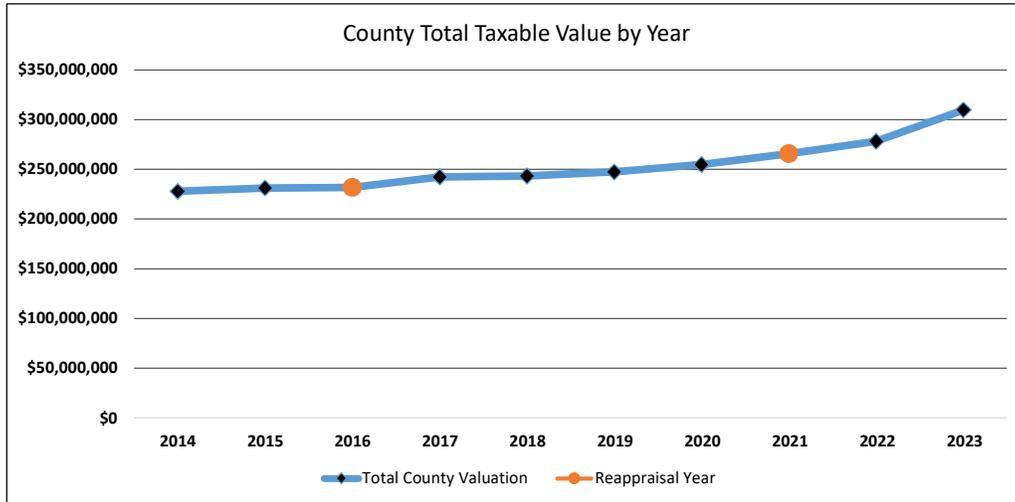
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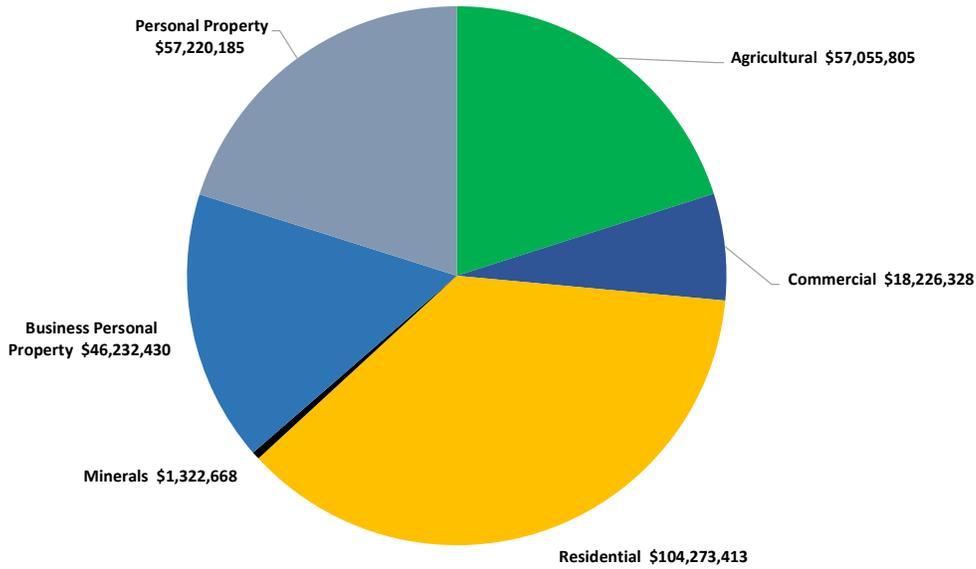
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Yell  
County cont.



**2023 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	48	5.33	9	9.00	19	49.46	33

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